Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 01010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	424,383.95	1,139,216.56	1,139,216.56
2010-2011 Fixed Carry Forward	-114,944.67	0.00	-200,941.90
Total Indirect Costs	539,328.62	1,139,216.56	1,340,158.46
2010-2011 Direct Costs	7,495,564.72	6,780,732.11	6,780,732.11
2012-2013 Rate	7.20*	16.80*	19.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,866,363.57	6,303,946.68	6,303,946.68
Indirect costs based on rate ** multiplied by actual direct costs	494,378.18	945,592.00	1,245,659.86
2012-2013 Actual Indirect Costs	376,366.40	938,783.29	938,783.29
2010-2011 Fixed Carry Forward	-114,944.67	0.00	-200,941.90
Total Indirect Costs	491,311.07	938,783.29	1,139,725.19
Over/(Under) Recovery	3,067.11	0.00	105,934.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	376,366.40	938,783.29	938,783.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,067.11	0.00	105,934.67
Total Projected Indirect 2014-2015 (Numerator)	373,299.29	938,783.29	832,848.62
Direct Costs	6,866,363.57	6,303,946.68	6,303,946.68
Rate for 2014-2015 **	5.44*	14.89*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 02010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	48,478.81	112,826.80	112,826.80
2010-2011 Fixed Carry Forward	-1,712.18	0.00	20,142.85
Total Indirect Costs	50,190.99	112,826.80	92,683.95
2010-2011 Direct Costs	731,803.76	667,455.77	667,455.77
2012-2013 Rate	6.86*	16.90*	13.89**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	816,938.09	743,394.15	743,394.15
Indirect costs based on rate ** multiplied by actual direct costs	56,041.95	111,509.12	103,257.45
2012-2013 Actual Indirect Costs	51,558.89	125,102.83	125,102.83
2010-2011 Fixed Carry Forward	-1,712.18	0.00	20,142.85
Total Indirect Costs	53,271.07	125,102.83	104,959.98
Over/(Under) Recovery	2,770.88	0.00	-1,702.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	51,558.89	125,102.83	125,102.83
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,770.88	0.00	-1,702.53
Total Projected Indirect 2014-2015 (Numerator)	48,788.01	125,102.83	126,805.36
Direct Costs	816,938.09	743,394.15	743,394.15
Rate for 2014-2015 **	5.97*	16.83*	17.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 02020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	27,043.98	169,028.15	169,028.15
2010-2011 Fixed Carry Forward	-9,583.51	0.00	-47,864.27
Total Indirect Costs	36,627.49	169,028.15	216,892.42
2010-2011 Direct Costs	782,537.77	640,553.60	640,553.60
2012-2013 Rate	4.68*	26.39*	33.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	768,682.94	660,875.05	660,875.05
Indirect costs based on rate ** multiplied by actual direct costs	35,974.36	99,131.26	165,218.76
2012-2013 Actual Indirect Costs	22,914.08	130,721.97	130,721.97
2010-2011 Fixed Carry Forward	-9,583.51	0.00	-47,864.27
Total Indirect Costs	32,497.59	130,721.97	178,586.24
Over/(Under) Recovery	3,476.77	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	22,914.08	130,721.97	130,721.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,476.77	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	19,437.31	130,721.97	130,721.97
Direct Costs	768,682.94	660,875.05	660,875.05
Rate for 2014-2015 **	2.53*	19.78*	19.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 02070
Form R0418

*** Final ***

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	375,818.58	1,055,690.97	1,055,690.97
2010-2011 Fixed Carry Forward	-47,505.94	0.00	61,616.49
Total Indirect Costs	423,324.52	1,055,690.97	994,074.48
2010-2011 Direct Costs	6,019,523.61	5,339,651.22	5,339,651.22
2012-2013 Rate	7.03*	19.77*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,096,312.45	5,435,054.35	5,435,054.35
Indirect costs based on rate ** multiplied by actual direct costs	428,570.77	815,258.15	1,012,007.12
2012-2013 Actual Indirect Costs	250,448.93	911,707.03	911,707.03
2010-2011 Fixed Carry Forward	-47,505.94	0.00	61,616.49
Total Indirect Costs	297,954.87	911,707.03	850,090.54
Over/(Under) Recovery	130,615.90	0.00	161,916.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	250,448.93	911,707.03	911,707.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	130,615.90	0.00	161,916.58
Total Projected Indirect 2014-2015 (Numerator)	119,833.03	911,707.03	749,790.45
Direct Costs	6,096,312.45	5,435,054.35	5,435,054.35
Rate for 2014-2015 **	1.97*	16.77*	13.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 02080
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	135,664.71	407,964.62	407,964.62
2010-2011 Fixed Carry Forward	7,638.35	0.00	76,783.37
Total Indirect Costs	128,026.36	407,964.62	331,181.25
2010-2011 Direct Costs	3,401,336.89	3,129,036.98	3,129,036.98
2012-2013 Rate	3.76*	13.04*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,960,670.49	2,722,424.27	2,722,424.27
Indirect costs based on rate ** multiplied by actual direct costs	111,321.21	355,004.12	288,032.49
2012-2013 Actual Indirect Costs	155,093.45	393,339.67	393,339.67
2010-2011 Fixed Carry Forward	7,638.35	0.00	76,783.37
Total Indirect Costs	147,455.10	393,339.67	316,556.30
Over/(Under) Recovery	-36,133.89	-38,335.55	-28,523.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	155,093.45	393,339.67	393,339.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-36,133.89	-38,335.55	-28,523.81
Total Projected Indirect 2014-2015 (Numerator)	191,227.34	431,675.22	421,863.48
Direct Costs	2,960,670.49	2,722,424.27	2,722,424.27
Rate for 2014-2015 **	6.46*	15.86*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03000
Form R0418

*** Final ***

Allegan Area Educational Service Agency
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,243,868.21	2,345,494.31	2,345,494.31
2010-2011 Fixed Carry Forward	-102,515.31	-316,646.60	-316,646.60
Total Indirect Costs	1,346,383.52	2,662,140.91	2,662,140.91
2010-2011 Direct Costs	19,880,955.88	18,779,329.78	18,779,329.78
2012-2013 Rate	6.77*	14.18*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,086,977.44	16,924,503.90	16,924,503.90
Indirect costs based on rate ** multiplied by actual direct costs	1,224,488.37	2,399,894.65	2,399,894.65
2012-2013 Actual Indirect Costs	1,627,867.62	2,790,341.16	2,790,341.16
2010-2011 Fixed Carry Forward	-102,515.31	-316,646.60	-316,646.60
Total Indirect Costs	1,730,382.93	3,106,987.76	3,106,987.76
Over/(Under) Recovery	-505,894.56	-707,093.11	-707,093.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,627,867.62	2,790,341.16	2,790,341.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-505,894.56	-707,093.11	-707,093.11
Total Projected Indirect 2014-2015 (Numerator)	2,133,762.18	3,497,434.27	3,497,434.27
Direct Costs	18,086,977.44	16,924,503.90	16,924,503.90
Rate for 2014-2015 **	11.80*	20.66*	20.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03010
Form R0418

*** Final ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	700,672.49	2,972,363.62	2,972,363.62
2010-2011 Fixed Carry Forward	22,603.66	0.00	210,237.35
Total Indirect Costs	678,068.83	2,972,363.62	2,762,126.27
2010-2011 Direct Costs	21,727,668.94	19,455,977.81	19,455,977.81
2012-2013 Rate	3.12*	15.28*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,836,063.89	19,585,228.11	19,585,228.11
Indirect costs based on rate ** multiplied by actual direct costs	681,285.19	2,937,784.22	2,781,102.39
2012-2013 Actual Indirect Costs	690,787.33	2,941,623.11	2,941,623.11
2010-2011 Fixed Carry Forward	22,603.66	0.00	210,237.35
Total Indirect Costs	668,183.67	2,941,623.11	2,731,385.76
Over/(Under) Recovery	13,101.52	0.00	49,716.63

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	690,787.33	2,941,623.11	2,941,623.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	13,101.52	0.00	49,716.63
Total Projected Indirect 2014-2015 (Numerator)	677,685.81	2,941,623.11	2,891,906.48
Direct Costs	21,836,063.89	19,585,228.11	19,585,228.11
Rate for 2014-2015 **	3.10*	15.02*	14.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03020
Form R0418

*** Final ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	556,465.90	2,449,797.38	2,449,797.38
2010-2011 Fixed Carry Forward	63,153.46	0.00	295,590.76
Total Indirect Costs	493,312.44	2,449,797.38	2,154,206.62
2010-2011 Direct Costs	18,292,885.26	16,399,553.78	16,399,553.78
2012-2013 Rate	2.70*	14.94*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,706,229.48	17,730,070.29	17,730,070.29
Indirect costs based on rate ** multiplied by actual direct costs	532,068.20	2,648,872.50	2,329,731.24
2012-2013 Actual Indirect Costs	658,651.08	2,634,810.27	2,634,810.27
2010-2011 Fixed Carry Forward	63,153.46	0.00	295,590.76
Total Indirect Costs	595,497.62	2,634,810.27	2,339,219.51
Over/(Under) Recovery	-63,429.42	14,062.23	-9,488.27

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	658,651.08	2,634,810.27	2,634,810.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-63,429.42	14,062.23	-9,488.27
Total Projected Indirect 2014-2015 (Numerator)	722,080.50	2,620,748.04	2,644,298.54
Direct Costs	19,706,229.48	17,730,070.29	17,730,070.29
Rate for 2014-2015 **	3.66*	14.78*	14.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03030
Form R0418

*** Final ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	345,088.11	2,919,193.61	2,919,193.61
2010-2011 Fixed Carry Forward	-45,564.34	40,642.77	40,838.76
Total Indirect Costs	390,652.45	2,878,550.84	2,878,354.85
2010-2011 Direct Costs	22,791,567.12	20,217,461.62	20,217,461.62
2012-2013 Rate	1.71*	14.24*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,537,453.13	20,353,348.35	20,353,348.35
Indirect costs based on rate ** multiplied by actual direct costs	385,390.45	2,898,316.81	2,898,316.81
2012-2013 Actual Indirect Costs	389,975.22	2,574,080.00	2,574,080.00
2010-2011 Fixed Carry Forward	-45,564.34	40,642.77	40,838.76
Total Indirect Costs	435,539.56	2,533,437.23	2,533,241.24
Over/(Under) Recovery	-50,149.11	364,879.58	365,075.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	389,975.22	2,574,080.00	2,574,080.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-50,149.11	364,879.58	365,075.57
Total Projected Indirect 2014-2015 (Numerator)	440,124.33	2,209,200.42	2,209,004.43
Direct Costs	22,537,453.13	20,353,348.35	20,353,348.35
Rate for 2014-2015 **	1.95*	10.85*	10.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03040
Form R0418

*** Final ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,145,391.54	3,321,324.16	3,321,324.16
2010-2011 Fixed Carry Forward	-288,902.35	0.00	-224,952.56
Total Indirect Costs	1,434,293.89	3,321,324.16	3,546,276.72
2010-2011 Direct Costs	22,223,508.79	20,047,576.17	20,047,576.17
2012-2013 Rate	6.45*	16.57*	17.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,209,877.18	22,981,396.64	22,981,396.64
Indirect costs based on rate ** multiplied by actual direct costs	1,626,037.08	3,447,209.50	4,065,409.07
2012-2013 Actual Indirect Costs	1,035,386.82	3,263,867.36	3,263,867.36
2010-2011 Fixed Carry Forward	-288,902.35	0.00	-224,952.56
Total Indirect Costs	1,324,289.17	3,263,867.36	3,488,819.92
Over/(Under) Recovery	301,747.91	0.00	576,589.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,035,386.82	3,263,867.36	3,263,867.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	301,747.91	0.00	576,589.15
Total Projected Indirect 2014-2015 (Numerator)	733,638.91	3,263,867.36	2,687,278.21
Direct Costs	25,209,877.18	22,981,396.64	22,981,396.64
Rate for 2014-2015 **	2.91*	14.20*	11.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	645,917.98	2,255,551.46	2,255,551.46
2010-2011 Fixed Carry Forward	-412,020.12	0.00	-469,344.65
Total Indirect Costs	1,057,938.10	2,255,551.46	2,724,896.11
2010-2011 Direct Costs	11,270,119.56	9,660,486.08	9,660,486.08
2012-2013 Rate	9.39*	23.35*	28.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,074,283.83	9,261,777.34	9,261,777.34
Indirect costs based on rate ** multiplied by actual direct costs	1,039,875.25	1,389,266.60	2,315,444.34
2012-2013 Actual Indirect Costs	434,326.62	2,246,833.11	2,246,833.11
2010-2011 Fixed Carry Forward	-412,020.12	0.00	-469,344.65
Total Indirect Costs	846,346.74	2,246,833.11	2,716,177.76
Over/(Under) Recovery	193,528.51	0.00	-400,733.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	434,326.62	2,246,833.11	2,246,833.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	193,528.51	0.00	-400,733.42
Total Projected Indirect 2014-2015 (Numerator)	240,798.11	2,246,833.11	2,647,566.53
Direct Costs	11,074,283.83	9,261,777.34	9,261,777.34
Rate for 2014-2015 **	2.17*	24.26*	28.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	207,711.29	632,280.40	632,280.40
2010-2011 Fixed Carry Forward	-15,757.72	0.00	56,215.21
Total Indirect Costs	223,469.01	632,280.40	576,065.19
2010-2011 Direct Costs	5,121,718.29	4,697,149.18	4,697,149.18
2012-2013 Rate	4.36*	13.46*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,495,646.95	4,090,653.65	4,090,653.65
Indirect costs based on rate ** multiplied by actual direct costs	196,010.21	550,601.98	501,514.14
2012-2013 Actual Indirect Costs	208,387.66	613,380.96	613,380.96
2010-2011 Fixed Carry Forward	-15,757.72	0.00	56,215.21
Total Indirect Costs	224,145.38	613,380.96	557,165.75
Over/(Under) Recovery	-28,135.17	-62,778.98	-55,651.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	208,387.66	613,380.96	613,380.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-28,135.17	-62,778.98	-55,651.61
Total Projected Indirect 2014-2015 (Numerator)	236,522.83	676,159.94	669,032.57
Direct Costs	4,495,646.95	4,090,653.65	4,090,653.65
Rate for 2014-2015 **	5.26*	16.53*	16.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03070
Form R0418

*** Final ***

Hopkins Public Schools
400 SOUTH CLARK ST
HOPKINS, MI 49328

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	249,730.51	1,749,056.70	1,749,056.70
2010-2011 Fixed Carry Forward	246,673.77	0.00	182,408.00
Total Indirect Costs	3,056.74	1,749,056.70	1,566,648.70
2010-2011 Direct Costs	12,295,600.28	10,796,274.09	10,796,274.09
2012-2013 Rate	0.02*	16.20*	14.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,267,266.12	11,706,660.58	11,706,660.58
Indirect costs based on rate ** multiplied by actual direct costs	2,653.45	1,755,999.09	1,698,636.45
2012-2013 Actual Indirect Costs	540,321.22	2,100,926.76	2,100,926.76
2010-2011 Fixed Carry Forward	246,673.77	0.00	182,408.00
Total Indirect Costs	293,647.45	2,100,926.76	1,918,518.76
Over/(Under) Recovery	-290,994.00	0.00	-219,882.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	540,321.22	2,100,926.76	2,100,926.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-290,994.00	0.00	-219,882.31
Total Projected Indirect 2014-2015 (Numerator)	831,315.22	2,100,926.76	2,320,809.07
Direct Costs	13,267,266.12	11,706,660.58	11,706,660.58
Rate for 2014-2015 **	6.27*	17.95*	19.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03080
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	428,616.59	1,037,619.37	1,037,619.37
2010-2011 Fixed Carry Forward	34,693.83	0.00	78,937.34
Total Indirect Costs	393,922.76	1,037,619.37	958,682.03
2010-2011 Direct Costs	7,718,087.22	7,109,084.44	7,109,084.44
2012-2013 Rate	5.10*	14.60*	13.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,141,439.67	7,514,671.60	7,514,671.60
Indirect costs based on rate ** multiplied by actual direct costs	415,213.42	1,097,142.05	1,013,729.20
2012-2013 Actual Indirect Costs	383,337.56	1,010,105.63	1,010,105.63
2010-2011 Fixed Carry Forward	34,693.83	0.00	78,937.34
Total Indirect Costs	348,643.73	1,010,105.63	931,168.29
Over/(Under) Recovery	66,569.69	87,036.42	82,560.91

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	383,337.56	1,010,105.63	1,010,105.63
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	66,569.69	87,036.42	82,560.91
Total Projected Indirect 2014-2015 (Numerator)	316,767.87	923,069.21	927,544.72
Direct Costs	8,141,439.67	7,514,671.60	7,514,671.60
Rate for 2014-2015 **	3.89*	12.28*	12.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03100
Form R0418

*** Final ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	448,133.13	2,695,908.73	2,695,908.73
2010-2011 Fixed Carry Forward	-33,271.19	226,367.08	229,546.18
Total Indirect Costs	481,404.32	2,469,541.65	2,466,362.55
2010-2011 Direct Costs	23,991,218.42	21,743,442.82	21,743,442.82
2012-2013 Rate	2.01*	11.36*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,186,580.62	20,942,725.20	20,942,725.20
Indirect costs based on rate ** multiplied by actual direct costs	466,050.27	2,379,093.58	2,374,905.04
2012-2013 Actual Indirect Costs	597,924.33	2,841,779.75	2,841,779.75
2010-2011 Fixed Carry Forward	-33,271.19	226,367.08	229,546.18
Total Indirect Costs	631,195.52	2,615,412.67	2,612,233.57
Over/(Under) Recovery	-165,145.25	-236,319.09	-237,328.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	597,924.33	2,841,779.75	2,841,779.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-165,145.25	-236,319.09	-237,328.53
Total Projected Indirect 2014-2015 (Numerator)	763,069.58	3,078,098.84	3,079,108.28
Direct Costs	23,186,580.62	20,942,725.20	20,942,725.20
Rate for 2014-2015 **	3.29*	14.70*	14.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03440
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	9,780.05	66,838.56	66,838.56
2010-2011 Fixed Carry Forward	487.58	0.00	-7,479.98
Total Indirect Costs	9,292.47	66,838.56	74,318.54
2010-2011 Direct Costs	447,733.54	390,675.03	390,675.03
2012-2013 Rate	2.08*	17.11*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	523,104.39	458,996.90	458,996.90
Indirect costs based on rate ** multiplied by actual direct costs	10,880.57	68,849.54	87,301.21
2012-2013 Actual Indirect Costs	8,636.06	72,743.55	72,743.55
2010-2011 Fixed Carry Forward	487.58	0.00	-7,479.98
Total Indirect Costs	8,148.48	72,743.55	80,223.53
Over/(Under) Recovery	2,732.09	0.00	7,077.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	8,636.06	72,743.55	72,743.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,732.09	0.00	7,077.68
Total Projected Indirect 2014-2015 (Numerator)	5,903.97	72,743.55	65,665.87
Direct Costs	523,104.39	458,996.90	458,996.90
Rate for 2014-2015 **	1.13*	15.85*	14.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 03902
Form R0418

*** Final ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	12,091.71	52,377.63	52,377.63
2010-2011 Fixed Carry Forward	2,053.06	0.00	25,342.72
Total Indirect Costs	10,038.65	52,377.63	27,034.91
2010-2011 Direct Costs	519,944.84	479,658.92	479,658.92
2012-2013 Rate	1.93*	10.92*	5.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	857,660.09	822,301.06	822,301.06
Indirect costs based on rate ** multiplied by actual direct costs	16,552.84	89,795.28	46,377.78
2012-2013 Actual Indirect Costs	23,507.75	58,866.78	58,866.78
2010-2011 Fixed Carry Forward	2,053.06	0.00	25,342.72
Total Indirect Costs	21,454.69	58,866.78	33,524.06
Over/(Under) Recovery	-4,901.85	30,928.50	12,853.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	23,507.75	58,866.78	58,866.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-4,901.85	30,928.50	12,853.72
Total Projected Indirect 2014-2015 (Numerator)	28,409.60	27,938.28	46,013.06
Direct Costs	857,660.09	822,301.06	822,301.06
Rate for 2014-2015 **	3.31*	3.40*	5.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 04000
Form R0418

*** Final ***

Alpena-Montmorency-Alcona ESD
2118 US HIGHWAY 23 S
ALPENA, MI 49707

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	461,104.76	840,448.32	840,448.32
2010-2011 Fixed Carry Forward	68,462.21	-64,400.32	-64,416.10
Total Indirect Costs	392,642.55	904,848.64	904,864.42
2010-2011 Direct Costs	6,420,412.38	6,041,068.82	6,041,068.82
2012-2013 Rate	6.12*	14.98*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,135,536.27	6,933,533.83	6,933,533.83
Indirect costs based on rate ** multiplied by actual direct costs	436,694.82	1,038,643.37	1,038,643.37
2012-2013 Actual Indirect Costs	548,269.98	750,272.42	750,272.42
2010-2011 Fixed Carry Forward	68,462.21	-64,400.32	-64,416.10
Total Indirect Costs	479,807.77	814,672.74	814,688.52
Over/(Under) Recovery	-43,112.95	223,970.63	223,954.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	548,269.98	750,272.42	750,272.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-43,112.95	223,970.63	223,954.85
Total Projected Indirect 2014-2015 (Numerator)	591,382.93	526,301.79	526,317.57
Direct Costs	7,135,536.27	6,933,533.83	6,933,533.83
Rate for 2014-2015 **	8.29*	7.59*	7.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 04010
Form R0418

*** Final ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,403,406.03	5,048,931.83	5,048,931.83
2010-2011 Fixed Carry Forward	80,495.87	0.00	338,313.19
Total Indirect Costs	1,322,910.16	5,048,931.83	4,710,618.64
2010-2011 Direct Costs	34,848,361.51	31,202,835.71	31,202,835.71
2012-2013 Rate	3.80*	16.18*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,578,364.25	31,034,072.79	31,034,072.79
Indirect costs based on rate ** multiplied by actual direct costs	1,313,977.84	4,655,110.92	4,686,144.99
2012-2013 Actual Indirect Costs	1,206,918.86	4,751,210.32	4,751,210.32
2010-2011 Fixed Carry Forward	80,495.87	0.00	338,313.19
Total Indirect Costs	1,126,422.99	4,751,210.32	4,412,897.13
Over/(Under) Recovery	187,554.85	0.00	273,247.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,206,918.86	4,751,210.32	4,751,210.32
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	187,554.85	0.00	273,247.86
Total Projected Indirect 2014-2015 (Numerator)	1,019,364.01	4,751,210.32	4,477,962.46
Direct Costs	34,578,364.25	31,034,072.79	31,034,072.79
Rate for 2014-2015 **	2.95*	15.31*	14.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 04901
Form R0418

*** Final ***

Bingham Arts Academy
555 SOUTH FIFTH AVE
ALPENA, MI 49707

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	34,842.73	433,148.33	433,148.33
2010-2011 Fixed Carry Forward	-4,814.56	0.00	0.00
Total Indirect Costs	39,657.29	433,148.33	433,148.33
2010-2011 Direct Costs	1,542,630.19	1,144,324.59	1,144,324.59
2012-2013 Rate	2.57*	37.85*	37.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,716,021.98	1,277,412.04	1,277,412.04
Indirect costs based on rate ** multiplied by actual direct costs	44,101.76	191,611.81	319,353.01
2012-2013 Actual Indirect Costs	12,000.93	450,610.87	450,610.87
2010-2011 Fixed Carry Forward	-4,814.56	0.00	0.00
Total Indirect Costs	16,815.49	450,610.87	450,610.87
Over/(Under) Recovery	27,286.27	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	12,000.93	450,610.87	450,610.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	27,286.27	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	-15,285.34	450,610.87	450,610.87
Direct Costs	1,716,021.98	1,277,412.04	1,277,412.04
Rate for 2014-2015 **	0.00*	35.28*	35.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	59,188.39	263,168.30	263,168.30
2010-2011 Fixed Carry Forward	-6,753.93	0.00	40,350.23
Total Indirect Costs	65,942.32	263,168.30	222,818.07
2010-2011 Direct Costs	1,876,769.58	1,672,789.67	1,672,789.67
2012-2013 Rate	3.51*	15.73*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,575,567.27	1,370,576.67	1,370,576.67
Indirect costs based on rate ** multiplied by actual direct costs	55,302.41	205,586.50	182,560.81
2012-2013 Actual Indirect Costs	50,400.00	255,390.60	255,390.60
2010-2011 Fixed Carry Forward	-6,753.93	0.00	40,350.23
Total Indirect Costs	57,153.93	255,390.60	215,040.37
Over/(Under) Recovery	-1,851.52	0.00	-32,479.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	50,400.00	255,390.60	255,390.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,851.52	0.00	-32,479.56
Total Projected Indirect 2014-2015 (Numerator)	52,251.52	255,390.60	287,870.16
Direct Costs	1,575,567.27	1,370,576.67	1,370,576.67
Rate for 2014-2015 **	3.32*	18.63*	21.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05035
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	84,925.55	489,819.54	489,819.54
2010-2011 Fixed Carry Forward	63,878.07	31,008.85	31,000.90
Total Indirect Costs	21,047.48	458,810.69	458,818.64
2010-2011 Direct Costs	3,974,615.59	3,569,721.60	3,569,721.60
2012-2013 Rate	0.53*	12.85*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,805,136.76	3,411,752.93	3,411,752.93
Indirect costs based on rate ** multiplied by actual direct costs	20,167.22	438,410.25	438,410.25
2012-2013 Actual Indirect Costs	105,002.01	498,385.84	498,385.84
2010-2011 Fixed Carry Forward	63,878.07	31,008.85	31,000.90
Total Indirect Costs	41,123.94	467,376.99	467,384.94
Over/(Under) Recovery	-20,956.72	-28,966.74	-28,974.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	105,002.01	498,385.84	498,385.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,956.72	-28,966.74	-28,974.69
Total Projected Indirect 2014-2015 (Numerator)	125,958.73	527,352.58	527,360.53
Direct Costs	3,805,136.76	3,411,752.93	3,411,752.93
Rate for 2014-2015 **	3.31*	15.46*	15.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05040
Form R0418

*** Final ***

Bellaire Public Schools
204 W Forest Home Ave
Bellaire, MI 49615

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	64,507.87	647,120.19	647,120.19
2010-2011 Fixed Carry Forward	15,238.57	0.00	5,012.39
Total Indirect Costs	49,269.30	647,120.19	642,107.80
2010-2011 Direct Costs	4,464,287.55	3,881,675.23	3,881,675.23
2012-2013 Rate	1.10*	16.67*	16.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,926,736.88	3,357,695.55	3,357,695.55
Indirect costs based on rate ** multiplied by actual direct costs	43,194.11	503,654.33	555,362.84
2012-2013 Actual Indirect Costs	81,570.00	650,611.33	650,611.33
2010-2011 Fixed Carry Forward	15,238.57	0.00	5,012.39
Total Indirect Costs	66,331.43	650,611.33	645,598.94
Over/(Under) Recovery	-23,137.32	0.00	-90,236.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	81,570.00	650,611.33	650,611.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,137.32	0.00	-90,236.10
Total Projected Indirect 2014-2015 (Numerator)	104,707.32	650,611.33	740,847.43
Direct Costs	3,926,736.88	3,357,695.55	3,357,695.55
Rate for 2014-2015 **	2.67*	19.38*	22.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05060
Form R0418

*** Final ***

Elk Rapids Schools
707 EAST 3RD ST
ELK RAPIDS, MI 49629

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	305,811.59	1,355,173.95	1,355,173.95
2010-2011 Fixed Carry Forward	12,777.25	118,527.33	118,909.62
Total Indirect Costs	293,034.34	1,236,646.62	1,236,264.33
2010-2011 Direct Costs	12,411,980.89	11,362,618.53	11,362,618.53
2012-2013 Rate	2.36*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,457,460.50	10,578,051.75	10,578,051.75
Indirect costs based on rate ** multiplied by actual direct costs	270,396.07	1,150,892.03	1,150,892.03
2012-2013 Actual Indirect Costs	337,666.07	1,217,074.82	1,217,074.82
2010-2011 Fixed Carry Forward	12,777.25	118,527.33	118,909.62
Total Indirect Costs	324,888.82	1,098,547.49	1,098,165.20
Over/(Under) Recovery	-54,492.75	52,344.54	52,726.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	337,666.07	1,217,074.82	1,217,074.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-54,492.75	52,344.54	52,726.83
Total Projected Indirect 2014-2015 (Numerator)	392,158.82	1,164,730.28	1,164,347.99
Direct Costs	11,457,460.50	10,578,051.75	10,578,051.75
Rate for 2014-2015 **	3.42*	11.01*	11.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05065
Form R0418

*** Final ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	79,812.58	295,841.70	295,841.70
2010-2011 Fixed Carry Forward	-50,202.93	-42,929.01	-42,929.01
Total Indirect Costs	130,015.51	338,770.71	338,770.71
2010-2011 Direct Costs	2,099,193.08	1,883,163.96	1,883,163.96
2012-2013 Rate	6.19*	17.99*	17.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,263,587.74	2,040,982.69	2,040,982.69
Indirect costs based on rate ** multiplied by actual direct costs	140,116.08	306,147.40	367,172.79
2012-2013 Actual Indirect Costs	32,167.01	254,772.06	254,772.06
2010-2011 Fixed Carry Forward	-50,202.93	-42,929.01	-42,929.01
Total Indirect Costs	82,369.94	297,701.07	297,701.07
Over/(Under) Recovery	57,746.14	0.00	69,471.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	32,167.01	254,772.06	254,772.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	57,746.14	0.00	69,471.72
Total Projected Indirect 2014-2015 (Numerator)	-25,579.13	254,772.06	185,300.34
Direct Costs	2,263,587.74	2,040,982.69	2,040,982.69
Rate for 2014-2015 **	0.00*	12.48*	9.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 05070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	341,669.35	1,124,989.31	1,124,989.31
2010-2011 Fixed Carry Forward	-11,958.33	0.00	127,784.35
Total Indirect Costs	353,627.68	1,124,989.31	997,204.96
2010-2011 Direct Costs	8,757,206.42	7,973,886.46	7,973,886.46
2012-2013 Rate	4.04*	14.11*	12.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,260,842.40	7,456,393.57	7,456,393.57
Indirect costs based on rate ** multiplied by actual direct costs	333,738.03	1,052,097.13	932,794.84
2012-2013 Actual Indirect Costs	372,263.38	1,176,712.21	1,176,712.21
2010-2011 Fixed Carry Forward	-11,958.33	0.00	127,784.35
Total Indirect Costs	384,221.71	1,176,712.21	1,048,927.86
Over/(Under) Recovery	-50,483.68	-124,615.08	-116,133.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	372,263.38	1,176,712.21	1,176,712.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-50,483.68	-124,615.08	-116,133.02
Total Projected Indirect 2014-2015 (Numerator)	422,747.06	1,301,327.29	1,292,845.23
Direct Costs	8,260,842.40	7,456,393.57	7,456,393.57
Rate for 2014-2015 **	5.12*	17.45*	17.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 06010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	64,799.48	395,005.18	395,005.18
2010-2011 Fixed Carry Forward	7,457.82	0.00	-36,167.19
Total Indirect Costs	57,341.66	395,005.18	431,172.37
2010-2011 Direct Costs	2,825,445.24	2,495,239.54	2,495,239.54
2012-2013 Rate	2.03*	15.83*	17.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,642,026.82	2,353,227.65	2,353,227.65
Indirect costs based on rate ** multiplied by actual direct costs	53,633.14	352,984.15	406,637.74
2012-2013 Actual Indirect Costs	47,534.56	336,333.73	336,333.73
2010-2011 Fixed Carry Forward	7,457.82	0.00	-36,167.19
Total Indirect Costs	40,076.74	336,333.73	372,500.92
Over/(Under) Recovery	13,556.40	0.00	34,136.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	47,534.56	336,333.73	336,333.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	13,556.40	0.00	34,136.82
Total Projected Indirect 2014-2015 (Numerator)	33,978.16	336,333.73	302,196.91
Direct Costs	2,642,026.82	2,353,227.65	2,353,227.65
Rate for 2014-2015 **	1.29*	14.29*	12.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 06020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	180,410.57	598,070.79	598,070.79
2010-2011 Fixed Carry Forward	-84,609.91	0.00	-93,045.78
Total Indirect Costs	265,020.48	598,070.79	691,116.57
2010-2011 Direct Costs	3,395,068.20	2,977,407.98	2,977,407.98
2012-2013 Rate	7.81*	20.09*	23.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,091,043.90	2,736,789.20	2,736,789.20
Indirect costs based on rate ** multiplied by actual direct costs	241,410.53	410,518.38	635,208.77
2012-2013 Actual Indirect Costs	223,517.28	577,771.98	577,771.98
2010-2011 Fixed Carry Forward	-84,609.91	0.00	-93,045.78
Total Indirect Costs	308,127.19	577,771.98	670,817.76
Over/(Under) Recovery	-66,716.66	0.00	-35,608.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	223,517.28	577,771.98	577,771.98
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-66,716.66	0.00	-35,608.99
Total Projected Indirect 2014-2015 (Numerator)	290,233.94	577,771.98	613,380.97
Direct Costs	3,091,043.90	2,736,789.20	2,736,789.20
Rate for 2014-2015 **	9.39*	21.11*	22.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 06050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	622,514.84	2,374,710.28	2,374,710.28
2010-2011 Fixed Carry Forward	-65,628.78	0.00	-113,202.82
Total Indirect Costs	688,143.62	2,374,710.28	2,487,913.10
2010-2011 Direct Costs	15,161,293.26	13,409,097.82	13,409,097.82
2012-2013 Rate	4.54*	17.71*	18.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,068,764.79	12,563,937.22	12,563,937.22
Indirect costs based on rate ** multiplied by actual direct costs	638,721.92	1,884,590.58	2,330,610.35
2012-2013 Actual Indirect Costs	615,643.11	2,120,470.68	2,120,470.68
2010-2011 Fixed Carry Forward	-65,628.78	0.00	-113,202.82
Total Indirect Costs	681,271.89	2,120,470.68	2,233,673.50
Over/(Under) Recovery	-42,549.97	0.00	96,936.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	615,643.11	2,120,470.68	2,120,470.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-42,549.97	0.00	96,936.85
Total Projected Indirect 2014-2015 (Numerator)	658,193.08	2,120,470.68	2,023,533.83
Direct Costs	14,068,764.79	12,563,937.22	12,563,937.22
Rate for 2014-2015 **	4.68*	16.88*	16.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 07010
Form R0418

*** Final ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	13,976.00	44,279.00	44,279.00
2010-2011 Fixed Carry Forward	248.86	0.00	-4,262.98
Total Indirect Costs	13,727.14	44,279.00	48,541.98
2010-2011 Direct Costs	287,158.00	256,855.00	256,855.00
2012-2013 Rate	4.78*	17.24*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	288,692.00	256,648.00	256,648.00
Indirect costs based on rate ** multiplied by actual direct costs	13,799.48	38,497.20	48,506.47
2012-2013 Actual Indirect Costs	10,730.00	42,774.00	42,774.00
2010-2011 Fixed Carry Forward	248.86	0.00	-4,262.98
Total Indirect Costs	10,481.14	42,774.00	47,036.98
Over/(Under) Recovery	3,318.34	0.00	1,469.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	10,730.00	42,774.00	42,774.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,318.34	0.00	1,469.49
Total Projected Indirect 2014-2015 (Numerator)	7,411.66	42,774.00	41,304.51
Direct Costs	288,692.00	256,648.00	256,648.00
Rate for 2014-2015 **	2.57*	16.67*	16.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 07020
Form R0418

*** Final ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	154,533.52	698,413.47	698,413.47
2010-2011 Fixed Carry Forward	20,936.47	3,685.80	3,489.92
Total Indirect Costs	133,597.05	694,727.67	694,923.55
2010-2011 Direct Costs	5,715,634.92	5,171,754.97	5,171,754.97
2012-2013 Rate	2.34*	13.43*	13.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,394,914.29	4,890,089.61	4,890,089.61
Indirect costs based on rate ** multiplied by actual direct costs	126,240.99	656,739.03	657,228.04
2012-2013 Actual Indirect Costs	142,520.53	647,345.21	647,345.21
2010-2011 Fixed Carry Forward	20,936.47	3,685.80	3,489.92
Total Indirect Costs	121,584.06	643,659.41	643,855.29
Over/(Under) Recovery	4,656.93	13,079.62	13,372.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	142,520.53	647,345.21	647,345.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,656.93	13,079.62	13,372.75
Total Projected Indirect 2014-2015 (Numerator)	137,863.60	634,265.59	633,972.46
Direct Costs	5,394,914.29	4,890,089.61	4,890,089.61
Rate for 2014-2015 **	2.56*	12.97*	12.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 07040
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	261,141.47	882,671.77	882,671.77
2010-2011 Fixed Carry Forward	-3,611.91	0.00	80,921.47
Total Indirect Costs	264,753.38	882,671.77	801,750.30
2010-2011 Direct Costs	6,525,359.79	5,903,829.49	5,903,829.49
2012-2013 Rate	4.06*	14.95*	13.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,406,789.18	5,815,930.25	5,815,930.25
Indirect costs based on rate ** multiplied by actual direct costs	260,115.64	869,481.57	789,803.33
2012-2013 Actual Indirect Costs	226,123.99	816,982.92	816,982.92
2010-2011 Fixed Carry Forward	-3,611.91	0.00	80,921.47
Total Indirect Costs	229,735.90	816,982.92	736,061.45
Over/(Under) Recovery	30,379.74	52,498.65	53,741.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	226,123.99	816,982.92	816,982.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	30,379.74	52,498.65	53,741.88
Total Projected Indirect 2014-2015 (Numerator)	195,744.25	764,484.27	763,241.04
Direct Costs	6,406,789.18	5,815,930.25	5,815,930.25
Rate for 2014-2015 **	3.06*	13.14*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 08000
Form R0418

*** Final ***

Barry ISD
535 WEST WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	276,752.86	356,567.24	356,567.24
2010-2011 Fixed Carry Forward	26,487.37	17,381.44	17,381.44
Total Indirect Costs	250,265.49	339,185.80	339,185.80
2010-2011 Direct Costs	4,641,902.21	4,562,087.83	4,562,087.83
2012-2013 Rate	5.39*	7.43*	7.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,675,091.70	4,588,527.15	4,588,527.15
Indirect costs based on rate ** multiplied by actual direct costs	251,987.44	340,927.57	340,927.57
2012-2013 Actual Indirect Costs	265,183.48	351,748.03	351,748.03
2010-2011 Fixed Carry Forward	26,487.37	17,381.44	17,381.44
Total Indirect Costs	238,696.11	334,366.59	334,366.59
Over/(Under) Recovery	13,291.33	6,560.98	6,560.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	265,183.48	351,748.03	351,748.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	13,291.33	6,560.98	6,560.98
Total Projected Indirect 2014-2015 (Numerator)	251,892.15	345,187.05	345,187.05
Direct Costs	4,675,091.70	4,588,527.15	4,588,527.15
Rate for 2014-2015 **	5.39*	7.52*	7.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 08010
Form R0418

*** Final ***

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	515,087.36	1,730,611.71	1,730,611.71
2010-2011 Fixed Carry Forward	-68,614.35	0.00	226,483.23
Total Indirect Costs	583,701.71	1,730,611.71	1,504,128.48
2010-2011 Direct Costs	12,867,527.74	11,652,003.39	11,652,003.39
2012-2013 Rate	4.54*	14.85*	12.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,937,350.29	11,738,148.00	11,738,148.00
Indirect costs based on rate ** multiplied by actual direct costs	587,355.70	1,743,114.98	1,515,394.91
2012-2013 Actual Indirect Costs	430,130.10	1,629,332.39	1,629,332.39
2010-2011 Fixed Carry Forward	-68,614.35	0.00	226,483.23
Total Indirect Costs	498,744.45	1,629,332.39	1,402,849.16
Over/(Under) Recovery	88,611.25	113,782.59	112,545.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	430,130.10	1,629,332.39	1,629,332.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	88,611.25	113,782.59	112,545.75
Total Projected Indirect 2014-2015 (Numerator)	341,518.85	1,515,549.80	1,516,786.64
Direct Costs	12,937,350.29	11,738,148.00	11,738,148.00
Rate for 2014-2015 **	2.64*	12.91*	12.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 08030
Form R0418

*** Final ***

Hastings Area School District
232 West Grand Street
Hastings, MI 49058

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	789,941.02	3,589,798.24	3,589,798.24
2010-2011 Fixed Carry Forward	-29,776.63	0.00	-6,121.53
Total Indirect Costs	819,717.65	3,589,798.24	3,595,919.77
2010-2011 Direct Costs	23,803,135.31	21,003,278.09	21,003,278.09
2012-2013 Rate	3.44*	17.09*	17.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,847,715.76	18,780,053.20	18,780,053.20
Indirect costs based on rate ** multiplied by actual direct costs	717,161.42	2,817,007.98	3,215,145.11
2012-2013 Actual Indirect Costs	801,540.00	2,869,202.56	2,869,202.56
2010-2011 Fixed Carry Forward	-29,776.63	0.00	-6,121.53
Total Indirect Costs	831,316.63	2,869,202.56	2,875,324.09
Over/(Under) Recovery	-114,155.21	0.00	339,821.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	801,540.00	2,869,202.56	2,869,202.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-114,155.21	0.00	339,821.02
Total Projected Indirect 2014-2015 (Numerator)	915,695.21	2,869,202.56	2,529,381.54
Direct Costs	20,847,715.76	18,780,053.20	18,780,053.20
Rate for 2014-2015 **	4.39*	15.28*	13.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 08050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	624,219.55	3,027,088.23	3,027,088.23
2010-2011 Fixed Carry Forward	-15,370.44	49,864.46	69,461.96
Total Indirect Costs	639,589.99	2,977,223.77	2,957,626.27
2010-2011 Direct Costs	25,537,851.34	23,134,982.66	23,134,982.66
2012-2013 Rate	2.50*	12.87*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,858,231.77	24,511,272.42	24,511,272.42
Indirect costs based on rate ** multiplied by actual direct costs	671,455.79	3,154,600.76	3,132,540.62
2012-2013 Actual Indirect Costs	770,212.50	3,117,171.85	3,117,171.85
2010-2011 Fixed Carry Forward	-15,370.44	49,864.46	69,461.96
Total Indirect Costs	785,582.94	3,067,307.39	3,047,709.89
Over/(Under) Recovery	-114,127.15	87,293.37	84,830.73

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	770,212.50	3,117,171.85	3,117,171.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-114,127.15	87,293.37	84,830.73
Total Projected Indirect 2014-2015 (Numerator)	884,339.65	3,029,878.48	3,032,341.12
Direct Costs	26,858,231.77	24,511,272.42	24,511,272.42
Rate for 2014-2015 **	3.29*	12.36*	12.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09000
Form R0418

*** Final ***

Bay-Arenac ISD
4228 2 MILE RD
BAY CITY, MI 48706

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,576,957.85	3,101,889.67	3,101,889.67
2010-2011 Fixed Carry Forward	614,789.04	799,292.09	801,160.48
Total Indirect Costs	962,168.81	2,302,597.58	2,300,729.19
2010-2011 Direct Costs	28,625,602.18	27,100,670.36	27,100,670.36
2012-2013 Rate	3.36*	8.50*	8.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	32,722,430.51	30,770,037.22	30,770,037.22
Indirect costs based on rate ** multiplied by actual direct costs	1,099,473.67	2,615,453.16	2,612,376.16
2012-2013 Actual Indirect Costs	2,654,031.35	4,606,424.64	4,606,424.64
2010-2011 Fixed Carry Forward	614,789.04	799,292.09	801,160.48
Total Indirect Costs	2,039,242.31	3,807,132.55	3,805,264.16
Over/(Under) Recovery	-939,768.64	-1,191,679.39	-1,192,888.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,654,031.35	4,606,424.64	4,606,424.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-939,768.64	-1,191,679.39	-1,192,888.00
Total Projected Indirect 2014-2015 (Numerator)	3,593,799.99	5,798,104.03	5,799,312.64
Direct Costs	32,722,430.51	30,770,037.22	30,770,037.22
Rate for 2014-2015 **	10.98*	18.84*	18.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09010
Form R0418

*** Final ***

Bay City School District
910 NORTH WALNUT ST
BAY CITY, MI 48706

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,008,450.07	9,717,607.04	9,717,607.04
2010-2011 Fixed Carry Forward	86,280.08	0.00	-181,890.11
Total Indirect Costs	1,922,169.99	9,717,607.04	9,899,497.15
2010-2011 Direct Costs	68,886,805.89	61,177,648.92	61,177,648.92
2012-2013 Rate	2.79*	15.88*	16.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	66,442,604.63	59,682,105.45	59,682,105.45
Indirect costs based on rate ** multiplied by actual direct costs	1,853,748.67	8,952,315.82	9,656,564.66
2012-2013 Actual Indirect Costs	1,975,857.50	8,736,356.68	8,736,356.68
2010-2011 Fixed Carry Forward	86,280.08	0.00	-181,890.11
Total Indirect Costs	1,889,577.42	8,736,356.68	8,918,246.79
Over/(Under) Recovery	-35,828.75	0.00	738,317.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,975,857.50	8,736,356.68	8,736,356.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-35,828.75	0.00	738,317.87
Total Projected Indirect 2014-2015 (Numerator)	2,011,686.25	8,736,356.68	7,998,038.81
Direct Costs	66,442,604.63	59,682,105.45	59,682,105.45
Rate for 2014-2015 **	3.03*	14.64*	13.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	533,894.01	2,967,058.21	2,967,058.21
2010-2011 Fixed Carry Forward	-168,547.11	-726,773.54	-726,445.56
Total Indirect Costs	702,441.12	3,693,831.75	3,693,503.77
2010-2011 Direct Costs	19,351,007.73	16,917,843.53	16,917,843.53
2012-2013 Rate	3.63*	21.83*	21.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,863,432.91	17,805,036.85	17,805,036.85
Indirect costs based on rate ** multiplied by actual direct costs	721,042.61	2,670,755.53	3,886,839.54
2012-2013 Actual Indirect Costs	704,229.02	2,762,625.08	2,762,625.08
2010-2011 Fixed Carry Forward	-168,547.11	-726,773.54	-726,445.56
Total Indirect Costs	872,776.13	3,489,398.62	3,489,070.64
Over/(Under) Recovery	-151,733.52	0.00	397,768.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	704,229.02	2,762,625.08	2,762,625.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-151,733.52	0.00	397,768.90
Total Projected Indirect 2014-2015 (Numerator)	855,962.54	2,762,625.08	2,364,856.18
Direct Costs	19,863,432.91	17,805,036.85	17,805,036.85
Rate for 2014-2015 **	4.31*	15.52*	13.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	473,603.28	2,152,866.20	2,152,866.20
2010-2011 Fixed Carry Forward	24,292.70	0.00	-70,831.61
Total Indirect Costs	449,310.58	2,152,866.20	2,223,697.81
2010-2011 Direct Costs	14,792,689.97	13,113,427.05	13,113,427.05
2012-2013 Rate	3.04*	16.42*	16.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,967,245.69	13,433,835.11	13,433,835.11
Indirect costs based on rate ** multiplied by actual direct costs	455,004.27	2,015,075.27	2,278,378.43
2012-2013 Actual Indirect Costs	616,987.48	2,150,398.06	2,150,398.06
2010-2011 Fixed Carry Forward	24,292.70	0.00	-70,831.61
Total Indirect Costs	592,694.78	2,150,398.06	2,221,229.67
Over/(Under) Recovery	-137,690.51	0.00	57,148.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	616,987.48	2,150,398.06	2,150,398.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-137,690.51	0.00	57,148.76
Total Projected Indirect 2014-2015 (Numerator)	754,677.99	2,150,398.06	2,093,249.30
Direct Costs	14,967,245.69	13,433,835.11	13,433,835.11
Rate for 2014-2015 **	5.04*	16.01*	15.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09090
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	91,433.89	1,242,827.54	1,242,827.54
2010-2011 Fixed Carry Forward	205,867.94	347,725.09	347,725.09
Total Indirect Costs	-114,434.05	895,102.45	895,102.45
2010-2011 Direct Costs	12,614,493.04	11,463,099.39	11,463,099.39
2012-2013 Rate	0.00*	7.81*	7.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,602,710.96	10,432,069.80	10,432,069.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	814,744.65	814,744.65
2012-2013 Actual Indirect Costs	147,316.29	1,317,957.45	1,317,957.45
2010-2011 Fixed Carry Forward	205,867.94	347,725.09	347,725.09
Total Indirect Costs	-58,551.65	970,232.36	970,232.36
Over/(Under) Recovery	0.00	-155,487.71	-155,487.71

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	147,316.29	1,317,957.45	1,317,957.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-155,487.71	-155,487.71
Total Projected Indirect 2014-2015 (Numerator)	147,316.29	1,473,445.16	1,473,445.16
Direct Costs	11,602,710.96	10,432,069.80	10,432,069.80
Rate for 2014-2015 **	1.27*	14.12*	14.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09901
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	140,265.35	140,265.35
2010-2011 Fixed Carry Forward	0.00	-11,133.94	-11,133.94
Total Indirect Costs	0.00	151,399.29	151,399.29
2010-2011 Direct Costs	1,445,890.80	1,305,625.45	1,305,625.45
2012-2013 Rate	0.00*	11.60*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,262,776.63	1,138,659.50	1,138,659.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	132,084.50	132,084.50
2012-2013 Actual Indirect Costs	48,728.44	172,845.57	172,845.57
2010-2011 Fixed Carry Forward	0.00	-11,133.94	-11,133.94
Total Indirect Costs	48,728.44	183,979.51	183,979.51
Over/(Under) Recovery	0.00	-51,895.01	-51,895.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	48,728.44	172,845.57	172,845.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-51,895.01	-51,895.01
Total Projected Indirect 2014-2015 (Numerator)	48,728.44	224,740.58	224,740.58
Direct Costs	1,262,776.63	1,138,659.50	1,138,659.50
Rate for 2014-2015 **	3.86*	19.74*	19.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09902
Form R0418

*** Final ***

Bay County PSA
1110 STATE ST
BAY CITY, MI 48706

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	15,162.97	175,086.97	175,086.97
2010-2011 Fixed Carry Forward	1,267.10	31,338.15	31,338.15
Total Indirect Costs	13,895.87	143,748.82	143,748.82
2010-2011 Direct Costs	2,069,792.72	1,909,868.72	1,909,868.72
2012-2013 Rate	0.67*	7.53*	7.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,616,033.13	2,381,981.29	2,381,981.29
Indirect costs based on rate ** multiplied by actual direct costs	17,527.42	179,363.19	179,363.19
2012-2013 Actual Indirect Costs	9,507.38	243,559.22	243,559.22
2010-2011 Fixed Carry Forward	1,267.10	31,338.15	31,338.15
Total Indirect Costs	8,240.28	212,221.07	212,221.07
Over/(Under) Recovery	9,287.14	-32,857.88	-32,857.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	9,507.38	243,559.22	243,559.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	9,287.14	-32,857.88	-32,857.88
Total Projected Indirect 2014-2015 (Numerator)	220.24	276,417.10	276,417.10
Direct Costs	2,616,033.13	2,381,981.29	2,381,981.29
Rate for 2014-2015 **	0.01*	11.60*	11.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 09903
Form R0418

*** Final ***

Bay City Academy
301 N. Farragut Avenue
BAY CITY, MI 48708

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,875,644.00	2,847,487.00	2,847,487.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	111,195.00	1,139,352.00	1,139,352.00
Total Indirect Costs	111,195.00	1,139,352.00	1,139,352.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	111,195.00	1,139,352.00	1,139,352.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	111,195.00	1,139,352.00	1,139,352.00
Direct Costs	3,875,644.00	2,847,487.00	2,847,487.00
Rate for 2014-2015 **	2.87*	40.01*	40.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 10015
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	919,983.60	2,468,270.18	2,468,270.18
2010-2011 Fixed Carry Forward	-442,416.85	0.00	-525,131.38
Total Indirect Costs	1,362,400.45	2,468,270.18	2,993,401.56
2010-2011 Direct Costs	14,592,946.82	13,044,660.24	13,044,660.24
2012-2013 Rate	9.34*	18.92*	22.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,655,196.63	12,286,152.57	12,286,152.57
Indirect costs based on rate ** multiplied by actual direct costs	1,275,395.37	1,842,922.89	2,819,672.01
2012-2013 Actual Indirect Costs	493,312.22	1,862,356.28	1,862,356.28
2010-2011 Fixed Carry Forward	-442,416.85	0.00	-525,131.38
Total Indirect Costs	935,729.07	1,862,356.28	2,387,487.66
Over/(Under) Recovery	339,666.30	0.00	432,184.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	493,312.22	1,862,356.28	1,862,356.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	339,666.30	0.00	432,184.35
Total Projected Indirect 2014-2015 (Numerator)	153,645.92	1,862,356.28	1,430,171.93
Direct Costs	13,655,196.63	12,286,152.57	12,286,152.57
Rate for 2014-2015 **	1.13*	15.16*	11.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 10025
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	87,641.24	555,098.07	555,098.07
2010-2011 Fixed Carry Forward	-35,130.56	8,223.91	8,223.91
Total Indirect Costs	122,771.80	546,874.16	546,874.16
2010-2011 Direct Costs	5,167,278.83	4,699,822.00	4,699,822.00
2012-2013 Rate	2.38*	11.64*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,139,447.17	4,669,938.67	4,669,938.67
Indirect costs based on rate ** multiplied by actual direct costs	122,318.84	543,580.86	543,580.86
2012-2013 Actual Indirect Costs	103,129.10	572,637.60	572,637.60
2010-2011 Fixed Carry Forward	-35,130.56	8,223.91	8,223.91
Total Indirect Costs	138,259.66	564,413.69	564,413.69
Over/(Under) Recovery	-15,940.82	-20,832.83	-20,832.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	103,129.10	572,637.60	572,637.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,940.82	-20,832.83	-20,832.83
Total Projected Indirect 2014-2015 (Numerator)	119,069.92	593,470.43	593,470.43
Direct Costs	5,139,447.17	4,669,938.67	4,669,938.67
Rate for 2014-2015 **	2.32*	12.71*	12.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11000
Form R0418

*** Final ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,926,316.83	3,313,674.10	3,313,674.10
2010-2011 Fixed Carry Forward	146,441.41	153,046.99	155,667.02
Total Indirect Costs	1,779,875.42	3,160,627.11	3,158,007.08
2010-2011 Direct Costs	28,164,690.12	26,790,734.85	26,790,734.85
2012-2013 Rate	6.32*	11.80*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	27,332,842.91	26,076,185.83	26,076,185.83
Indirect costs based on rate ** multiplied by actual direct costs	1,727,435.67	3,076,989.93	3,074,382.31
2012-2013 Actual Indirect Costs	2,378,269.77	3,645,548.85	3,645,548.85
2010-2011 Fixed Carry Forward	146,441.41	153,046.99	155,667.02
Total Indirect Costs	2,231,828.36	3,492,501.86	3,489,881.83
Over/(Under) Recovery	-504,392.69	-415,511.93	-415,499.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,378,269.77	3,645,548.85	3,645,548.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-504,392.69	-415,511.93	-415,499.52
Total Projected Indirect 2014-2015 (Numerator)	2,882,662.46	4,061,060.78	4,061,048.37
Direct Costs	27,332,842.91	26,076,185.83	26,076,185.83
Rate for 2014-2015 **	10.55*	15.57*	15.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,300,881.08	4,603,411.21	4,603,411.21
2010-2011 Fixed Carry Forward	106,914.67	0.00	547,322.33
Total Indirect Costs	1,193,966.41	4,603,411.21	4,056,088.88
2010-2011 Direct Costs	35,299,288.96	31,996,758.83	31,996,758.83
2012-2013 Rate	3.38*	14.39*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,487,168.19	26,218,961.94	26,218,961.94
Indirect costs based on rate ** multiplied by actual direct costs	996,666.28	3,772,908.62	3,324,564.37
2012-2013 Actual Indirect Costs	1,724,636.98	4,992,843.23	4,992,843.23
2010-2011 Fixed Carry Forward	106,914.67	0.00	547,322.33
Total Indirect Costs	1,617,722.31	4,992,843.23	4,445,520.90
Over/(Under) Recovery	-621,056.03	-1,219,934.61	-1,120,956.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,724,636.98	4,992,843.23	4,992,843.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-621,056.03	-1,219,934.61	-1,120,956.53
Total Projected Indirect 2014-2015 (Numerator)	2,345,693.01	6,212,777.84	6,113,799.76
Direct Costs	29,487,168.19	26,218,961.94	26,218,961.94
Rate for 2014-2015 **	7.95*	23.70*	23.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11020
Form R0418

*** Final ***

St. Joseph Public Schools
3275 LINCOLN AVE
SAINT JOSEPH, MI 49085

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	674,132.35	3,094,054.83	3,094,054.83
2010-2011 Fixed Carry Forward	-192,086.62	-29,288.90	-38,264.44
Total Indirect Costs	866,218.97	3,123,343.73	3,132,319.27
2010-2011 Direct Costs	23,113,818.02	20,693,895.54	20,693,895.54
2012-2013 Rate	3.75*	15.09*	15.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,157,241.87	20,352,485.00	20,352,485.00
Indirect costs based on rate ** multiplied by actual direct costs	868,396.57	3,052,872.75	3,081,366.23
2012-2013 Actual Indirect Costs	1,004,265.26	3,809,022.13	3,809,022.13
2010-2011 Fixed Carry Forward	-192,086.62	-29,288.90	-38,264.44
Total Indirect Costs	1,196,351.88	3,838,311.03	3,847,286.57
Over/(Under) Recovery	-327,955.31	0.00	-765,920.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,004,265.26	3,809,022.13	3,809,022.13
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-327,955.31	0.00	-765,920.34
Total Projected Indirect 2014-2015 (Numerator)	1,332,220.57	3,809,022.13	4,574,942.47
Direct Costs	23,157,241.87	20,352,485.00	20,352,485.00
Rate for 2014-2015 **	5.75*	18.72*	22.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	532,984.09	2,556,387.23	2,556,387.23
2010-2011 Fixed Carry Forward	-82,869.59	271,606.78	273,235.05
Total Indirect Costs	615,853.68	2,284,780.45	2,283,152.18
2010-2011 Direct Costs	23,573,663.15	21,550,260.01	21,550,260.01
2012-2013 Rate	2.61*	10.60*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,176,557.11	20,751,874.70	20,751,874.70
Indirect costs based on rate ** multiplied by actual direct costs	604,908.14	2,199,698.72	2,197,623.53
2012-2013 Actual Indirect Costs	520,902.04	2,945,584.45	2,945,584.45
2010-2011 Fixed Carry Forward	-82,869.59	271,606.78	273,235.05
Total Indirect Costs	603,771.63	2,673,977.67	2,672,349.40
Over/(Under) Recovery	1,136.51	-474,278.95	-474,725.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	520,902.04	2,945,584.45	2,945,584.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,136.51	-474,278.95	-474,725.87
Total Projected Indirect 2014-2015 (Numerator)	519,765.53	3,419,863.40	3,420,310.32
Direct Costs	23,176,557.11	20,751,874.70	20,751,874.70
Rate for 2014-2015 **	2.24*	16.48*	16.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11033
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	294,312.14	1,095,211.62	1,095,211.62
2010-2011 Fixed Carry Forward	-38,742.30	0.00	-99,538.71
Total Indirect Costs	333,054.44	1,095,211.62	1,194,750.33
2010-2011 Direct Costs	7,153,613.95	6,352,714.47	6,352,714.47
2012-2013 Rate	4.66*	17.24*	18.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,300,830.09	6,462,582.44	6,462,582.44
Indirect costs based on rate ** multiplied by actual direct costs	340,218.68	969,387.37	1,215,611.76
2012-2013 Actual Indirect Costs	290,532.51	1,128,780.16	1,128,780.16
2010-2011 Fixed Carry Forward	-38,742.30	0.00	-99,538.71
Total Indirect Costs	329,274.81	1,128,780.16	1,228,318.87
Over/(Under) Recovery	10,943.87	0.00	-12,707.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	290,532.51	1,128,780.16	1,128,780.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	10,943.87	0.00	-12,707.11
Total Projected Indirect 2014-2015 (Numerator)	279,588.64	1,128,780.16	1,141,487.27
Direct Costs	7,300,830.09	6,462,582.44	6,462,582.44
Rate for 2014-2015 **	3.83*	17.47*	17.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11160
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	87,160.58	374,417.77	374,417.77
2010-2011 Fixed Carry Forward	4,677.23	0.00	-37,448.94
Total Indirect Costs	82,483.35	374,417.77	411,866.71
2010-2011 Direct Costs	1,773,665.81	1,486,408.62	1,486,408.62
2012-2013 Rate	4.65*	25.19*	27.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	210,589.99	90,857.13	90,857.13
Indirect costs based on rate ** multiplied by actual direct costs	9,792.43	13,628.57	22,714.28
2012-2013 Actual Indirect Costs	104,833.55	224,566.41	224,566.41
2010-2011 Fixed Carry Forward	4,677.23	0.00	-37,448.94
Total Indirect Costs	100,156.32	224,566.41	262,015.35
Over/(Under) Recovery	-90,363.89	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	104,833.55	224,566.41	224,566.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-90,363.89	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	195,197.44	224,566.41	224,566.41
Direct Costs	210,589.99	90,857.13	90,857.13
Rate for 2014-2015 **	92.69*	247.16*	247.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11200
Form R0418

*** Final ***

New Buffalo Area Schools
1112 EAST CLAY ST
NEW BUFFALO, MI 49117

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	657,439.14	1,806,540.85	1,806,540.85
2010-2011 Fixed Carry Forward	135,774.24	0.00	174,402.91
Total Indirect Costs	521,664.90	1,806,540.85	1,632,137.94
2010-2011 Direct Costs	11,152,606.33	10,003,504.62	10,003,504.62
2012-2013 Rate	4.68*	18.06*	16.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,651,174.39	10,457,571.26	10,457,571.26
Indirect costs based on rate ** multiplied by actual direct costs	545,274.96	1,568,635.69	1,706,675.63
2012-2013 Actual Indirect Costs	631,888.92	1,825,492.05	1,825,492.05
2010-2011 Fixed Carry Forward	135,774.24	0.00	174,402.91
Total Indirect Costs	496,114.68	1,825,492.05	1,651,089.14
Over/(Under) Recovery	49,160.28	0.00	55,586.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	631,888.92	1,825,492.05	1,825,492.05
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	49,160.28	0.00	55,586.49
Total Projected Indirect 2014-2015 (Numerator)	582,728.64	1,825,492.05	1,769,905.56
Direct Costs	11,651,174.39	10,457,571.26	10,457,571.26
Rate for 2014-2015 **	5.00*	17.46*	16.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11210
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	281,856.61	1,283,023.01	1,283,023.01
2010-2011 Fixed Carry Forward	-20,061.68	-60,199.59	-60,199.59
Total Indirect Costs	301,918.29	1,343,222.60	1,343,222.60
2010-2011 Direct Costs	10,979,369.56	9,978,203.16	9,978,203.16
2012-2013 Rate	2.75*	13.46*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,378,810.53	10,363,793.11	10,363,793.11
Indirect costs based on rate ** multiplied by actual direct costs	312,917.29	1,394,966.55	1,394,966.55
2012-2013 Actual Indirect Costs	259,305.75	1,274,323.17	1,274,323.17
2010-2011 Fixed Carry Forward	-20,061.68	-60,199.59	-60,199.59
Total Indirect Costs	279,367.43	1,334,522.76	1,334,522.76
Over/(Under) Recovery	33,549.86	60,443.79	60,443.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	259,305.75	1,274,323.17	1,274,323.17
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	33,549.86	60,443.79	60,443.79
Total Projected Indirect 2014-2015 (Numerator)	225,755.89	1,213,879.38	1,213,879.38
Direct Costs	11,378,810.53	10,363,793.11	10,363,793.11
Rate for 2014-2015 **	1.98*	11.71*	11.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11240
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	506,698.53	2,267,005.19	2,267,005.19
2010-2011 Fixed Carry Forward	-23,222.51	108,131.89	110,234.63
Total Indirect Costs	529,921.04	2,158,873.30	2,156,770.56
2010-2011 Direct Costs	18,778,438.74	17,018,132.08	17,018,132.08
2012-2013 Rate	2.82*	12.69*	12.67**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,561,603.42	17,720,843.53	17,720,843.53
Indirect costs based on rate ** multiplied by actual direct costs	551,637.22	2,248,775.04	2,245,230.88
2012-2013 Actual Indirect Costs	595,439.56	2,436,199.45	2,436,199.45
2010-2011 Fixed Carry Forward	-23,222.51	108,131.89	110,234.63
Total Indirect Costs	618,662.07	2,328,067.56	2,325,964.82
Over/(Under) Recovery	-67,024.85	-79,292.52	-80,733.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	595,439.56	2,436,199.45	2,436,199.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-67,024.85	-79,292.52	-80,733.94
Total Projected Indirect 2014-2015 (Numerator)	662,464.41	2,515,491.97	2,516,933.39
Direct Costs	19,561,603.42	17,720,843.53	17,720,843.53
Rate for 2014-2015 **	3.39*	14.20*	14.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11250
Form R0418

*** Final ***

Eau Claire Public Schools
6190 WEST MAIN ST
EAU CLAIRE, MI 49111

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	45,217.61	576,617.51	576,617.51
2010-2011 Fixed Carry Forward	54,134.77	169,162.90	169,162.90
Total Indirect Costs	-8,917.16	407,454.61	407,454.61
2010-2011 Direct Costs	7,494,238.36	6,962,838.46	6,962,838.46
2012-2013 Rate	0.00*	5.85*	5.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,564,003.56	7,030,446.06	7,030,446.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	411,281.09	411,281.09
2012-2013 Actual Indirect Costs	229,866.32	763,423.82	763,423.82
2010-2011 Fixed Carry Forward	54,134.77	169,162.90	169,162.90
Total Indirect Costs	175,731.55	594,260.92	594,260.92
Over/(Under) Recovery	0.00	-182,979.83	-182,979.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	229,866.32	763,423.82	763,423.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-182,979.83	-182,979.83
Total Projected Indirect 2014-2015 (Numerator)	229,866.32	946,403.65	946,403.65
Direct Costs	7,564,003.56	7,030,446.06	7,030,446.06
Rate for 2014-2015 **	3.04*	13.46*	13.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11300
Form R0418

*** Final ***

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	528,374.32	3,821,779.72	3,821,779.72
2010-2011 Fixed Carry Forward	142,350.35	342,437.93	342,437.93
Total Indirect Costs	386,023.97	3,479,341.79	3,479,341.79
2010-2011 Direct Costs	35,003,429.08	31,710,023.68	31,710,023.68
2012-2013 Rate	1.10*	10.97*	10.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,730,708.11	31,263,920.54	31,263,920.54
Indirect costs based on rate ** multiplied by actual direct costs	382,037.79	3,429,652.08	3,429,652.08
2012-2013 Actual Indirect Costs	515,843.96	3,982,631.53	3,982,631.53
2010-2011 Fixed Carry Forward	142,350.35	342,437.93	342,437.93
Total Indirect Costs	373,493.61	3,640,193.60	3,640,193.60
Over/(Under) Recovery	8,544.18	-210,541.52	-210,541.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	515,843.96	3,982,631.53	3,982,631.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,544.18	-210,541.52	-210,541.52
Total Projected Indirect 2014-2015 (Numerator)	507,299.78	4,193,173.05	4,193,173.05
Direct Costs	34,730,708.11	31,263,920.54	31,263,920.54
Rate for 2014-2015 **	1.46*	13.41*	13.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11310
Form R0418

*** Final ***

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	853,857.90	1,986,315.04	1,986,315.04
2010-2011 Fixed Carry Forward	-343,125.43	-381,257.26	-370,272.60
Total Indirect Costs	1,196,983.33	2,367,572.30	2,356,587.64
2010-2011 Direct Costs	13,209,641.37	12,077,184.23	12,077,184.23
2012-2013 Rate	9.06*	19.60*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,216,267.35	12,095,453.56	12,095,453.56
Indirect costs based on rate ** multiplied by actual direct costs	1,197,393.82	1,814,318.03	2,359,822.99
2012-2013 Actual Indirect Costs	927,902.58	2,048,716.37	2,048,716.37
2010-2011 Fixed Carry Forward	-343,125.43	-381,257.26	-370,272.60
Total Indirect Costs	1,271,028.01	2,429,973.63	2,418,988.97
Over/(Under) Recovery	-73,634.19	0.00	-59,165.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	927,902.58	2,048,716.37	2,048,716.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-73,634.19	0.00	-59,165.98
Total Projected Indirect 2014-2015 (Numerator)	1,001,536.77	2,048,716.37	2,107,882.35
Direct Costs	13,216,267.35	12,095,453.56	12,095,453.56
Rate for 2014-2015 **	7.58*	16.94*	17.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11320
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	293,951.35	1,366,490.55	1,366,490.55
2010-2011 Fixed Carry Forward	37,298.15	-14,875.52	-15,493.46
Total Indirect Costs	256,653.20	1,381,366.07	1,381,984.01
2010-2011 Direct Costs	10,995,979.70	9,923,440.50	9,923,440.50
2012-2013 Rate	2.33*	13.92*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,043,059.73	10,075,235.34	10,075,235.34
Indirect costs based on rate ** multiplied by actual direct costs	257,303.29	1,402,472.76	1,403,480.28
2012-2013 Actual Indirect Costs	331,889.65	1,299,714.04	1,299,714.04
2010-2011 Fixed Carry Forward	37,298.15	-14,875.52	-15,493.46
Total Indirect Costs	294,591.50	1,314,589.56	1,315,207.50
Over/(Under) Recovery	-37,288.21	87,883.20	88,272.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	331,889.65	1,299,714.04	1,299,714.04
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-37,288.21	87,883.20	88,272.78
Total Projected Indirect 2014-2015 (Numerator)	369,177.86	1,211,830.84	1,211,441.26
Direct Costs	11,043,059.73	10,075,235.34	10,075,235.34
Rate for 2014-2015 **	3.34*	12.03*	12.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11330
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	226,096.46	1,501,348.26	1,501,348.26
2010-2011 Fixed Carry Forward	4,862.54	203,603.76	203,603.76
Total Indirect Costs	221,233.92	1,297,744.50	1,297,744.50
2010-2011 Direct Costs	16,142,744.35	14,867,492.55	14,867,492.55
2012-2013 Rate	1.37*	8.73*	8.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,533,240.31	14,405,831.99	14,405,831.99
Indirect costs based on rate ** multiplied by actual direct costs	212,805.39	1,257,629.13	1,257,629.13
2012-2013 Actual Indirect Costs	229,918.50	1,357,326.82	1,357,326.82
2010-2011 Fixed Carry Forward	4,862.54	203,603.76	203,603.76
Total Indirect Costs	225,055.96	1,153,723.06	1,153,723.06
Over/(Under) Recovery	-12,250.57	103,906.07	103,906.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	229,918.50	1,357,326.82	1,357,326.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,250.57	103,906.07	103,906.07
Total Projected Indirect 2014-2015 (Numerator)	242,169.07	1,253,420.75	1,253,420.75
Direct Costs	15,533,240.31	14,405,831.99	14,405,831.99
Rate for 2014-2015 **	1.56*	8.70*	8.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11340
Form R0418

*** Final ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	211,195.32	1,074,776.06	1,074,776.06
2010-2011 Fixed Carry Forward	70,442.10	34,580.49	35,053.76
Total Indirect Costs	140,753.22	1,040,195.57	1,039,722.30
2010-2011 Direct Costs	8,954,063.05	8,090,482.31	8,090,482.31
2012-2013 Rate	1.57*	12.86*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,392,736.14	8,568,799.72	8,568,799.72
Indirect costs based on rate ** multiplied by actual direct costs	147,465.96	1,101,947.64	1,101,090.76
2012-2013 Actual Indirect Costs	282,069.94	1,106,006.36	1,106,006.36
2010-2011 Fixed Carry Forward	70,442.10	34,580.49	35,053.76
Total Indirect Costs	211,627.84	1,071,425.87	1,070,952.60
Over/(Under) Recovery	-64,161.88	30,521.77	30,138.16

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	282,069.94	1,106,006.36	1,106,006.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-64,161.88	30,521.77	30,138.16
Total Projected Indirect 2014-2015 (Numerator)	346,231.82	1,075,484.59	1,075,868.20
Direct Costs	9,392,736.14	8,568,799.72	8,568,799.72
Rate for 2014-2015 **	3.69*	12.55*	12.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11670
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	43,107.40	43,107.40
2010-2011 Fixed Carry Forward	0.00	-2,057.38	-2,057.38
Total Indirect Costs	0.00	45,164.78	45,164.78
2010-2011 Direct Costs	564,082.38	520,974.98	520,974.98
2012-2013 Rate	0.00*	8.67*	8.67**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	576,062.42	543,570.86	543,570.86
Indirect costs based on rate ** multiplied by actual direct costs	0.00	47,127.59	47,127.59
2012-2013 Actual Indirect Costs	0.00	32,491.56	32,491.56
2010-2011 Fixed Carry Forward	0.00	-2,057.38	-2,057.38
Total Indirect Costs	0.00	34,548.94	34,548.94
Over/(Under) Recovery	0.00	12,578.65	12,578.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	32,491.56	32,491.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	12,578.65	12,578.65
Total Projected Indirect 2014-2015 (Numerator)	0.00	19,912.91	19,912.91
Direct Costs	576,062.42	543,570.86	543,570.86
Rate for 2014-2015 **	0.00*	3.66*	3.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11830
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	43,479.09	43,479.09
2010-2011 Fixed Carry Forward	0.00	24,708.79	24,708.79
Total Indirect Costs	0.00	18,770.30	18,770.30
2010-2011 Direct Costs	606,946.87	563,467.78	563,467.78
2012-2013 Rate	0.00*	3.33*	3.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	648,084.03	583,586.34	583,586.34
Indirect costs based on rate ** multiplied by actual direct costs	0.00	19,433.43	19,433.43
2012-2013 Actual Indirect Costs	0.00	64,497.69	64,497.69
2010-2011 Fixed Carry Forward	0.00	24,708.79	24,708.79
Total Indirect Costs	0.00	39,788.90	39,788.90
Over/(Under) Recovery	0.00	-20,355.47	-20,355.47

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	64,497.69	64,497.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-20,355.47	-20,355.47
Total Projected Indirect 2014-2015 (Numerator)	0.00	84,853.16	84,853.16
Direct Costs	648,084.03	583,586.34	583,586.34
Rate for 2014-2015 **	0.00*	14.54*	14.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11901
Form R0418

*** Final ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	109,244.35	326,632.10	326,632.10
2010-2011 Fixed Carry Forward	1,662.95	24,701.20	24,701.20
Total Indirect Costs	107,581.40	301,930.90	301,930.90
2010-2011 Direct Costs	3,290,997.05	3,073,609.30	3,073,609.30
2012-2013 Rate	3.27*	9.82*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,634,760.94	3,369,864.22	3,369,864.22
Indirect costs based on rate ** multiplied by actual direct costs	118,856.68	330,920.67	330,920.67
2012-2013 Actual Indirect Costs	151,419.71	416,316.43	416,316.43
2010-2011 Fixed Carry Forward	1,662.95	24,701.20	24,701.20
Total Indirect Costs	149,756.76	391,615.23	391,615.23
Over/(Under) Recovery	-30,900.08	-60,694.56	-60,694.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	151,419.71	416,316.43	416,316.43
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,900.08	-60,694.56	-60,694.56
Total Projected Indirect 2014-2015 (Numerator)	182,319.79	477,010.99	477,010.99
Direct Costs	3,634,760.94	3,369,864.22	3,369,864.22
Rate for 2014-2015 **	5.02*	14.16*	14.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11903
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	12,665.86	301,733.47	301,733.47
2010-2011 Fixed Carry Forward	6,894.52	26,327.23	25,525.32
Total Indirect Costs	5,771.34	275,406.24	276,208.15
2010-2011 Direct Costs	3,622,292.10	3,333,224.49	3,333,224.49
2012-2013 Rate	0.16*	8.26*	8.29**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,570,249.59	3,152,906.31	3,152,906.31
Indirect costs based on rate ** multiplied by actual direct costs	5,712.40	260,430.06	261,375.93
2012-2013 Actual Indirect Costs	8,438.65	425,781.93	425,781.93
2010-2011 Fixed Carry Forward	6,894.52	26,327.23	25,525.32
Total Indirect Costs	1,544.13	399,454.70	400,256.61
Over/(Under) Recovery	4,168.27	-139,024.64	-138,880.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	8,438.65	425,781.93	425,781.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,168.27	-139,024.64	-138,880.68
Total Projected Indirect 2014-2015 (Numerator)	4,270.38	564,806.57	564,662.61
Direct Costs	3,570,249.59	3,152,906.31	3,152,906.31
Rate for 2014-2015 **	0.12*	17.91*	17.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11904
Form R0418

*** Final ***

Mildred C. Wells Preparatory Academy
281 SOUTH FAIR AVE
BENTON HARBOR, MI 49022

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	111,818.51	415,395.79	415,395.79
2010-2011 Fixed Carry Forward	10,183.53	0.00	0.00
Total Indirect Costs	101,634.98	415,395.79	415,395.79
2010-2011 Direct Costs	1,659,876.02	1,356,298.74	1,356,298.74
2012-2013 Rate	6.12*	30.63*	30.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,460,332.39	1,215,948.45	1,215,948.45
Indirect costs based on rate ** multiplied by actual direct costs	89,372.34	182,392.27	303,987.11
2012-2013 Actual Indirect Costs	71,890.03	316,273.97	316,273.97
2010-2011 Fixed Carry Forward	10,183.53	0.00	0.00
Total Indirect Costs	61,706.50	316,273.97	316,273.97
Over/(Under) Recovery	27,665.84	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	71,890.03	316,273.97	316,273.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	27,665.84	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	44,224.19	316,273.97	316,273.97
Direct Costs	1,460,332.39	1,215,948.45	1,215,948.45
Rate for 2014-2015 **	3.03*	26.01*	26.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 11905
Form R0418

*** Final ***

Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	130,397.21	499,422.70	499,422.70
2010-2011 Fixed Carry Forward	29,338.89	0.00	0.00
Total Indirect Costs	101,058.32	499,422.70	499,422.70
2010-2011 Direct Costs	2,063,773.95	1,694,748.46	1,694,748.46
2012-2013 Rate	4.90*	29.47*	29.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,153,326.47	1,758,702.27	1,758,702.27
Indirect costs based on rate ** multiplied by actual direct costs	105,513.00	263,805.34	439,675.57
2012-2013 Actual Indirect Costs	103,995.04	498,619.24	498,619.24
2010-2011 Fixed Carry Forward	29,338.89	0.00	0.00
Total Indirect Costs	74,656.15	498,619.24	498,619.24
Over/(Under) Recovery	30,856.85	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	103,995.04	498,619.24	498,619.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	30,856.85	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	73,138.19	498,619.24	498,619.24
Direct Costs	2,153,326.47	1,758,702.27	1,758,702.27
Rate for 2014-2015 **	3.40*	28.35*	28.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 12000
Form R0418

*** Final ***

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	987,046.66	2,212,572.17	2,212,572.17
2010-2011 Fixed Carry Forward	37,076.70	174,911.77	171,568.57
Total Indirect Costs	949,969.96	2,037,660.40	2,041,003.60
2010-2011 Direct Costs	17,433,834.69	16,208,309.18	16,208,309.18
2012-2013 Rate	5.45*	12.57*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,392,913.37	16,142,065.21	16,142,065.21
Indirect costs based on rate ** multiplied by actual direct costs	947,913.78	2,029,057.60	2,032,286.01
2012-2013 Actual Indirect Costs	1,017,726.71	2,268,574.87	2,268,574.87
2010-2011 Fixed Carry Forward	37,076.70	174,911.77	171,568.57
Total Indirect Costs	980,650.01	2,093,663.10	2,097,006.30
Over/(Under) Recovery	-32,736.23	-64,605.50	-64,720.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,017,726.71	2,268,574.87	2,268,574.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-32,736.23	-64,605.50	-64,720.29
Total Projected Indirect 2014-2015 (Numerator)	1,050,462.94	2,333,180.37	2,333,295.16
Direct Costs	17,392,913.37	16,142,065.21	16,142,065.21
Rate for 2014-2015 **	6.04*	14.45*	14.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 12010
Form R0418

*** Final ***

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	780,705.94	2,648,449.66	2,648,449.66
2010-2011 Fixed Carry Forward	64,458.37	214,166.76	214,704.51
Total Indirect Costs	716,247.57	2,434,282.90	2,433,745.15
2010-2011 Direct Costs	22,608,781.93	20,741,038.21	20,741,038.21
2012-2013 Rate	3.17*	11.74*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,906,470.58	21,942,690.90	21,942,690.90
Indirect costs based on rate ** multiplied by actual direct costs	757,835.12	2,576,071.91	2,573,877.64
2012-2013 Actual Indirect Costs	709,559.18	2,673,338.86	2,673,338.86
2010-2011 Fixed Carry Forward	64,458.37	214,166.76	214,704.51
Total Indirect Costs	645,100.81	2,459,172.10	2,458,634.35
Over/(Under) Recovery	112,734.31	116,899.81	115,243.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	709,559.18	2,673,338.86	2,673,338.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	112,734.31	116,899.81	115,243.29
Total Projected Indirect 2014-2015 (Numerator)	596,824.87	2,556,439.05	2,558,095.57
Direct Costs	23,906,470.58	21,942,690.90	21,942,690.90
Rate for 2014-2015 **	2.50*	11.65*	11.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 12020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	395,821.31	1,281,281.39	1,281,281.39
2010-2011 Fixed Carry Forward	44,154.82	0.00	141,890.28
Total Indirect Costs	351,666.49	1,281,281.39	1,139,391.11
2010-2011 Direct Costs	9,237,343.40	8,351,883.32	8,351,883.32
2012-2013 Rate	3.81*	15.34*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,300,820.48	8,374,203.25	8,374,203.25
Indirect costs based on rate ** multiplied by actual direct costs	354,361.26	1,256,130.49	1,142,241.32
2012-2013 Actual Indirect Costs	352,529.52	1,279,146.75	1,279,146.75
2010-2011 Fixed Carry Forward	44,154.82	0.00	141,890.28
Total Indirect Costs	308,374.70	1,279,146.75	1,137,256.47
Over/(Under) Recovery	45,986.56	0.00	4,984.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	352,529.52	1,279,146.75	1,279,146.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	45,986.56	0.00	4,984.85
Total Projected Indirect 2014-2015 (Numerator)	306,542.96	1,279,146.75	1,274,161.90
Direct Costs	9,300,820.48	8,374,203.25	8,374,203.25
Rate for 2014-2015 **	3.30*	15.27*	15.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 12040
Form R0418

*** Final ***

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	346,604.12	1,181,502.64	1,181,502.64
2010-2011 Fixed Carry Forward	-70,929.10	-23,216.10	-23,216.10
Total Indirect Costs	417,533.22	1,204,718.74	1,204,718.74
2010-2011 Direct Costs	10,045,159.97	9,210,261.45	9,210,261.45
2012-2013 Rate	4.16*	13.08*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,937,437.76	8,892,717.39	8,892,717.39
Indirect costs based on rate ** multiplied by actual direct costs	413,397.41	1,163,167.43	1,163,167.43
2012-2013 Actual Indirect Costs	359,623.82	1,404,344.19	1,404,344.19
2010-2011 Fixed Carry Forward	-70,929.10	-23,216.10	-23,216.10
Total Indirect Costs	430,552.92	1,427,560.29	1,427,560.29
Over/(Under) Recovery	-17,155.51	-264,392.86	-264,392.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	359,623.82	1,404,344.19	1,404,344.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,155.51	-264,392.86	-264,392.86
Total Projected Indirect 2014-2015 (Numerator)	376,779.33	1,668,737.05	1,668,737.05
Direct Costs	9,937,437.76	8,892,717.39	8,892,717.39
Rate for 2014-2015 **	3.79*	18.77*	18.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 12901
Form R0418

*** Final ***

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,141.00	121,795.00	121,795.00
2010-2011 Fixed Carry Forward	58,790.89	51,975.06	51,978.26
Total Indirect Costs	-57,649.89	69,819.94	69,816.74
2010-2011 Direct Costs	1,647,689.00	1,527,035.00	1,527,035.00
2012-2013 Rate	0.00*	4.57*	4.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,951,344.00	1,788,405.00	1,788,405.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	81,730.11	81,730.11
2012-2013 Actual Indirect Costs	51,076.00	214,015.00	214,015.00
2010-2011 Fixed Carry Forward	58,790.89	51,975.06	51,978.26
Total Indirect Costs	-7,714.89	162,039.94	162,036.74
Over/(Under) Recovery	0.00	-80,309.83	-80,306.63

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	51,076.00	214,015.00	214,015.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-80,309.83	-80,306.63
Total Projected Indirect 2014-2015 (Numerator)	51,076.00	294,324.83	294,321.63
Direct Costs	1,951,344.00	1,788,405.00	1,788,405.00
Rate for 2014-2015 **	2.62*	16.46*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13000
Form R0418

*** Final ***

Calhoun ISD
17111 G DR N
MARSHALL, MI 49068

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,219,010.39	5,791,700.01	5,791,700.01
2010-2011 Fixed Carry Forward	0.00	0.00	994,484.22
Total Indirect Costs	4,219,010.39	5,791,700.01	4,797,215.79
2010-2011 Direct Costs	37,482,538.32	35,909,848.70	35,909,848.70
2012-2013 Rate	11.26*	16.13*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,950,962.62	34,513,216.01	34,513,216.01
Indirect costs based on rate ** multiplied by actual direct costs	4,048,078.39	5,176,982.40	4,610,965.66
2012-2013 Actual Indirect Costs	4,225,488.64	5,663,235.25	5,663,235.25
2010-2011 Fixed Carry Forward	0.00	0.00	994,484.22
Total Indirect Costs	4,225,488.64	5,663,235.25	4,668,751.03
Over/(Under) Recovery	-177,410.25	0.00	-57,785.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,225,488.64	5,663,235.25	5,663,235.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-177,410.25	0.00	-57,785.37
Total Projected Indirect 2014-2015 (Numerator)	4,402,898.89	5,663,235.25	5,721,020.62
Direct Costs	35,950,962.62	34,513,216.01	34,513,216.01
Rate for 2014-2015 **	12.25*	16.41*	16.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13010
Form R0418

*** Final ***

Albion Public Schools
225 Watson St
ALBION, MI 49224

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	325,314.76	1,559,385.61	1,559,385.61
2010-2011 Fixed Carry Forward	-46,172.31	0.00	16,847.28
Total Indirect Costs	371,487.07	1,559,385.61	1,542,538.33
2010-2011 Direct Costs	10,170,645.71	8,936,574.86	8,936,574.86
2012-2013 Rate	3.65*	17.45*	17.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,365,480.78	8,270,018.27	8,270,018.27
Indirect costs based on rate ** multiplied by actual direct costs	341,840.05	1,240,502.74	1,427,405.15
2012-2013 Actual Indirect Costs	359,601.31	1,455,063.82	1,455,063.82
2010-2011 Fixed Carry Forward	-46,172.31	0.00	16,847.28
Total Indirect Costs	405,773.62	1,455,063.82	1,438,216.54
Over/(Under) Recovery	-63,933.57	0.00	-10,811.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	359,601.31	1,455,063.82	1,455,063.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-63,933.57	0.00	-10,811.39
Total Projected Indirect 2014-2015 (Numerator)	423,534.88	1,455,063.82	1,465,875.21
Direct Costs	9,365,480.78	8,270,018.27	8,270,018.27
Rate for 2014-2015 **	4.52*	17.59*	17.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,620,213.98	9,982,662.99	9,982,662.99
2010-2011 Fixed Carry Forward	-512,028.19	0.00	-485,997.71
Total Indirect Costs	3,132,242.17	9,982,662.99	10,468,660.70
2010-2011 Direct Costs	58,766,921.54	51,404,472.53	51,404,472.53
2012-2013 Rate	5.33*	19.42*	20.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	56,082,612.05	49,699,999.53	49,699,999.53
Indirect costs based on rate ** multiplied by actual direct costs	2,989,203.22	7,454,999.93	10,123,889.90
2012-2013 Actual Indirect Costs	2,476,604.87	8,859,217.39	8,859,217.39
2010-2011 Fixed Carry Forward	-512,028.19	0.00	-485,997.71
Total Indirect Costs	2,988,633.06	8,859,217.39	9,345,215.10
Over/(Under) Recovery	570.16	0.00	778,674.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,476,604.87	8,859,217.39	8,859,217.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	570.16	0.00	778,674.80
Total Projected Indirect 2014-2015 (Numerator)	2,476,034.71	8,859,217.39	8,080,542.59
Direct Costs	56,082,612.05	49,699,999.53	49,699,999.53
Rate for 2014-2015 **	4.41*	17.83*	16.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	206,060.42	710,398.66	710,398.66
2010-2011 Fixed Carry Forward	4,001.34	0.00	229,251.49
Total Indirect Costs	202,059.08	710,398.66	481,147.17
2010-2011 Direct Costs	5,399,648.39	4,895,310.15	4,895,310.15
2012-2013 Rate	3.74*	14.51*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,707,273.63	4,265,638.25	4,265,638.25
Indirect costs based on rate ** multiplied by actual direct costs	176,052.03	618,944.11	419,312.24
2012-2013 Actual Indirect Costs	162,638.02	604,273.40	604,273.40
2010-2011 Fixed Carry Forward	4,001.34	0.00	229,251.49
Total Indirect Costs	158,636.68	604,273.40	375,021.91
Over/(Under) Recovery	17,415.35	14,670.71	44,290.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	162,638.02	604,273.40	604,273.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	17,415.35	14,670.71	44,290.33
Total Projected Indirect 2014-2015 (Numerator)	145,222.67	589,602.69	559,983.07
Direct Costs	4,707,273.63	4,265,638.25	4,265,638.25
Rate for 2014-2015 **	3.09*	13.82*	13.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	662,121.96	2,940,035.48	2,940,035.48
2010-2011 Fixed Carry Forward	75,313.70	0.00	644,157.58
Total Indirect Costs	586,808.26	2,940,035.48	2,295,877.90
2010-2011 Direct Costs	21,836,328.62	19,558,415.10	19,558,415.10
2012-2013 Rate	2.69*	15.03*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,822,767.48	20,713,615.54	20,713,615.54
Indirect costs based on rate ** multiplied by actual direct costs	613,932.45	3,107,042.33	2,431,778.46
2012-2013 Actual Indirect Costs	688,357.64	2,797,509.58	2,797,509.58
2010-2011 Fixed Carry Forward	75,313.70	0.00	644,157.58
Total Indirect Costs	613,043.94	2,797,509.58	2,153,352.00
Over/(Under) Recovery	888.51	0.00	278,426.46

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	688,357.64	2,797,509.58	2,797,509.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	888.51	0.00	278,426.46
Total Projected Indirect 2014-2015 (Numerator)	687,469.13	2,797,509.58	2,519,083.12
Direct Costs	22,822,767.48	20,713,615.54	20,713,615.54
Rate for 2014-2015 **	3.01*	13.51*	12.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13080
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	399,435.45	1,198,161.03	1,198,161.03
2010-2011 Fixed Carry Forward	-58,843.69	0.00	213,298.65
Total Indirect Costs	458,279.14	1,198,161.03	984,862.38
2010-2011 Direct Costs	8,866,343.70	8,067,618.12	8,067,618.12
2012-2013 Rate	5.17*	14.85*	12.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,956,090.90	8,130,130.56	8,130,130.56
Indirect costs based on rate ** multiplied by actual direct costs	463,029.90	1,207,324.39	992,688.94
2012-2013 Actual Indirect Costs	435,375.35	1,350,455.11	1,350,455.11
2010-2011 Fixed Carry Forward	-58,843.69	0.00	213,298.65
Total Indirect Costs	494,219.04	1,350,455.11	1,137,156.46
Over/(Under) Recovery	-31,189.14	-143,130.72	-144,467.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	435,375.35	1,350,455.11	1,350,455.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-31,189.14	-143,130.72	-144,467.52
Total Projected Indirect 2014-2015 (Numerator)	466,564.49	1,493,585.83	1,494,922.63
Direct Costs	8,956,090.90	8,130,130.56	8,130,130.56
Rate for 2014-2015 **	5.21*	18.37*	18.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13090
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,587,326.94	5,250,725.01	5,250,725.01
2010-2011 Fixed Carry Forward	-1,562.86	0.00	315,785.27
Total Indirect Costs	1,588,889.80	5,250,725.01	4,934,939.74
2010-2011 Direct Costs	32,569,822.72	28,906,424.65	28,906,424.65
2012-2013 Rate	4.88*	18.16*	17.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,777,406.57	30,529,093.74	30,529,093.74
Indirect costs based on rate ** multiplied by actual direct costs	1,648,337.44	4,579,364.06	5,211,316.30
2012-2013 Actual Indirect Costs	1,166,902.16	4,415,214.99	4,415,214.99
2010-2011 Fixed Carry Forward	-1,562.86	0.00	315,785.27
Total Indirect Costs	1,168,465.02	4,415,214.99	4,099,429.72
Over/(Under) Recovery	479,872.42	0.00	1,111,886.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,166,902.16	4,415,214.99	4,415,214.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	479,872.42	0.00	1,111,886.58
Total Projected Indirect 2014-2015 (Numerator)	687,029.74	4,415,214.99	3,303,328.41
Direct Costs	33,777,406.57	30,529,093.74	30,529,093.74
Rate for 2014-2015 **	2.03*	14.46*	10.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13095
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	68,234.58	199,389.54	199,389.54
2010-2011 Fixed Carry Forward	-25,750.43	20,329.44	20,329.44
Total Indirect Costs	93,985.01	179,060.10	179,060.10
2010-2011 Direct Costs	2,904,553.30	2,773,398.34	2,773,398.34
2012-2013 Rate	3.24*	6.46*	6.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,721,467.21	2,590,232.66	2,590,232.66
Indirect costs based on rate ** multiplied by actual direct costs	88,175.54	167,329.03	167,329.03
2012-2013 Actual Indirect Costs	80,221.07	211,455.62	211,455.62
2010-2011 Fixed Carry Forward	-25,750.43	20,329.44	20,329.44
Total Indirect Costs	105,971.50	191,126.18	191,126.18
Over/(Under) Recovery	-17,795.96	-23,797.15	-23,797.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	80,221.07	211,455.62	211,455.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,795.96	-23,797.15	-23,797.15
Total Projected Indirect 2014-2015 (Numerator)	98,017.03	235,252.77	235,252.77
Direct Costs	2,721,467.21	2,590,232.66	2,590,232.66
Rate for 2014-2015 **	3.60*	9.08*	9.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13110
Form R0418

*** Final ***

Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	719,063.67	2,742,970.27	2,742,970.27
2010-2011 Fixed Carry Forward	12,304.43	0.00	387,167.81
Total Indirect Costs	706,759.24	2,742,970.27	2,355,802.46
2010-2011 Direct Costs	19,394,393.66	17,370,487.06	17,370,487.06
2012-2013 Rate	3.64*	15.79*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,575,481.39	17,668,478.19	17,668,478.19
Indirect costs based on rate ** multiplied by actual direct costs	712,547.52	2,650,271.73	2,395,845.64
2012-2013 Actual Indirect Costs	813,591.49	2,720,594.69	2,720,594.69
2010-2011 Fixed Carry Forward	12,304.43	0.00	387,167.81
Total Indirect Costs	801,287.06	2,720,594.69	2,333,426.88
Over/(Under) Recovery	-88,739.54	0.00	62,418.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	813,591.49	2,720,594.69	2,720,594.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-88,739.54	0.00	62,418.76
Total Projected Indirect 2014-2015 (Numerator)	902,331.03	2,720,594.69	2,658,175.93
Direct Costs	19,575,481.39	17,668,478.19	17,668,478.19
Rate for 2014-2015 **	4.61*	15.40*	15.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13120
Form R0418

*** Final ***

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	460,709.00	1,963,254.57	1,963,254.57
2010-2011 Fixed Carry Forward	30,796.94	-24,031.64	-24,031.64
Total Indirect Costs	429,912.06	1,987,286.21	1,987,286.21
2010-2011 Direct Costs	14,979,732.53	13,477,186.96	13,477,186.96
2012-2013 Rate	2.87*	14.75*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,523,106.45	14,980,000.53	14,980,000.53
Indirect costs based on rate ** multiplied by actual direct costs	474,213.16	2,209,550.08	2,209,550.08
2012-2013 Actual Indirect Costs	495,040.03	2,038,145.95	2,038,145.95
2010-2011 Fixed Carry Forward	30,796.94	-24,031.64	-24,031.64
Total Indirect Costs	464,243.09	2,062,177.59	2,062,177.59
Over/(Under) Recovery	9,970.07	147,372.49	147,372.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	495,040.03	2,038,145.95	2,038,145.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	9,970.07	147,372.49	147,372.49
Total Projected Indirect 2014-2015 (Numerator)	485,069.96	1,890,773.46	1,890,773.46
Direct Costs	16,523,106.45	14,980,000.53	14,980,000.53
Rate for 2014-2015 **	2.94*	12.62*	12.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13130
Form R0418

*** Final ***

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	172,062.90	406,011.65	406,011.65
2010-2011 Fixed Carry Forward	-88,805.97	-101,256.86	-101,108.56
Total Indirect Costs	260,868.87	507,268.51	507,120.21
2010-2011 Direct Costs	2,456,088.72	2,222,139.97	2,222,139.97
2012-2013 Rate	10.62*	22.83*	22.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,408,009.25	2,187,863.00	2,187,863.00
Indirect costs based on rate ** multiplied by actual direct costs	255,730.58	328,179.45	499,270.34
2012-2013 Actual Indirect Costs	142,997.67	363,143.92	363,143.92
2010-2011 Fixed Carry Forward	-88,805.97	-101,256.86	-101,108.56
Total Indirect Costs	231,803.64	464,400.78	464,252.48
Over/(Under) Recovery	23,926.94	0.00	35,017.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	142,997.67	363,143.92	363,143.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	23,926.94	0.00	35,017.86
Total Projected Indirect 2014-2015 (Numerator)	119,070.73	363,143.92	328,126.06
Direct Costs	2,408,009.25	2,187,863.00	2,187,863.00
Rate for 2014-2015 **	4.94*	16.60*	15.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13135
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	446,717.67	1,685,380.41	1,685,380.41
2010-2011 Fixed Carry Forward	-6,926.25	0.00	14,613.22
Total Indirect Costs	453,643.92	1,685,380.41	1,670,767.19
2010-2011 Direct Costs	9,455,768.50	8,217,105.76	8,217,105.76
2012-2013 Rate	4.80*	20.51*	20.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,860,652.82	8,640,100.16	8,640,100.16
Indirect costs based on rate ** multiplied by actual direct costs	473,311.34	1,296,015.02	1,756,532.36
2012-2013 Actual Indirect Costs	472,957.18	1,693,509.84	1,693,509.84
2010-2011 Fixed Carry Forward	-6,926.25	0.00	14,613.22
Total Indirect Costs	479,883.43	1,693,509.84	1,678,896.62
Over/(Under) Recovery	-6,572.09	0.00	77,635.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	472,957.18	1,693,509.84	1,693,509.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,572.09	0.00	77,635.74
Total Projected Indirect 2014-2015 (Numerator)	479,529.27	1,693,509.84	1,615,874.10
Direct Costs	9,860,652.82	8,640,100.16	8,640,100.16
Rate for 2014-2015 **	4.86*	19.60*	18.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13901
Form R0418

*** Final ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	280,196.83	641,520.03	641,520.03
2010-2011 Fixed Carry Forward	-188,692.04	0.00	0.00
Total Indirect Costs	468,888.87	641,520.03	641,520.03
2010-2011 Direct Costs	1,625,307.12	1,263,983.92	1,263,983.92
2012-2013 Rate	28.85*	50.75*	50.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,711,371.62	1,352,696.98	1,352,696.98
Indirect costs based on rate ** multiplied by actual direct costs	256,705.74	202,904.55	338,174.25
2012-2013 Actual Indirect Costs	197,764.52	556,439.16	556,439.16
2010-2011 Fixed Carry Forward	-188,692.04	0.00	0.00
Total Indirect Costs	386,456.56	556,439.16	556,439.16
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	197,764.52	556,439.16	556,439.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	197,764.52	556,439.16	556,439.16
Direct Costs	1,711,371.62	1,352,696.98	1,352,696.98
Rate for 2014-2015 **	11.56*	41.14*	41.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13902
Form R0418

*** Final ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	454,756.00	1,484,986.00	1,484,986.00
2010-2011 Fixed Carry Forward	-85,313.85	0.00	0.00
Total Indirect Costs	540,069.85	1,484,986.00	1,484,986.00
2010-2011 Direct Costs	5,108,989.00	4,078,759.00	4,078,759.00
2012-2013 Rate	10.57*	36.41*	36.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,110,638.00	4,149,258.00	4,149,258.00
Indirect costs based on rate ** multiplied by actual direct costs	540,194.44	622,388.70	1,037,314.50
2012-2013 Actual Indirect Costs	560,296.00	1,521,676.00	1,521,676.00
2010-2011 Fixed Carry Forward	-85,313.85	0.00	0.00
Total Indirect Costs	645,609.85	1,521,676.00	1,521,676.00
Over/(Under) Recovery	-105,415.41	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	560,296.00	1,521,676.00	1,521,676.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-105,415.41	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	665,711.41	1,521,676.00	1,521,676.00
Direct Costs	5,110,638.00	4,149,258.00	4,149,258.00
Rate for 2014-2015 **	13.03*	36.67*	36.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13903
Form R0418

*** Final ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	50,900.00	182,386.00	182,386.00
2010-2011 Fixed Carry Forward	18,277.22	0.00	63,038.37
Total Indirect Costs	32,622.78	182,386.00	119,347.63
2010-2011 Direct Costs	1,330,239.00	1,198,753.00	1,198,753.00
2012-2013 Rate	2.45*	15.21*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,426,061.00	1,284,692.00	1,284,692.00
Indirect costs based on rate ** multiplied by actual direct costs	34,938.49	192,703.80	127,955.32
2012-2013 Actual Indirect Costs	49,369.00	190,738.00	190,738.00
2010-2011 Fixed Carry Forward	18,277.22	0.00	63,038.37
Total Indirect Costs	31,091.78	190,738.00	127,699.63
Over/(Under) Recovery	3,846.71	0.00	255.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	49,369.00	190,738.00	190,738.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,846.71	0.00	255.69
Total Projected Indirect 2014-2015 (Numerator)	45,522.29	190,738.00	190,482.31
Direct Costs	1,426,061.00	1,284,692.00	1,284,692.00
Rate for 2014-2015 **	3.19*	14.85*	14.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 13904
Form R0418

*** Final ***

Battle Creek Area Learning Center
15 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	-64,298.80
Total Indirect Costs	0.00	0.00	64,298.80
2010-2011 Direct Costs	0.00	0.00	0.00
2012-2013 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	-64,298.80
Total Indirect Costs	0.00	0.00	64,298.80
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 14000
Form R0418

*** Final ***

Lewis Cass ISD
61682 DAILEY RD
CASSOPOLIS, MI 49031

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	418,863.65	880,695.61	880,695.61
2010-2011 Fixed Carry Forward	180,244.22	524,953.37	563,523.51
Total Indirect Costs	238,619.43	355,742.24	317,172.10
2010-2011 Direct Costs	10,236,859.61	9,775,027.65	9,775,027.65
2012-2013 Rate	2.33*	3.64*	3.24**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,113,500.51	9,664,042.50	9,664,042.50
Indirect costs based on rate ** multiplied by actual direct costs	235,644.56	351,771.15	313,114.98
2012-2013 Actual Indirect Costs	927,233.08	1,376,691.09	1,376,691.09
2010-2011 Fixed Carry Forward	180,244.22	524,953.37	563,523.51
Total Indirect Costs	746,988.86	851,737.72	813,167.58
Over/(Under) Recovery	-511,344.30	-499,966.57	-500,052.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	927,233.08	1,376,691.09	1,376,691.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-511,344.30	-499,966.57	-500,052.60
Total Projected Indirect 2014-2015 (Numerator)	1,438,577.38	1,876,657.66	1,876,743.69
Direct Costs	10,113,500.51	9,664,042.50	9,664,042.50
Rate for 2014-2015 **	14.22*	19.42*	19.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 14010
Form R0418

*** Final ***

Cassopolis Public Schools
725 CENTER ST
CASSOPOLIS, MI 49031

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	500,089.75	1,612,939.19	1,612,939.19
2010-2011 Fixed Carry Forward	-44,117.58	0.00	61,628.26
Total Indirect Costs	544,207.33	1,612,939.19	1,551,310.93
2010-2011 Direct Costs	9,622,418.89	8,509,569.45	8,509,569.45
2012-2013 Rate	5.66*	18.95*	18.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,223,152.70	8,174,430.81	8,174,430.81
Indirect costs based on rate ** multiplied by actual direct costs	522,030.44	1,226,164.62	1,490,198.74
2012-2013 Actual Indirect Costs	420,797.68	1,469,519.57	1,469,519.57
2010-2011 Fixed Carry Forward	-44,117.58	0.00	61,628.26
Total Indirect Costs	464,915.26	1,469,519.57	1,407,891.31
Over/(Under) Recovery	57,115.18	0.00	82,307.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	420,797.68	1,469,519.57	1,469,519.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	57,115.18	0.00	82,307.43
Total Projected Indirect 2014-2015 (Numerator)	363,682.50	1,469,519.57	1,387,212.14
Direct Costs	9,223,152.70	8,174,430.81	8,174,430.81
Rate for 2014-2015 **	3.94*	17.98*	16.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 14020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,073,002.81	2,734,941.03	2,734,941.03
2010-2011 Fixed Carry Forward	-232,273.85	0.00	167,933.05
Total Indirect Costs	1,305,276.66	2,734,941.03	2,567,007.98
2010-2011 Direct Costs	19,066,239.47	17,404,301.25	17,404,301.25
2012-2013 Rate	6.85*	15.71*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,538,204.82	18,810,606.58	18,810,606.58
Indirect costs based on rate ** multiplied by actual direct costs	1,406,867.03	2,821,590.99	2,774,564.47
2012-2013 Actual Indirect Costs	948,923.82	2,676,522.06	2,676,522.06
2010-2011 Fixed Carry Forward	-232,273.85	0.00	167,933.05
Total Indirect Costs	1,181,197.67	2,676,522.06	2,508,589.01
Over/(Under) Recovery	225,669.36	0.00	265,975.46

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	948,923.82	2,676,522.06	2,676,522.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	225,669.36	0.00	265,975.46
Total Projected Indirect 2014-2015 (Numerator)	723,254.46	2,676,522.06	2,410,546.60
Direct Costs	20,538,204.82	18,810,606.58	18,810,606.58
Rate for 2014-2015 **	3.52*	14.23*	12.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 14030
Form R0418

*** Final ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	418,433.00	2,479,108.96	2,479,108.96
2010-2011 Fixed Carry Forward	-3,416.13	0.00	495,122.84
Total Indirect Costs	421,849.13	2,479,108.96	1,983,986.12
2010-2011 Direct Costs	19,835,788.86	17,775,112.90	17,775,112.90
2012-2013 Rate	2.13*	13.95*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,527,545.96	18,598,883.69	18,598,883.69
Indirect costs based on rate ** multiplied by actual direct costs	437,236.73	2,594,544.27	2,075,635.42
2012-2013 Actual Indirect Costs	472,241.71	2,400,903.98	2,400,903.98
2010-2011 Fixed Carry Forward	-3,416.13	0.00	495,122.84
Total Indirect Costs	475,657.84	2,400,903.98	1,905,781.14
Over/(Under) Recovery	-38,421.11	193,640.29	169,854.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	472,241.71	2,400,903.98	2,400,903.98
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-38,421.11	193,640.29	169,854.28
Total Projected Indirect 2014-2015 (Numerator)	510,662.82	2,207,263.69	2,231,049.70
Direct Costs	20,527,545.96	18,598,883.69	18,598,883.69
Rate for 2014-2015 **	2.49*	11.87*	12.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 14050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	160,198.51	839,076.15	839,076.15
2010-2011 Fixed Carry Forward	0.00	-66,382.20	-43,132.02
Total Indirect Costs	160,198.51	905,458.35	882,208.17
2010-2011 Direct Costs	7,188,514.99	6,509,637.35	6,509,637.35
2012-2013 Rate	2.23*	13.91*	13.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,402,855.57	5,777,599.14	5,777,599.14
Indirect costs based on rate ** multiplied by actual direct costs	142,783.68	803,664.04	782,864.68
2012-2013 Actual Indirect Costs	128,172.05	753,428.48	753,428.48
2010-2011 Fixed Carry Forward	0.00	-66,382.20	-43,132.02
Total Indirect Costs	128,172.05	819,810.68	796,560.50
Over/(Under) Recovery	14,611.63	-16,146.64	-13,695.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	128,172.05	753,428.48	753,428.48
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	14,611.63	-16,146.64	-13,695.82
Total Projected Indirect 2014-2015 (Numerator)	113,560.42	769,575.12	767,124.30
Direct Costs	6,402,855.57	5,777,599.14	5,777,599.14
Rate for 2014-2015 **	1.77*	13.32*	13.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15000
Form R0418

*** Final ***

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,028,523.61	2,596,326.23	2,596,326.23
2010-2011 Fixed Carry Forward	-153,169.28	0.00	-136,437.47
Total Indirect Costs	2,181,692.89	2,596,326.23	2,732,763.70
2010-2011 Direct Costs	16,520,787.40	15,952,984.78	15,952,984.78
2012-2013 Rate	13.21*	16.27*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,837,846.42	17,151,834.11	17,151,834.11
Indirect costs based on rate ** multiplied by actual direct costs	2,356,379.51	2,572,775.12	2,938,109.18
2012-2013 Actual Indirect Costs	2,535,916.34	3,221,928.65	3,221,928.65
2010-2011 Fixed Carry Forward	-153,169.28	0.00	-136,437.47
Total Indirect Costs	2,689,085.62	3,221,928.65	3,358,366.12
Over/(Under) Recovery	-332,706.11	0.00	-420,256.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,535,916.34	3,221,928.65	3,221,928.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-332,706.11	0.00	-420,256.94
Total Projected Indirect 2014-2015 (Numerator)	2,868,622.45	3,221,928.65	3,642,185.59
Direct Costs	17,837,846.42	17,151,834.11	17,151,834.11
Rate for 2014-2015 **	16.08*	18.78*	21.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	27,649.34	259,217.18	259,217.18
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,649.34	259,217.18	259,217.18
2010-2011 Direct Costs	1,881,711.89	1,650,144.05	1,650,144.05
2012-2013 Rate	1.47*	15.71*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,855,505.89	1,639,637.10	1,639,637.10
Indirect costs based on rate ** multiplied by actual direct costs	27,275.94	245,945.57	257,586.99
2012-2013 Actual Indirect Costs	28,662.38	244,531.17	244,531.17
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	28,662.38	244,531.17	244,531.17
Over/(Under) Recovery	-1,386.44	0.00	13,055.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	28,662.38	244,531.17	244,531.17
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,386.44	0.00	13,055.82
Total Projected Indirect 2014-2015 (Numerator)	30,048.82	244,531.17	231,475.35
Direct Costs	1,855,505.89	1,639,637.10	1,639,637.10
Rate for 2014-2015 **	1.62*	14.91*	14.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	182,234.44	1,472,630.80	1,472,630.80
2010-2011 Fixed Carry Forward	551,337.98	0.00	681,343.60
Total Indirect Costs	-369,103.54	1,472,630.80	791,287.20
2010-2011 Direct Costs	12,740,367.74	11,449,971.38	11,449,971.38
2012-2013 Rate	0.00*	12.86*	6.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,511,281.57	11,224,878.61	11,224,878.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,443,519.39	775,639.11
2012-2013 Actual Indirect Costs	165,343.50	1,451,746.46	1,451,746.46
2010-2011 Fixed Carry Forward	551,337.98	0.00	681,343.60
Total Indirect Costs	-385,994.48	1,451,746.46	770,402.86
Over/(Under) Recovery	0.00	-8,227.07	5,236.25

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	165,343.50	1,451,746.46	1,451,746.46
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-8,227.07	5,236.25
Total Projected Indirect 2014-2015 (Numerator)	165,343.50	1,459,973.53	1,446,510.21
Direct Costs	12,511,281.57	11,224,878.61	11,224,878.61
Rate for 2014-2015 **	1.32*	13.01*	12.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	55,186.84	278,851.30	278,851.30
2010-2011 Fixed Carry Forward	-2,142.77	11,341.95	10,955.26
Total Indirect Costs	57,329.61	267,509.35	267,896.04
2010-2011 Direct Costs	2,451,041.86	2,227,377.40	2,227,377.40
2012-2013 Rate	2.34*	12.01*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,348,429.17	2,134,601.29	2,134,601.29
Indirect costs based on rate ** multiplied by actual direct costs	54,953.24	256,365.61	256,792.54
2012-2013 Actual Indirect Costs	50,312.08	264,139.96	264,139.96
2010-2011 Fixed Carry Forward	-2,142.77	11,341.95	10,955.26
Total Indirect Costs	52,454.85	252,798.01	253,184.70
Over/(Under) Recovery	2,498.39	3,567.60	3,607.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	50,312.08	264,139.96	264,139.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,498.39	3,567.60	3,607.84
Total Projected Indirect 2014-2015 (Numerator)	47,813.69	260,572.36	260,532.12
Direct Costs	2,348,429.17	2,134,601.29	2,134,601.29
Rate for 2014-2015 **	2.04*	12.21*	12.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	286,892.91	1,378,709.89	1,378,709.89
2010-2011 Fixed Carry Forward	8,338.92	44,363.83	44,715.49
Total Indirect Costs	278,553.99	1,334,346.06	1,333,994.40
2010-2011 Direct Costs	11,106,410.39	10,014,593.41	10,014,593.41
2012-2013 Rate	2.51*	13.32*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,005,677.99	9,017,534.30	9,017,534.30
Indirect costs based on rate ** multiplied by actual direct costs	251,142.52	1,201,135.57	1,201,135.57
2012-2013 Actual Indirect Costs	272,814.19	1,260,957.88	1,260,957.88
2010-2011 Fixed Carry Forward	8,338.92	44,363.83	44,715.49
Total Indirect Costs	264,475.27	1,216,594.05	1,216,242.39
Over/(Under) Recovery	-13,332.75	-15,458.48	-15,106.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	272,814.19	1,260,957.88	1,260,957.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,332.75	-15,458.48	-15,106.82
Total Projected Indirect 2014-2015 (Numerator)	286,146.94	1,276,416.36	1,276,064.70
Direct Costs	10,005,677.99	9,017,534.30	9,017,534.30
Rate for 2014-2015 **	2.86*	14.15*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	102,561.75	877,862.06	877,862.06
2010-2011 Fixed Carry Forward	-7,744.05	7,963.31	7,963.31
Total Indirect Costs	110,305.80	869,898.75	869,898.75
2010-2011 Direct Costs	9,848,508.65	9,073,208.34	9,073,208.34
2012-2013 Rate	1.12*	9.59*	9.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,294,669.32	8,557,654.96	8,557,654.96
Indirect costs based on rate ** multiplied by actual direct costs	104,100.30	820,679.11	820,679.11
2012-2013 Actual Indirect Costs	125,488.49	862,502.85	862,502.85
2010-2011 Fixed Carry Forward	-7,744.05	7,963.31	7,963.31
Total Indirect Costs	133,232.54	854,539.54	854,539.54
Over/(Under) Recovery	-29,132.24	-33,860.43	-33,860.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	125,488.49	862,502.85	862,502.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-29,132.24	-33,860.43	-33,860.43
Total Projected Indirect 2014-2015 (Numerator)	154,620.73	896,363.28	896,363.28
Direct Costs	9,294,669.32	8,557,654.96	8,557,654.96
Rate for 2014-2015 **	1.66*	10.47*	10.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15901
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	66,278.99	137,151.13	137,151.13
2010-2011 Fixed Carry Forward	-4,451.39	-1,889.44	576.30
Total Indirect Costs	70,730.38	139,040.57	136,574.83
2010-2011 Direct Costs	1,093,258.28	1,022,386.14	1,022,386.14
2012-2013 Rate	6.47*	13.60*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,233,584.00	1,155,937.00	1,155,937.00
Indirect costs based on rate ** multiplied by actual direct costs	79,812.88	157,207.43	154,433.18
2012-2013 Actual Indirect Costs	67,334.00	144,981.00	144,981.00
2010-2011 Fixed Carry Forward	-4,451.39	-1,889.44	576.30
Total Indirect Costs	71,785.39	146,870.44	144,404.70
Over/(Under) Recovery	8,027.49	10,336.99	10,028.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	67,334.00	144,981.00	144,981.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,027.49	10,336.99	10,028.48
Total Projected Indirect 2014-2015 (Numerator)	59,306.51	134,644.01	134,952.52
Direct Costs	1,233,584.00	1,155,937.00	1,155,937.00
Rate for 2014-2015 **	4.81*	11.65*	11.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 15902
Form R0418

*** Final ***

Northwest Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	46,208.00	100,545.00	100,545.00
2010-2011 Fixed Carry Forward	-5,248.67	-17,159.19	-15,939.75
Total Indirect Costs	51,456.67	117,704.19	116,484.75
2010-2011 Direct Costs	880,847.00	826,510.00	826,510.00
2012-2013 Rate	5.84*	14.24*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	800,277.97	767,852.69	767,852.69
Indirect costs based on rate ** multiplied by actual direct costs	46,736.23	109,342.22	108,190.44
2012-2013 Actual Indirect Costs	41,556.75	73,982.03	73,982.03
2010-2011 Fixed Carry Forward	-5,248.67	-17,159.19	-15,939.75
Total Indirect Costs	46,805.42	91,141.22	89,921.78
Over/(Under) Recovery	-69.19	18,201.00	18,268.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	41,556.75	73,982.03	73,982.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-69.19	18,201.00	18,268.66
Total Projected Indirect 2014-2015 (Numerator)	41,625.94	55,781.03	55,713.37
Direct Costs	800,277.97	767,852.69	767,852.69
Rate for 2014-2015 **	5.20*	7.26*	7.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 16000
Form R0418

*** Final ***

Cheb-Otsego-Presque Isle ESD
6065 LEARNING LN
INDIAN RIVER, MI 49749

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	478,108.13	1,009,080.37	1,009,080.37
2010-2011 Fixed Carry Forward	58,992.70	201,478.07	201,478.07
Total Indirect Costs	419,115.43	807,602.30	807,602.30
2010-2011 Direct Costs	9,553,460.16	9,022,487.92	9,022,487.92
2012-2013 Rate	4.39*	8.95*	8.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,367,923.26	7,881,802.74	7,881,802.74
Indirect costs based on rate ** multiplied by actual direct costs	367,351.83	705,421.35	705,421.35
2012-2013 Actual Indirect Costs	484,329.83	970,450.35	970,450.35
2010-2011 Fixed Carry Forward	58,992.70	201,478.07	201,478.07
Total Indirect Costs	425,337.13	768,972.28	768,972.28
Over/(Under) Recovery	-57,985.30	-63,550.93	-63,550.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	484,329.83	970,450.35	970,450.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-57,985.30	-63,550.93	-63,550.93
Total Projected Indirect 2014-2015 (Numerator)	542,315.13	1,034,001.28	1,034,001.28
Direct Costs	8,367,923.26	7,881,802.74	7,881,802.74
Rate for 2014-2015 **	6.48*	13.12*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 16015
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	356,860.38	1,945,259.70	1,945,259.70
2010-2011 Fixed Carry Forward	-270,910.12	-140,304.32	-140,710.77
Total Indirect Costs	627,770.50	2,085,564.02	2,085,970.47
2010-2011 Direct Costs	17,620,152.71	16,031,753.39	16,031,753.39
2012-2013 Rate	3.56*	13.01*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,955,970.54	15,334,640.38	15,334,640.38
Indirect costs based on rate ** multiplied by actual direct costs	603,632.55	1,995,036.71	1,995,036.71
2012-2013 Actual Indirect Costs	424,863.72	2,046,193.88	2,046,193.88
2010-2011 Fixed Carry Forward	-270,910.12	-140,304.32	-140,710.77
Total Indirect Costs	695,773.84	2,186,498.20	2,186,904.65
Over/(Under) Recovery	-92,141.29	-191,461.49	-191,867.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	424,863.72	2,046,193.88	2,046,193.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-92,141.29	-191,461.49	-191,867.94
Total Projected Indirect 2014-2015 (Numerator)	517,005.01	2,237,655.37	2,238,061.82
Direct Costs	16,955,970.54	15,334,640.38	15,334,640.38
Rate for 2014-2015 **	3.05*	14.59*	14.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 16050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	280,077.05	889,150.90	889,150.90
2010-2011 Fixed Carry Forward	4,026.10	0.00	112,608.83
Total Indirect Costs	276,050.95	889,150.90	776,542.07
2010-2011 Direct Costs	7,081,683.13	6,472,609.28	6,472,609.28
2012-2013 Rate	3.90*	13.74*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,586,272.14	6,202,199.07	6,202,199.07
Indirect costs based on rate ** multiplied by actual direct costs	256,864.61	852,182.15	744,263.89
2012-2013 Actual Indirect Costs	275,333.00	810,208.07	810,208.07
2010-2011 Fixed Carry Forward	4,026.10	0.00	112,608.83
Total Indirect Costs	271,306.90	810,208.07	697,599.24
Over/(Under) Recovery	-14,442.29	41,974.08	46,664.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	275,333.00	810,208.07	810,208.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-14,442.29	41,974.08	46,664.65
Total Projected Indirect 2014-2015 (Numerator)	289,775.29	768,233.99	763,543.42
Direct Costs	6,586,272.14	6,202,199.07	6,202,199.07
Rate for 2014-2015 **	4.40*	12.39*	12.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 16070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,939.50	210,277.80	210,277.80
2010-2011 Fixed Carry Forward	55,436.17	67,191.54	67,648.72
Total Indirect Costs	-51,496.67	143,086.26	142,629.08
2010-2011 Direct Costs	2,300,446.55	2,094,108.25	2,094,108.25
2012-2013 Rate	0.00*	6.83*	6.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,402,459.84	2,206,961.32	2,206,961.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	150,735.46	150,294.07
2012-2013 Actual Indirect Costs	13,069.06	208,567.58	208,567.58
2010-2011 Fixed Carry Forward	55,436.17	67,191.54	67,648.72
Total Indirect Costs	-42,367.11	141,376.04	140,918.86
Over/(Under) Recovery	0.00	9,359.42	9,375.21

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,069.06	208,567.58	208,567.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,359.42	9,375.21
Total Projected Indirect 2014-2015 (Numerator)	13,069.06	199,208.16	199,192.37
Direct Costs	2,402,459.84	2,206,961.32	2,206,961.32
Rate for 2014-2015 **	0.54*	9.03*	9.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 16100
Form R0418

*** Final ***

Wolverine Community School District
P.O. Box 219
Wolverine, MI 49799

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	166,865.60	458,195.21	458,195.21
2010-2011 Fixed Carry Forward	-46,708.92	-17,297.33	-14,486.43
Total Indirect Costs	213,574.52	475,492.54	472,681.64
2010-2011 Direct Costs	3,264,342.98	2,973,013.37	2,973,013.37
2012-2013 Rate	6.54*	15.99*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,145,526.05	2,919,067.92	2,919,067.92
Indirect costs based on rate ** multiplied by actual direct costs	205,717.40	437,860.19	464,131.80
2012-2013 Actual Indirect Costs	156,777.59	383,235.72	383,235.72
2010-2011 Fixed Carry Forward	-46,708.92	-17,297.33	-14,486.43
Total Indirect Costs	203,486.51	400,533.05	397,722.15
Over/(Under) Recovery	2,230.89	0.00	66,409.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	156,777.59	383,235.72	383,235.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,230.89	0.00	66,409.65
Total Projected Indirect 2014-2015 (Numerator)	154,546.70	383,235.72	316,826.07
Direct Costs	3,145,526.05	2,919,067.92	2,919,067.92
Rate for 2014-2015 **	4.91*	13.13*	10.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17000
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	975,586.50	1,407,399.65	1,407,399.65
2010-2011 Fixed Carry Forward	0.00	0.00	-223,955.99
Total Indirect Costs	975,586.50	1,407,399.65	1,631,355.64
2010-2011 Direct Costs	7,191,259.82	6,759,446.67	6,759,446.67
2012-2013 Rate	13.57*	20.82*	24.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,028,704.81	7,571,506.52	7,571,506.52
Indirect costs based on rate ** multiplied by actual direct costs	1,089,495.24	1,135,725.98	1,827,004.52
2012-2013 Actual Indirect Costs	1,383,768.18	1,840,966.47	1,840,966.47
2010-2011 Fixed Carry Forward	0.00	0.00	-223,955.99
Total Indirect Costs	1,383,768.18	1,840,966.47	2,064,922.46
Over/(Under) Recovery	-294,272.94	0.00	-237,917.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,383,768.18	1,840,966.47	1,840,966.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-294,272.94	0.00	-237,917.94
Total Projected Indirect 2014-2015 (Numerator)	1,678,041.12	1,840,966.47	2,078,884.41
Direct Costs	8,028,704.81	7,571,506.52	7,571,506.52
Rate for 2014-2015 **	20.90*	24.31*	27.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	780,882.65	3,471,192.73	3,471,192.73
2010-2011 Fixed Carry Forward	148,091.01	0.00	-218,885.00
Total Indirect Costs	632,791.64	3,471,192.73	3,690,077.73
2010-2011 Direct Costs	20,330,426.78	17,640,116.70	17,640,116.70
2012-2013 Rate	3.11*	19.68*	20.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,444,674.55	18,146,796.81	18,146,796.81
Indirect costs based on rate ** multiplied by actual direct costs	635,829.38	2,722,019.52	3,796,309.89
2012-2013 Actual Indirect Costs	802,205.01	3,100,082.75	3,100,082.75
2010-2011 Fixed Carry Forward	148,091.01	0.00	-218,885.00
Total Indirect Costs	654,114.00	3,100,082.75	3,318,967.75
Over/(Under) Recovery	-18,284.62	0.00	477,342.14

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	802,205.01	3,100,082.75	3,100,082.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,284.62	0.00	477,342.14
Total Projected Indirect 2014-2015 (Numerator)	820,489.63	3,100,082.75	2,622,740.61
Direct Costs	20,444,674.55	18,146,796.81	18,146,796.81
Rate for 2014-2015 **	4.01*	17.08*	14.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	101,922.37	399,119.89	399,119.89
2010-2011 Fixed Carry Forward	36,055.62	0.00	-11,245.69
Total Indirect Costs	65,866.75	399,119.89	410,365.58
2010-2011 Direct Costs	2,521,489.34	2,224,291.82	2,224,291.82
2012-2013 Rate	2.61*	17.94*	18.45**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,731,411.89	2,403,382.75	2,403,382.75
Indirect costs based on rate ** multiplied by actual direct costs	71,289.85	360,507.41	443,424.12
2012-2013 Actual Indirect Costs	104,438.41	432,467.55	432,467.55
2010-2011 Fixed Carry Forward	36,055.62	0.00	-11,245.69
Total Indirect Costs	68,382.79	432,467.55	443,713.24
Over/(Under) Recovery	2,907.06	0.00	-289.12

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	104,438.41	432,467.55	432,467.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,907.06	0.00	-289.12
Total Projected Indirect 2014-2015 (Numerator)	101,531.35	432,467.55	432,756.67
Direct Costs	2,731,411.89	2,403,382.75	2,403,382.75
Rate for 2014-2015 **	3.72*	17.99*	18.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17090
Form R0418

*** Final ***

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	67,289.51	467,854.46	467,854.46
2010-2011 Fixed Carry Forward	2,891.04	16,257.66	16,257.66
Total Indirect Costs	64,398.47	451,596.80	451,596.80
2010-2011 Direct Costs	6,628,203.61	6,227,638.66	6,227,638.66
2012-2013 Rate	0.97*	7.25*	7.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,075,479.05	5,691,827.83	5,691,827.83
Indirect costs based on rate ** multiplied by actual direct costs	58,932.15	412,657.52	412,657.52
2012-2013 Actual Indirect Costs	83,336.53	466,987.75	466,987.75
2010-2011 Fixed Carry Forward	2,891.04	16,257.66	16,257.66
Total Indirect Costs	80,445.49	450,730.09	450,730.09
Over/(Under) Recovery	-21,513.34	-38,072.57	-38,072.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	83,336.53	466,987.75	466,987.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-21,513.34	-38,072.57	-38,072.57
Total Projected Indirect 2014-2015 (Numerator)	104,849.87	505,060.32	505,060.32
Direct Costs	6,075,479.05	5,691,827.83	5,691,827.83
Rate for 2014-2015 **	1.73*	8.87*	8.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17110
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	365,461.83	1,277,089.26	1,277,089.26
2010-2011 Fixed Carry Forward	-156,539.04	-300,772.31	-300,772.31
Total Indirect Costs	522,000.87	1,577,861.57	1,577,861.57
2010-2011 Direct Costs	7,995,654.46	7,084,027.03	7,084,027.03
2012-2013 Rate	6.53*	22.27*	22.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,158,306.86	6,479,319.66	6,479,319.66
Indirect costs based on rate ** multiplied by actual direct costs	467,437.44	971,897.95	1,442,944.49
2012-2013 Actual Indirect Costs	306,333.46	985,320.66	985,320.66
2010-2011 Fixed Carry Forward	-156,539.04	-300,772.31	-300,772.31
Total Indirect Costs	462,872.50	1,286,092.97	1,286,092.97
Over/(Under) Recovery	4,564.94	0.00	156,851.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	306,333.46	985,320.66	985,320.66
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,564.94	0.00	156,851.52
Total Projected Indirect 2014-2015 (Numerator)	301,768.52	985,320.66	828,469.14
Direct Costs	7,158,306.86	6,479,319.66	6,479,319.66
Rate for 2014-2015 **	4.22*	15.21*	12.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17140
Form R0418

*** Final ***

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	300,111.43	763,875.66	763,875.66
2010-2011 Fixed Carry Forward	-288.11	0.00	81,140.88
Total Indirect Costs	300,399.54	763,875.66	682,734.78
2010-2011 Direct Costs	5,363,775.40	4,900,011.17	4,900,011.17
2012-2013 Rate	5.60*	15.59*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,832,721.69	4,316,004.65	4,316,004.65
Indirect costs based on rate ** multiplied by actual direct costs	270,632.41	647,400.70	601,219.45
2012-2013 Actual Indirect Costs	255,408.11	772,125.15	772,125.15
2010-2011 Fixed Carry Forward	-288.11	0.00	81,140.88
Total Indirect Costs	255,696.22	772,125.15	690,984.27
Over/(Under) Recovery	14,936.19	0.00	-89,764.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	255,408.11	772,125.15	772,125.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	14,936.19	0.00	-89,764.82
Total Projected Indirect 2014-2015 (Numerator)	240,471.92	772,125.15	861,889.97
Direct Costs	4,832,721.69	4,316,004.65	4,316,004.65
Rate for 2014-2015 **	4.98*	17.89*	19.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17160
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	17,920.68	333,308.24	333,308.24
2010-2011 Fixed Carry Forward	-3,958.41	0.00	-198,484.89
Total Indirect Costs	21,879.09	333,308.24	531,793.13
2010-2011 Direct Costs	1,182,009.95	866,622.39	866,622.39
2012-2013 Rate	1.85*	38.46*	61.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	990,502.49	675,009.52	675,009.52
Indirect costs based on rate ** multiplied by actual direct costs	18,324.30	101,251.43	168,752.38
2012-2013 Actual Indirect Costs	56,240.96	371,733.93	371,733.93
2010-2011 Fixed Carry Forward	-3,958.41	0.00	-198,484.89
Total Indirect Costs	60,199.37	371,733.93	570,218.82
Over/(Under) Recovery	-41,875.07	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	56,240.96	371,733.93	371,733.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,875.07	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	98,116.03	371,733.93	371,733.93
Direct Costs	990,502.49	675,009.52	675,009.52
Rate for 2014-2015 **	9.91*	55.07*	55.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17901
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	546,272.82	1,377,416.34	1,377,416.34
2010-2011 Fixed Carry Forward	-828.31	0.00	0.00
Total Indirect Costs	547,101.13	1,377,416.34	1,377,416.34
2010-2011 Direct Costs	6,943,934.80	6,112,791.28	6,112,791.28
2012-2013 Rate	7.88*	22.53*	22.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,506,062.11	6,730,633.50	6,730,633.50
Indirect costs based on rate ** multiplied by actual direct costs	591,477.69	1,009,595.03	1,516,411.73
2012-2013 Actual Indirect Costs	694,814.05	1,470,242.66	1,470,242.66
2010-2011 Fixed Carry Forward	-828.31	0.00	0.00
Total Indirect Costs	695,642.36	1,470,242.66	1,470,242.66
Over/(Under) Recovery	-104,164.67	0.00	46,169.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	694,814.05	1,470,242.66	1,470,242.66
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-104,164.67	0.00	46,169.07
Total Projected Indirect 2014-2015 (Numerator)	798,978.72	1,470,242.66	1,424,073.59
Direct Costs	7,506,062.11	6,730,633.50	6,730,633.50
Rate for 2014-2015 **	10.64*	21.84*	21.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17902
Form R0418

*** Final ***

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	66,010.48	190,082.92	190,082.92
2010-2011 Fixed Carry Forward	-7,936.48	0.00	9,226.78
Total Indirect Costs	73,946.96	190,082.92	180,856.14
2010-2011 Direct Costs	1,241,218.11	1,117,145.67	1,117,145.67
2012-2013 Rate	5.96*	17.02*	16.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,173,968.59	1,056,577.81	1,056,577.81
Indirect costs based on rate ** multiplied by actual direct costs	69,968.53	158,486.67	171,059.95
2012-2013 Actual Indirect Costs	82,369.55	199,760.33	199,760.33
2010-2011 Fixed Carry Forward	-7,936.48	0.00	9,226.78
Total Indirect Costs	90,306.03	199,760.33	190,533.55
Over/(Under) Recovery	-20,337.50	0.00	-19,473.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	82,369.55	199,760.33	199,760.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,337.50	0.00	-19,473.60
Total Projected Indirect 2014-2015 (Numerator)	102,707.05	199,760.33	219,233.93
Direct Costs	1,173,968.59	1,056,577.81	1,056,577.81
Rate for 2014-2015 **	8.75*	18.91*	20.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 17903
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	11,273.00	38,732.00	38,732.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,273.00	38,732.00	38,732.00
2010-2011 Direct Costs	470,845.94	443,386.94	443,386.94
2012-2013 Rate	2.39*	8.74*	8.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	672,877.65	662,431.65	662,431.65
Indirect costs based on rate ** multiplied by actual direct costs	16,081.78	57,896.53	57,896.53
2012-2013 Actual Indirect Costs	6,266.00	16,712.00	16,712.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,266.00	16,712.00	16,712.00
Over/(Under) Recovery	9,815.78	41,184.53	41,184.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	6,266.00	16,712.00	16,712.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	9,815.78	41,184.53	41,184.53
Total Projected Indirect 2014-2015 (Numerator)	-3,549.78	-24,472.53	-24,472.53
Direct Costs	672,877.65	662,431.65	662,431.65
Rate for 2014-2015 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 18000
Form R0418

*** Final ***

Clare-Gladwin Regional Education Service District
4041 EAST MANNSIDING RD
CLARE, MI 48617

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,654,157.85	1,912,159.35	1,912,159.35
2010-2011 Fixed Carry Forward	-787,532.33	-685,944.44	-683,950.93
Total Indirect Costs	2,441,690.18	2,598,103.79	2,596,110.28
2010-2011 Direct Costs	11,705,189.05	11,447,187.55	11,447,187.55
2012-2013 Rate	20.86*	22.70*	22.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,439,374.97	12,148,507.21	12,148,507.21
Indirect costs based on rate ** multiplied by actual direct costs	1,865,906.25	1,822,276.08	2,755,281.44
2012-2013 Actual Indirect Costs	1,892,517.13	2,183,384.89	2,183,384.89
2010-2011 Fixed Carry Forward	-787,532.33	-685,944.44	-683,950.93
Total Indirect Costs	2,680,049.46	2,869,329.33	2,867,335.82
Over/(Under) Recovery	0.00	0.00	-112,054.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,892,517.13	2,183,384.89	2,183,384.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-112,054.38
Total Projected Indirect 2014-2015 (Numerator)	1,892,517.13	2,183,384.89	2,295,439.27
Direct Costs	12,439,374.97	12,148,507.21	12,148,507.21
Rate for 2014-2015 **	15.21*	17.97*	18.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 18010
Form R0418

*** Final ***

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	460,665.44	1,965,137.63	1,965,137.63
2010-2011 Fixed Carry Forward	64,092.93	0.00	102,574.52
Total Indirect Costs	396,572.51	1,965,137.63	1,862,563.11
2010-2011 Direct Costs	12,779,883.19	11,275,411.00	11,275,411.00
2012-2013 Rate	3.10*	17.43*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,054,091.80	11,956,255.13	11,956,255.13
Indirect costs based on rate ** multiplied by actual direct costs	404,676.85	1,793,438.27	1,975,173.35
2012-2013 Actual Indirect Costs	555,818.06	1,653,654.73	1,653,654.73
2010-2011 Fixed Carry Forward	64,092.93	0.00	102,574.52
Total Indirect Costs	491,725.13	1,653,654.73	1,551,080.21
Over/(Under) Recovery	-87,048.28	0.00	424,093.14

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	555,818.06	1,653,654.73	1,653,654.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-87,048.28	0.00	424,093.14
Total Projected Indirect 2014-2015 (Numerator)	642,866.34	1,653,654.73	1,229,561.59
Direct Costs	13,054,091.80	11,956,255.13	11,956,255.13
Rate for 2014-2015 **	4.92*	13.83*	10.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 18020
Form R0418

*** Final ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	499,360.97	1,395,666.04	1,395,666.04
2010-2011 Fixed Carry Forward	33,550.25	0.00	419,021.00
Total Indirect Costs	465,810.72	1,395,666.04	976,645.04
2010-2011 Direct Costs	12,391,100.33	11,494,795.26	11,494,795.26
2012-2013 Rate	3.76*	12.14*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,161,931.77	11,225,456.37	11,225,456.37
Indirect costs based on rate ** multiplied by actual direct costs	457,288.63	1,362,770.40	954,163.79
2012-2013 Actual Indirect Costs	431,194.92	1,367,670.32	1,367,670.32
2010-2011 Fixed Carry Forward	33,550.25	0.00	419,021.00
Total Indirect Costs	397,644.67	1,367,670.32	948,649.32
Over/(Under) Recovery	59,643.96	-4,899.92	5,514.47

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	431,194.92	1,367,670.32	1,367,670.32
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	59,643.96	-4,899.92	5,514.47
Total Projected Indirect 2014-2015 (Numerator)	371,550.96	1,372,570.24	1,362,155.85
Direct Costs	12,161,931.77	11,225,456.37	11,225,456.37
Rate for 2014-2015 **	3.06*	12.23*	12.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 18060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	326,785.14	1,398,150.30	1,398,150.30
2010-2011 Fixed Carry Forward	85,521.15	353,787.59	353,787.59
Total Indirect Costs	241,263.99	1,044,362.71	1,044,362.71
2010-2011 Direct Costs	14,080,814.69	13,009,449.53	13,009,449.53
2012-2013 Rate	1.71*	8.03*	8.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,520,962.55	12,442,514.40	12,442,514.40
Indirect costs based on rate ** multiplied by actual direct costs	231,208.46	999,133.91	999,133.91
2012-2013 Actual Indirect Costs	378,058.01	1,456,506.16	1,456,506.16
2010-2011 Fixed Carry Forward	85,521.15	353,787.59	353,787.59
Total Indirect Costs	292,536.86	1,102,718.57	1,102,718.57
Over/(Under) Recovery	-61,328.40	-103,584.66	-103,584.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	378,058.01	1,456,506.16	1,456,506.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-61,328.40	-103,584.66	-103,584.66
Total Projected Indirect 2014-2015 (Numerator)	439,386.41	1,560,090.82	1,560,090.82
Direct Costs	13,520,962.55	12,442,514.40	12,442,514.40
Rate for 2014-2015 **	3.25*	12.54*	12.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19000
Form R0418

*** Final ***

Clinton County RESA
1013 SOUTH US HIGHWAY 27 STE A
SAINT JOHNS, MI 48879

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	876,435.19	1,478,193.55	1,478,193.55
2010-2011 Fixed Carry Forward	-225,013.16	-165,637.29	-165,069.77
Total Indirect Costs	1,101,448.35	1,643,830.84	1,643,263.32
2010-2011 Direct Costs	12,469,355.67	11,867,597.31	11,867,597.31
2012-2013 Rate	8.83*	13.85*	13.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,498,688.77	11,892,641.64	11,892,641.64
Indirect costs based on rate ** multiplied by actual direct costs	1,103,634.22	1,647,130.87	1,647,130.87
2012-2013 Actual Indirect Costs	1,049,587.21	1,681,680.95	1,681,680.95
2010-2011 Fixed Carry Forward	-225,013.16	-165,637.29	-165,069.77
Total Indirect Costs	1,274,600.37	1,847,318.24	1,846,750.72
Over/(Under) Recovery	-170,966.15	-200,187.37	-199,619.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,049,587.21	1,681,680.95	1,681,680.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-170,966.15	-200,187.37	-199,619.85
Total Projected Indirect 2014-2015 (Numerator)	1,220,553.36	1,881,868.32	1,881,300.80
Direct Costs	12,498,688.77	11,892,641.64	11,892,641.64
Rate for 2014-2015 **	9.77*	15.82*	15.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	892,651.84	3,025,355.93	3,025,355.93
2010-2011 Fixed Carry Forward	29,824.32	0.00	350,931.65
Total Indirect Costs	862,827.52	3,025,355.93	2,674,424.28
2010-2011 Direct Costs	23,284,479.16	21,151,775.07	21,151,775.07
2012-2013 Rate	3.71*	14.30*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,734,363.20	21,717,714.23	21,717,714.23
Indirect costs based on rate ** multiplied by actual direct costs	880,544.87	3,105,633.13	2,745,119.08
2012-2013 Actual Indirect Costs	929,919.78	2,946,568.75	2,946,568.75
2010-2011 Fixed Carry Forward	29,824.32	0.00	350,931.65
Total Indirect Costs	900,095.46	2,946,568.75	2,595,637.10
Over/(Under) Recovery	-19,550.59	159,064.38	149,481.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	929,919.78	2,946,568.75	2,946,568.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-19,550.59	159,064.38	149,481.98
Total Projected Indirect 2014-2015 (Numerator)	949,470.37	2,787,504.37	2,797,086.77
Direct Costs	23,734,363.20	21,717,714.23	21,717,714.23
Rate for 2014-2015 **	4.00*	12.84*	12.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	27,994.00	358,641.20	358,641.20
2010-2011 Fixed Carry Forward	20,836.36	45,634.03	41,697.84
Total Indirect Costs	7,157.64	313,007.17	316,943.36
2010-2011 Direct Costs	4,282,506.69	3,951,859.49	3,951,859.49
2012-2013 Rate	0.17*	7.92*	8.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,802,733.74	4,470,972.23	4,470,972.23
Indirect costs based on rate ** multiplied by actual direct costs	8,164.65	354,101.00	358,571.97
2012-2013 Actual Indirect Costs	26,646.80	358,408.31	358,408.31
2010-2011 Fixed Carry Forward	20,836.36	45,634.03	41,697.84
Total Indirect Costs	5,810.44	312,774.28	316,710.47
Over/(Under) Recovery	2,354.21	41,326.72	41,861.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	26,646.80	358,408.31	358,408.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,354.21	41,326.72	41,861.50
Total Projected Indirect 2014-2015 (Numerator)	24,292.59	317,081.59	316,546.81
Direct Costs	4,802,733.74	4,470,972.23	4,470,972.23
Rate for 2014-2015 **	0.51*	7.09*	7.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19100
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	242,329.17	1,088,664.47	1,088,664.47
2010-2011 Fixed Carry Forward	-5,050.06	0.00	77,314.80
Total Indirect Costs	247,379.23	1,088,664.47	1,011,349.67
2010-2011 Direct Costs	7,694,817.18	6,848,481.88	6,848,481.88
2012-2013 Rate	3.21*	15.90*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,131,633.42	7,357,007.82	7,357,007.82
Indirect costs based on rate ** multiplied by actual direct costs	261,025.43	1,103,551.17	1,086,630.06
2012-2013 Actual Indirect Costs	262,323.37	1,036,948.97	1,036,948.97
2010-2011 Fixed Carry Forward	-5,050.06	0.00	77,314.80
Total Indirect Costs	267,373.43	1,036,948.97	959,634.17
Over/(Under) Recovery	-6,348.00	0.00	126,995.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	262,323.37	1,036,948.97	1,036,948.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,348.00	0.00	126,995.89
Total Projected Indirect 2014-2015 (Numerator)	268,671.37	1,036,948.97	909,953.08
Direct Costs	8,131,633.42	7,357,007.82	7,357,007.82
Rate for 2014-2015 **	3.30*	14.09*	12.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19120
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	410,442.12	1,987,525.00	1,987,525.00
2010-2011 Fixed Carry Forward	4,433.77	0.00	-2,553.37
Total Indirect Costs	406,008.35	1,987,525.00	1,990,078.37
2010-2011 Direct Costs	14,510,483.05	12,933,400.17	12,933,400.17
2012-2013 Rate	2.80*	15.37*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,248,538.63	12,721,780.28	12,721,780.28
Indirect costs based on rate ** multiplied by actual direct costs	398,959.08	1,908,267.04	1,957,881.99
2012-2013 Actual Indirect Costs	362,887.72	1,889,646.07	1,889,646.07
2010-2011 Fixed Carry Forward	4,433.77	0.00	-2,553.37
Total Indirect Costs	358,453.95	1,889,646.07	1,892,199.44
Over/(Under) Recovery	40,505.13	0.00	65,682.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	362,887.72	1,889,646.07	1,889,646.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	40,505.13	0.00	65,682.55
Total Projected Indirect 2014-2015 (Numerator)	322,382.59	1,889,646.07	1,823,963.52
Direct Costs	14,248,538.63	12,721,780.28	12,721,780.28
Rate for 2014-2015 **	2.26*	14.85*	14.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19125
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	204,558.99	815,093.51	815,093.51
2010-2011 Fixed Carry Forward	-20,386.22	0.00	-18,562.36
Total Indirect Costs	224,945.21	815,093.51	833,655.87
2010-2011 Direct Costs	5,508,625.43	4,898,090.91	4,898,090.91
2012-2013 Rate	4.08*	16.64*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,420,633.89	4,876,092.89	4,876,092.89
Indirect costs based on rate ** multiplied by actual direct costs	221,161.86	731,413.93	829,911.01
2012-2013 Actual Indirect Costs	148,199.97	692,740.97	692,740.97
2010-2011 Fixed Carry Forward	-20,386.22	0.00	-18,562.36
Total Indirect Costs	168,586.19	692,740.97	711,303.33
Over/(Under) Recovery	52,575.67	0.00	118,607.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	148,199.97	692,740.97	692,740.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	52,575.67	0.00	118,607.68
Total Projected Indirect 2014-2015 (Numerator)	95,624.30	692,740.97	574,133.29
Direct Costs	5,420,633.89	4,876,092.89	4,876,092.89
Rate for 2014-2015 **	1.76*	14.21*	11.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 19140
Form R0418

*** Final ***

St. Johns Public Schools
501 W. Sickels Street
St. Johns, MI 48879

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	852,870.43	3,816,760.46	3,816,760.46
2010-2011 Fixed Carry Forward	150,618.37	0.00	287,945.45
Total Indirect Costs	702,252.06	3,816,760.46	3,528,815.01
2010-2011 Direct Costs	25,750,585.14	22,786,695.11	22,786,695.11
2012-2013 Rate	2.73*	16.75*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,135,661.19	23,166,379.39	23,166,379.39
Indirect costs based on rate ** multiplied by actual direct costs	713,503.55	3,474,956.91	3,588,472.17
2012-2013 Actual Indirect Costs	1,005,532.48	3,974,814.28	3,974,814.28
2010-2011 Fixed Carry Forward	150,618.37	0.00	287,945.45
Total Indirect Costs	854,914.11	3,974,814.28	3,686,868.83
Over/(Under) Recovery	-141,410.56	0.00	-98,396.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,005,532.48	3,974,814.28	3,974,814.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-141,410.56	0.00	-98,396.66
Total Projected Indirect 2014-2015 (Numerator)	1,146,943.04	3,974,814.28	4,073,210.94
Direct Costs	26,135,661.19	23,166,379.39	23,166,379.39
Rate for 2014-2015 **	4.39*	17.16*	17.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 20015
Form R0418

*** Final ***

Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	557,696.67	1,964,172.66	1,964,172.66
2010-2011 Fixed Carry Forward	102,031.53	0.00	490,312.16
Total Indirect Costs	455,665.14	1,964,172.66	1,473,860.50
2010-2011 Direct Costs	14,959,104.27	13,552,628.28	13,552,628.28
2012-2013 Rate	3.05*	14.49*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,431,786.16	13,268,413.67	13,268,413.67
Indirect costs based on rate ** multiplied by actual direct costs	440,169.48	1,922,593.14	1,443,603.41
2012-2013 Actual Indirect Costs	589,615.20	1,752,987.69	1,752,987.69
2010-2011 Fixed Carry Forward	102,031.53	0.00	490,312.16
Total Indirect Costs	487,583.67	1,752,987.69	1,262,675.53
Over/(Under) Recovery	-47,414.19	169,605.45	180,927.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	589,615.20	1,752,987.69	1,752,987.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-47,414.19	169,605.45	180,927.88
Total Projected Indirect 2014-2015 (Numerator)	637,029.39	1,583,382.24	1,572,059.81
Direct Costs	14,431,786.16	13,268,413.67	13,268,413.67
Rate for 2014-2015 **	4.41*	11.93*	11.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21000
Form R0418

*** Final ***

Delta-Schoolcraft ISD
2525 3RD AVE S
ESCANABA, MI 49829

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	665,957.68	1,128,443.01	1,128,443.01
2010-2011 Fixed Carry Forward	47,470.67	82,402.98	82,242.33
Total Indirect Costs	618,487.01	1,046,040.03	1,046,200.68
2010-2011 Direct Costs	8,803,166.59	8,340,681.26	8,340,681.26
2012-2013 Rate	7.03*	12.54*	12.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,647,673.98	9,163,613.78	9,163,613.78
Indirect costs based on rate ** multiplied by actual direct costs	678,231.48	1,149,117.17	1,149,117.17
2012-2013 Actual Indirect Costs	630,629.64	1,114,689.84	1,114,689.84
2010-2011 Fixed Carry Forward	47,470.67	82,402.98	82,242.33
Total Indirect Costs	583,158.97	1,032,286.86	1,032,447.51
Over/(Under) Recovery	95,072.51	116,830.31	116,669.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	630,629.64	1,114,689.84	1,114,689.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	95,072.51	116,830.31	116,669.66
Total Projected Indirect 2014-2015 (Numerator)	535,557.13	997,859.53	998,020.18
Direct Costs	9,647,673.98	9,163,613.78	9,163,613.78
Rate for 2014-2015 **	5.55*	10.89*	10.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21010
Form R0418

*** Final ***

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	493,635.99	2,285,197.98	2,285,197.98
2010-2011 Fixed Carry Forward	-93,184.79	331,334.79	331,334.79
Total Indirect Costs	586,820.78	1,953,863.19	1,953,863.19
2010-2011 Direct Costs	22,374,640.96	20,583,078.97	20,583,078.97
2012-2013 Rate	2.62*	9.49*	9.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,467,858.44	19,796,423.94	19,796,423.94
Indirect costs based on rate ** multiplied by actual direct costs	562,457.89	1,878,680.63	1,878,680.63
2012-2013 Actual Indirect Costs	479,501.81	2,150,936.31	2,150,936.31
2010-2011 Fixed Carry Forward	-93,184.79	331,334.79	331,334.79
Total Indirect Costs	572,686.60	1,819,601.52	1,819,601.52
Over/(Under) Recovery	-10,228.71	59,079.11	59,079.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	479,501.81	2,150,936.31	2,150,936.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,228.71	59,079.11	59,079.11
Total Projected Indirect 2014-2015 (Numerator)	489,730.52	2,091,857.20	2,091,857.20
Direct Costs	21,467,858.44	19,796,423.94	19,796,423.94
Rate for 2014-2015 **	2.28*	10.57*	10.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21025
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	328,001.14	1,424,436.64	1,424,436.64
2010-2011 Fixed Carry Forward	-85,493.99	-6,905.74	-6,905.74
Total Indirect Costs	413,495.13	1,431,342.38	1,431,342.38
2010-2011 Direct Costs	12,052,513.32	10,956,077.82	10,956,077.82
2012-2013 Rate	3.43*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,069,771.90	10,917,053.39	10,917,053.39
Indirect costs based on rate ** multiplied by actual direct costs	413,993.18	1,425,767.17	1,425,767.17
2012-2013 Actual Indirect Costs	159,194.78	1,311,913.29	1,311,913.29
2010-2011 Fixed Carry Forward	-85,493.99	-6,905.74	-6,905.74
Total Indirect Costs	244,688.77	1,318,819.03	1,318,819.03
Over/(Under) Recovery	169,304.41	106,948.14	106,948.14

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	159,194.78	1,311,913.29	1,311,913.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	169,304.41	106,948.14	106,948.14
Total Projected Indirect 2014-2015 (Numerator)	-10,109.63	1,204,965.15	1,204,965.15
Direct Costs	12,069,771.90	10,917,053.39	10,917,053.39
Rate for 2014-2015 **	0.00*	11.04*	11.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	242,543.81	598,591.96	598,591.96
2010-2011 Fixed Carry Forward	-30,434.96	0.00	-76,739.52
Total Indirect Costs	272,978.77	598,591.96	675,331.48
2010-2011 Direct Costs	3,128,683.18	2,772,635.03	2,772,635.03
2012-2013 Rate	8.73*	21.59*	24.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,966,223.40	2,654,475.90	2,654,475.90
Indirect costs based on rate ** multiplied by actual direct costs	258,951.30	398,171.39	646,630.33
2012-2013 Actual Indirect Costs	212,928.04	524,675.54	524,675.54
2010-2011 Fixed Carry Forward	-30,434.96	0.00	-76,739.52
Total Indirect Costs	243,363.00	524,675.54	601,415.06
Over/(Under) Recovery	15,588.30	0.00	45,215.27

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	212,928.04	524,675.54	524,675.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	15,588.30	0.00	45,215.27
Total Projected Indirect 2014-2015 (Numerator)	197,339.74	524,675.54	479,460.27
Direct Costs	2,966,223.40	2,654,475.90	2,654,475.90
Rate for 2014-2015 **	6.65*	19.77*	18.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21065
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	108,802.52	352,121.38	352,121.38
2010-2011 Fixed Carry Forward	18,117.74	0.00	5,280.88
Total Indirect Costs	90,684.78	352,121.38	346,840.50
2010-2011 Direct Costs	2,316,927.36	2,073,608.50	2,073,608.50
2012-2013 Rate	3.91*	16.98*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,263,183.15	2,034,708.02	2,034,708.02
Indirect costs based on rate ** multiplied by actual direct costs	88,490.46	305,206.20	340,406.65
2012-2013 Actual Indirect Costs	107,726.83	336,201.96	336,201.96
2010-2011 Fixed Carry Forward	18,117.74	0.00	5,280.88
Total Indirect Costs	89,609.09	336,201.96	330,921.08
Over/(Under) Recovery	-1,118.63	0.00	9,485.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	107,726.83	336,201.96	336,201.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,118.63	0.00	9,485.57
Total Projected Indirect 2014-2015 (Numerator)	108,845.46	336,201.96	326,716.39
Direct Costs	2,263,183.15	2,034,708.02	2,034,708.02
Rate for 2014-2015 **	4.81*	16.52*	16.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21090
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	160,199.02	524,079.39	524,079.39
2010-2011 Fixed Carry Forward	142,467.13	0.00	223,837.67
Total Indirect Costs	17,731.89	524,079.39	300,241.72
2010-2011 Direct Costs	5,187,366.57	4,823,486.20	4,823,486.20
2012-2013 Rate	0.34*	10.87*	6.22**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,324,769.45	4,917,696.27	4,917,696.27
Indirect costs based on rate ** multiplied by actual direct costs	18,104.22	534,553.58	305,880.71
2012-2013 Actual Indirect Costs	247,180.31	654,253.49	654,253.49
2010-2011 Fixed Carry Forward	142,467.13	0.00	223,837.67
Total Indirect Costs	104,713.18	654,253.49	430,415.82
Over/(Under) Recovery	-86,608.96	-119,699.91	-124,535.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	247,180.31	654,253.49	654,253.49
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-86,608.96	-119,699.91	-124,535.11
Total Projected Indirect 2014-2015 (Numerator)	333,789.27	773,953.40	778,788.60
Direct Costs	5,324,769.45	4,917,696.27	4,917,696.27
Rate for 2014-2015 **	6.27*	15.74*	15.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 21135
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	79,184.90	266,704.16	266,704.16
2010-2011 Fixed Carry Forward	-16,663.77	0.00	-8,551.90
Total Indirect Costs	95,848.67	266,704.16	275,256.06
2010-2011 Direct Costs	1,857,484.05	1,669,964.79	1,669,964.79
2012-2013 Rate	5.16*	15.97*	16.48**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,762,266.15	1,553,843.90	1,553,843.90
Indirect costs based on rate ** multiplied by actual direct costs	90,932.93	233,076.59	256,073.47
2012-2013 Actual Indirect Costs	76,078.19	284,500.44	284,500.44
2010-2011 Fixed Carry Forward	-16,663.77	0.00	-8,551.90
Total Indirect Costs	92,741.96	284,500.44	293,052.34
Over/(Under) Recovery	-1,809.03	0.00	-36,978.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	76,078.19	284,500.44	284,500.44
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,809.03	0.00	-36,978.87
Total Projected Indirect 2014-2015 (Numerator)	77,887.22	284,500.44	321,479.31
Direct Costs	1,762,266.15	1,553,843.90	1,553,843.90
Rate for 2014-2015 **	4.42*	18.31*	20.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	958,854.90	1,268,354.49	1,268,354.49
2010-2011 Fixed Carry Forward	-325,477.30	-304,073.63	-304,073.63
Total Indirect Costs	1,284,332.20	1,572,428.12	1,572,428.12
2010-2011 Direct Costs	8,630,666.82	8,321,167.23	8,321,167.23
2012-2013 Rate	14.88*	18.90*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,857,924.76	8,545,947.37	8,545,947.37
Indirect costs based on rate ** multiplied by actual direct costs	1,318,059.20	1,281,892.11	1,615,184.05
2012-2013 Actual Indirect Costs	1,104,385.47	1,416,362.86	1,416,362.86
2010-2011 Fixed Carry Forward	-325,477.30	-304,073.63	-304,073.63
Total Indirect Costs	1,429,862.77	1,720,436.49	1,720,436.49
Over/(Under) Recovery	-111,803.57	0.00	-105,252.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,104,385.47	1,416,362.86	1,416,362.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-111,803.57	0.00	-105,252.44
Total Projected Indirect 2014-2015 (Numerator)	1,216,189.04	1,416,362.86	1,521,615.30
Direct Costs	8,857,924.76	8,545,947.37	8,545,947.37
Rate for 2014-2015 **	13.73*	16.57*	17.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 22010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	388,741.20	1,541,142.01	1,541,142.01
2010-2011 Fixed Carry Forward	-16,118.95	0.00	5,930.02
Total Indirect Costs	404,860.15	1,541,142.01	1,535,211.99
2010-2011 Direct Costs	10,195,587.24	9,043,186.43	9,043,186.43
2012-2013 Rate	3.97*	17.04*	16.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,552,456.20	8,587,342.80	8,587,342.80
Indirect costs based on rate ** multiplied by actual direct costs	379,232.51	1,288,101.42	1,458,130.81
2012-2013 Actual Indirect Costs	425,669.44	1,390,782.84	1,390,782.84
2010-2011 Fixed Carry Forward	-16,118.95	0.00	5,930.02
Total Indirect Costs	441,788.39	1,390,782.84	1,384,852.82
Over/(Under) Recovery	-62,555.88	0.00	73,277.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	425,669.44	1,390,782.84	1,390,782.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-62,555.88	0.00	73,277.99
Total Projected Indirect 2014-2015 (Numerator)	488,225.32	1,390,782.84	1,317,504.85
Direct Costs	9,552,456.20	8,587,342.80	8,587,342.80
Rate for 2014-2015 **	5.11*	16.20*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 22025
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	208,074.83	766,951.42	766,951.42
2010-2011 Fixed Carry Forward	-20,618.45	0.00	43,077.18
Total Indirect Costs	228,693.28	766,951.42	723,874.24
2010-2011 Direct Costs	6,508,250.37	5,949,373.78	5,949,373.78
2012-2013 Rate	3.51*	12.89*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,060,354.03	5,440,767.28	5,440,767.28
Indirect costs based on rate ** multiplied by actual direct costs	212,718.43	701,314.90	662,141.38
2012-2013 Actual Indirect Costs	168,892.89	788,479.64	788,479.64
2010-2011 Fixed Carry Forward	-20,618.45	0.00	43,077.18
Total Indirect Costs	189,511.34	788,479.64	745,402.46
Over/(Under) Recovery	23,207.09	-87,164.74	-83,261.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	168,892.89	788,479.64	788,479.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	23,207.09	-87,164.74	-83,261.08
Total Projected Indirect 2014-2015 (Numerator)	145,685.80	875,644.38	871,740.72
Direct Costs	6,060,354.03	5,440,767.28	5,440,767.28
Rate for 2014-2015 **	2.40*	16.09*	16.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 22030
Form R0418

*** Final ***

Breitung Township School District
2000 WEST PYLE DR
KINGSFORD, MI 49802

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	613,013.84	1,784,442.96	1,784,442.96
2010-2011 Fixed Carry Forward	-200,601.61	-228,319.00	-229,744.62
Total Indirect Costs	813,615.45	2,012,761.96	2,014,187.58
2010-2011 Direct Costs	13,139,408.62	11,967,979.50	11,967,979.50
2012-2013 Rate	6.19*	16.82*	16.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,771,761.30	12,607,867.09	12,607,867.09
Indirect costs based on rate ** multiplied by actual direct costs	852,472.02	1,891,180.06	2,121,904.03
2012-2013 Actual Indirect Costs	606,299.61	1,770,193.82	1,770,193.82
2010-2011 Fixed Carry Forward	-200,601.61	-228,319.00	-229,744.62
Total Indirect Costs	806,901.22	1,998,512.82	1,999,938.44
Over/(Under) Recovery	45,570.80	0.00	121,965.59

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	606,299.61	1,770,193.82	1,770,193.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	45,570.80	0.00	121,965.59
Total Projected Indirect 2014-2015 (Numerator)	560,728.81	1,770,193.82	1,648,228.23
Direct Costs	13,771,761.30	12,607,867.09	12,607,867.09
Rate for 2014-2015 **	4.07*	14.04*	13.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 22045
Form R0418

*** Final ***

North Dickinson County Schools
W6588 M-69
FELCH, MI 49831

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	126,823.01	477,004.49	477,004.49
2010-2011 Fixed Carry Forward	5,620.39	0.00	887.72
Total Indirect Costs	121,202.62	477,004.49	476,116.77
2010-2011 Direct Costs	2,854,491.30	2,504,309.82	2,504,309.82
2012-2013 Rate	4.25*	19.05*	19.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,467,636.44	2,133,477.16	2,133,477.16
Indirect costs based on rate ** multiplied by actual direct costs	104,874.55	320,021.57	405,574.01
2012-2013 Actual Indirect Costs	124,050.36	458,209.64	458,209.64
2010-2011 Fixed Carry Forward	5,620.39	0.00	887.72
Total Indirect Costs	118,429.97	458,209.64	457,321.92
Over/(Under) Recovery	-13,555.42	0.00	-51,747.91

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	124,050.36	458,209.64	458,209.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,555.42	0.00	-51,747.91
Total Projected Indirect 2014-2015 (Numerator)	137,605.78	458,209.64	509,957.55
Direct Costs	2,467,636.44	2,133,477.16	2,133,477.16
Rate for 2014-2015 **	5.58*	21.48*	23.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23000
Form R0418

*** Final ***

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,624,690.47	2,088,113.86	2,088,113.86
2010-2011 Fixed Carry Forward	-107,132.20	-114,931.09	-114,931.09
Total Indirect Costs	1,731,822.67	2,203,044.95	2,203,044.95
2010-2011 Direct Costs	22,786,791.00	22,323,367.61	22,323,367.61
2012-2013 Rate	7.60*	9.87*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,519,172.22	21,036,307.19	21,036,307.19
Indirect costs based on rate ** multiplied by actual direct costs	1,635,457.09	2,076,283.52	2,076,283.52
2012-2013 Actual Indirect Costs	1,710,971.80	2,193,836.83	2,193,836.83
2010-2011 Fixed Carry Forward	-107,132.20	-114,931.09	-114,931.09
Total Indirect Costs	1,818,104.00	2,308,767.92	2,308,767.92
Over/(Under) Recovery	-182,646.91	-232,484.40	-232,484.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,710,971.80	2,193,836.83	2,193,836.83
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-182,646.91	-232,484.40	-232,484.40
Total Projected Indirect 2014-2015 (Numerator)	1,893,618.71	2,426,321.23	2,426,321.23
Direct Costs	21,519,172.22	21,036,307.19	21,036,307.19
Rate for 2014-2015 **	8.80*	11.53*	11.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23010
Form R0418

*** Final ***

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	247,029.54	1,125,833.20	1,125,833.20
2010-2011 Fixed Carry Forward	26,454.68	0.00	110,096.22
Total Indirect Costs	220,574.86	1,125,833.20	1,015,736.98
2010-2011 Direct Costs	5,973,735.55	5,094,931.89	5,094,931.89
2012-2013 Rate	3.69*	22.10*	19.94**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,268,792.04	4,480,042.26	4,480,042.26
Indirect costs based on rate ** multiplied by actual direct costs	194,418.43	672,006.34	893,320.43
2012-2013 Actual Indirect Costs	178,476.53	967,226.31	967,226.31
2010-2011 Fixed Carry Forward	26,454.68	0.00	110,096.22
Total Indirect Costs	152,021.85	967,226.31	857,130.09
Over/(Under) Recovery	42,396.58	0.00	36,190.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	178,476.53	967,226.31	967,226.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	42,396.58	0.00	36,190.34
Total Projected Indirect 2014-2015 (Numerator)	136,079.95	967,226.31	931,035.97
Direct Costs	5,268,792.04	4,480,042.26	4,480,042.26
Rate for 2014-2015 **	2.58*	21.59*	20.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23030
Form R0418

*** Final ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	419,131.95	2,826,842.96	2,826,842.96
2010-2011 Fixed Carry Forward	54,465.71	0.00	1,030,859.75
Total Indirect Costs	364,666.24	2,826,842.96	1,795,983.21
2010-2011 Direct Costs	26,053,501.70	23,645,790.69	23,645,790.69
2012-2013 Rate	1.40*	11.95*	7.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,268,394.02	21,089,754.09	21,089,754.09
Indirect costs based on rate ** multiplied by actual direct costs	325,757.52	2,520,225.61	1,602,821.31
2012-2013 Actual Indirect Costs	437,460.53	2,616,100.46	2,616,100.46
2010-2011 Fixed Carry Forward	54,465.71	0.00	1,030,859.75
Total Indirect Costs	382,994.82	2,616,100.46	1,585,240.71
Over/(Under) Recovery	-57,237.30	-95,874.85	17,580.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	437,460.53	2,616,100.46	2,616,100.46
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-57,237.30	-95,874.85	17,580.60
Total Projected Indirect 2014-2015 (Numerator)	494,697.83	2,711,975.31	2,598,519.86
Direct Costs	23,268,394.02	21,089,754.09	21,089,754.09
Rate for 2014-2015 **	2.13*	12.86*	12.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	687,130.17	2,602,821.81	2,602,821.81
2010-2011 Fixed Carry Forward	19,655.91	469,698.48	470,587.29
Total Indirect Costs	667,474.26	2,133,123.33	2,132,234.52
2010-2011 Direct Costs	23,178,807.82	21,263,116.18	21,263,116.18
2012-2013 Rate	2.88*	10.03*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,133,440.50	21,385,187.82	21,385,187.82
Indirect costs based on rate ** multiplied by actual direct costs	666,243.09	2,144,934.34	2,144,934.34
2012-2013 Actual Indirect Costs	509,005.23	2,257,257.91	2,257,257.91
2010-2011 Fixed Carry Forward	19,655.91	469,698.48	470,587.29
Total Indirect Costs	489,349.32	1,787,559.43	1,786,670.62
Over/(Under) Recovery	176,893.77	357,374.91	358,263.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	509,005.23	2,257,257.91	2,257,257.91
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	176,893.77	357,374.91	358,263.72
Total Projected Indirect 2014-2015 (Numerator)	332,111.46	1,899,883.00	1,898,994.19
Direct Costs	23,133,440.50	21,385,187.82	21,385,187.82
Rate for 2014-2015 **	1.44*	8.88*	8.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,228,818.83	5,329,349.93	5,329,349.93
2010-2011 Fixed Carry Forward	112,028.28	0.00	832,022.42
Total Indirect Costs	1,116,790.55	5,329,349.93	4,497,327.51
2010-2011 Direct Costs	41,577,595.75	37,477,064.65	37,477,064.65
2012-2013 Rate	2.69*	14.22*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	43,518,714.73	39,473,838.90	39,473,838.90
Indirect costs based on rate ** multiplied by actual direct costs	1,170,653.43	5,613,179.89	4,736,860.67
2012-2013 Actual Indirect Costs	1,445,942.07	5,490,817.90	5,490,817.90
2010-2011 Fixed Carry Forward	112,028.28	0.00	832,022.42
Total Indirect Costs	1,333,913.79	5,490,817.90	4,658,795.48
Over/(Under) Recovery	-163,260.36	122,361.99	78,065.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,445,942.07	5,490,817.90	5,490,817.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-163,260.36	122,361.99	78,065.19
Total Projected Indirect 2014-2015 (Numerator)	1,609,202.43	5,368,455.91	5,412,752.71
Direct Costs	43,518,714.73	39,473,838.90	39,473,838.90
Rate for 2014-2015 **	3.70*	13.60*	13.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23065
Form R0418

*** Final ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	398,617.03	1,645,290.52	1,645,290.52
2010-2011 Fixed Carry Forward	7,313.12	-7,976.66	-6,167.59
Total Indirect Costs	391,303.91	1,653,267.18	1,651,458.11
2010-2011 Direct Costs	12,287,225.48	11,040,551.99	11,040,551.99
2012-2013 Rate	3.18*	14.97*	14.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,707,006.91	9,701,668.69	9,701,668.69
Indirect costs based on rate ** multiplied by actual direct costs	340,482.82	1,452,339.80	1,451,369.64
2012-2013 Actual Indirect Costs	352,878.25	1,358,216.47	1,358,216.47
2010-2011 Fixed Carry Forward	7,313.12	-7,976.66	-6,167.59
Total Indirect Costs	345,565.13	1,366,193.13	1,364,384.06
Over/(Under) Recovery	-5,082.31	86,146.67	86,985.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	352,878.25	1,358,216.47	1,358,216.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,082.31	86,146.67	86,985.58
Total Projected Indirect 2014-2015 (Numerator)	357,960.56	1,272,069.80	1,271,230.89
Direct Costs	10,707,006.91	9,701,668.69	9,701,668.69
Rate for 2014-2015 **	3.34*	13.11*	13.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23080
Form R0418

*** Final ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	383,154.21	1,351,365.87	1,351,365.87
2010-2011 Fixed Carry Forward	14.74	124,279.11	123,698.55
Total Indirect Costs	383,139.47	1,227,086.76	1,227,667.32
2010-2011 Direct Costs	12,696,076.51	11,727,864.85	11,727,864.85
2012-2013 Rate	3.02*	10.46*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,423,513.79	11,540,452.30	11,540,452.30
Indirect costs based on rate ** multiplied by actual direct costs	375,190.12	1,207,131.31	1,208,285.36
2012-2013 Actual Indirect Costs	423,496.35	1,306,557.84	1,306,557.84
2010-2011 Fixed Carry Forward	14.74	124,279.11	123,698.55
Total Indirect Costs	423,481.61	1,182,278.73	1,182,859.29
Over/(Under) Recovery	-48,291.49	24,852.58	25,426.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	423,496.35	1,306,557.84	1,306,557.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-48,291.49	24,852.58	25,426.07
Total Projected Indirect 2014-2015 (Numerator)	471,787.84	1,281,705.26	1,281,131.77
Direct Costs	12,423,513.79	11,540,452.30	11,540,452.30
Rate for 2014-2015 **	3.80*	11.11*	11.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23090
Form R0418

*** Final ***

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	198,848.22	962,053.06	962,053.06
2010-2011 Fixed Carry Forward	44,858.95	68,292.03	68,292.03
Total Indirect Costs	153,989.27	893,761.03	893,761.03
2010-2011 Direct Costs	8,718,697.44	7,955,492.60	7,955,492.60
2012-2013 Rate	1.77*	11.23*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,318,632.23	7,575,539.68	7,575,539.68
Indirect costs based on rate ** multiplied by actual direct costs	147,239.79	850,733.11	850,733.11
2012-2013 Actual Indirect Costs	248,740.65	991,833.20	991,833.20
2010-2011 Fixed Carry Forward	44,858.95	68,292.03	68,292.03
Total Indirect Costs	203,881.70	923,541.17	923,541.17
Over/(Under) Recovery	-56,641.91	-72,808.06	-72,808.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	248,740.65	991,833.20	991,833.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-56,641.91	-72,808.06	-72,808.06
Total Projected Indirect 2014-2015 (Numerator)	305,382.56	1,064,641.26	1,064,641.26
Direct Costs	8,318,632.23	7,575,539.68	7,575,539.68
Rate for 2014-2015 **	3.67*	14.05*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23490
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	9,018.00	22,197.07	22,197.07
2010-2011 Fixed Carry Forward	-4,989.57	0.00	9,193.01
Total Indirect Costs	14,007.57	22,197.07	13,004.06
2010-2011 Direct Costs	155,537.70	142,358.63	142,358.63
2012-2013 Rate	9.01*	15.59*	9.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	128,968.68	118,437.48	118,437.48
Indirect costs based on rate ** multiplied by actual direct costs	11,620.08	17,765.62	10,813.34
2012-2013 Actual Indirect Costs	0.00	10,531.20	10,531.20
2010-2011 Fixed Carry Forward	-4,989.57	0.00	9,193.01
Total Indirect Costs	4,989.57	10,531.20	1,338.19
Over/(Under) Recovery	6,630.51	0.00	9,475.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	10,531.20	10,531.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	6,630.51	0.00	9,475.15
Total Projected Indirect 2014-2015 (Numerator)	-6,630.51	10,531.20	1,056.05
Direct Costs	128,968.68	118,437.48	118,437.48
Rate for 2014-2015 **	0.00*	8.89*	0.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23901
Form R0418

*** Final ***

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	18,097.76	147,036.31	147,036.31
2010-2011 Fixed Carry Forward	-4,455.26	10,682.04	10,682.04
Total Indirect Costs	22,553.02	136,354.27	136,354.27
2010-2011 Direct Costs	1,392,091.76	1,263,153.21	1,263,153.21
2012-2013 Rate	1.62*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,407,796.19	1,284,693.09	1,284,693.09
Indirect costs based on rate ** multiplied by actual direct costs	22,806.30	138,618.38	138,618.38
2012-2013 Actual Indirect Costs	2,577.54	125,680.64	125,680.64
2010-2011 Fixed Carry Forward	-4,455.26	10,682.04	10,682.04
Total Indirect Costs	7,032.80	114,998.60	114,998.60
Over/(Under) Recovery	15,773.50	23,619.78	23,619.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,577.54	125,680.64	125,680.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	15,773.50	23,619.78	23,619.78
Total Projected Indirect 2014-2015 (Numerator)	-13,195.96	102,060.86	102,060.86
Direct Costs	1,407,796.19	1,284,693.09	1,284,693.09
Rate for 2014-2015 **	0.00*	7.94*	7.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 23902
Form R0418

*** Final ***

Relevant Academy of Eaton County
512 E LOVETT ST
CHARLOTTE, MI 48813

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	998,412.97	950,078.69	950,078.69
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	37,658.72	85,993.00	85,993.00
Total Indirect Costs	37,658.72	85,993.00	85,993.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	37,658.72	85,993.00	85,993.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	37,658.72	85,993.00	85,993.00
Direct Costs	998,412.97	950,078.69	950,078.69
Rate for 2014-2015 **	3.77*	9.05*	9.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 24020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	388,049.04	1,796,370.73	1,796,370.73
2010-2011 Fixed Carry Forward	-43,744.03	0.00	-119,347.41
Total Indirect Costs	431,793.07	1,796,370.73	1,915,718.14
2010-2011 Direct Costs	11,501,903.08	10,093,581.39	10,093,581.39
2012-2013 Rate	3.75*	17.80*	18.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,907,459.61	9,551,070.94	9,551,070.94
Indirect costs based on rate ** multiplied by actual direct costs	409,029.74	1,432,660.64	1,812,793.26
2012-2013 Actual Indirect Costs	347,161.07	1,703,549.74	1,703,549.74
2010-2011 Fixed Carry Forward	-43,744.03	0.00	-119,347.41
Total Indirect Costs	390,905.10	1,703,549.74	1,822,897.15
Over/(Under) Recovery	18,124.64	0.00	-10,103.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	347,161.07	1,703,549.74	1,703,549.74
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	18,124.64	0.00	-10,103.89
Total Projected Indirect 2014-2015 (Numerator)	329,036.43	1,703,549.74	1,713,653.63
Direct Costs	10,907,459.61	9,551,070.94	9,551,070.94
Rate for 2014-2015 **	3.02*	17.84*	17.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 24030
Form R0418

*** Final ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	77,416.53	295,829.21	295,829.21
2010-2011 Fixed Carry Forward	-4,043.85	52,858.02	52,858.02
Total Indirect Costs	81,460.38	242,971.19	242,971.19
2010-2011 Direct Costs	3,162,696.97	2,944,284.29	2,944,284.29
2012-2013 Rate	2.58*	8.25*	8.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,854,491.19	2,633,214.99	2,633,214.99
Indirect costs based on rate ** multiplied by actual direct costs	73,645.87	217,240.24	217,240.24
2012-2013 Actual Indirect Costs	66,987.14	288,263.34	288,263.34
2010-2011 Fixed Carry Forward	-4,043.85	52,858.02	52,858.02
Total Indirect Costs	71,030.99	235,405.32	235,405.32
Over/(Under) Recovery	2,614.88	-18,165.08	-18,165.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	66,987.14	288,263.34	288,263.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,614.88	-18,165.08	-18,165.08
Total Projected Indirect 2014-2015 (Numerator)	64,372.26	306,428.42	306,428.42
Direct Costs	2,854,491.19	2,633,214.99	2,633,214.99
Rate for 2014-2015 **	2.26*	11.64*	11.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 24040
Form R0418

*** Final ***

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	143,371.20	711,266.09	711,266.09
2010-2011 Fixed Carry Forward	-1,141.31	40,253.44	40,253.44
Total Indirect Costs	144,512.51	671,012.65	671,012.65
2010-2011 Direct Costs	6,306,840.74	5,738,945.85	5,738,945.85
2012-2013 Rate	2.29*	11.69*	11.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,092,994.49	5,642,384.56	5,642,384.56
Indirect costs based on rate ** multiplied by actual direct costs	139,529.57	659,594.76	659,594.76
2012-2013 Actual Indirect Costs	156,698.61	607,308.54	607,308.54
2010-2011 Fixed Carry Forward	-1,141.31	40,253.44	40,253.44
Total Indirect Costs	157,839.92	567,055.10	567,055.10
Over/(Under) Recovery	-18,310.35	92,539.66	92,539.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	156,698.61	607,308.54	607,308.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,310.35	92,539.66	92,539.66
Total Projected Indirect 2014-2015 (Numerator)	175,008.96	514,768.88	514,768.88
Direct Costs	6,092,994.49	5,642,384.56	5,642,384.56
Rate for 2014-2015 **	2.87*	9.12*	9.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 24070
Form R0418

*** Final ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	369,814.19	2,405,723.29	2,405,723.29
2010-2011 Fixed Carry Forward	-17,764.74	315,045.98	314,237.50
Total Indirect Costs	387,578.93	2,090,677.31	2,091,485.79
2010-2011 Direct Costs	24,681,518.77	22,645,609.67	22,645,609.67
2012-2013 Rate	1.57*	9.23*	9.24**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,887,842.67	22,907,657.15	22,907,657.15
Indirect costs based on rate ** multiplied by actual direct costs	390,739.13	2,114,376.75	2,116,667.52
2012-2013 Actual Indirect Costs	406,029.25	2,386,214.77	2,386,214.77
2010-2011 Fixed Carry Forward	-17,764.74	315,045.98	314,237.50
Total Indirect Costs	423,793.99	2,071,168.79	2,071,977.27
Over/(Under) Recovery	-33,054.86	43,207.96	44,690.25

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	406,029.25	2,386,214.77	2,386,214.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-33,054.86	43,207.96	44,690.25
Total Projected Indirect 2014-2015 (Numerator)	439,084.11	2,343,006.81	2,341,524.52
Direct Costs	24,887,842.67	22,907,657.15	22,907,657.15
Rate for 2014-2015 **	1.76*	10.23*	10.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 24901
Form R0418

*** Final ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	165,205.00	165,205.00
2010-2011 Fixed Carry Forward	0.00	-16,979.68	-16,979.68
Total Indirect Costs	0.00	182,184.68	182,184.68
2010-2011 Direct Costs	2,122,925.00	1,957,720.00	1,957,720.00
2012-2013 Rate	0.00*	9.31*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,757,018.00	1,647,738.00	1,647,738.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	153,404.41	153,404.41
2012-2013 Actual Indirect Costs	0.00	109,280.00	109,280.00
2010-2011 Fixed Carry Forward	0.00	-16,979.68	-16,979.68
Total Indirect Costs	0.00	126,259.68	126,259.68
Over/(Under) Recovery	0.00	27,144.73	27,144.73

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	109,280.00	109,280.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	27,144.73	27,144.73
Total Projected Indirect 2014-2015 (Numerator)	0.00	82,135.27	82,135.27
Direct Costs	1,757,018.00	1,647,738.00	1,647,738.00
Rate for 2014-2015 **	0.00*	4.98*	4.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25000
Form R0418

*** Final ***

Genesee ISD
2413 WEST MAPLE AVE
FLINT, MI 48507

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,477,896.64	7,145,129.54	7,145,129.54
2010-2011 Fixed Carry Forward	-525,640.11	-106,931.36	-106,931.36
Total Indirect Costs	5,003,536.75	7,252,060.90	7,252,060.90
2010-2011 Direct Costs	66,418,213.03	63,750,980.13	63,750,980.13
2012-2013 Rate	7.53*	11.38*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	73,040,868.29	70,552,007.55	70,552,007.55
Indirect costs based on rate ** multiplied by actual direct costs	5,499,977.38	8,028,818.46	8,028,818.46
2012-2013 Actual Indirect Costs	4,986,679.34	7,475,540.08	7,475,540.08
2010-2011 Fixed Carry Forward	-525,640.11	-106,931.36	-106,931.36
Total Indirect Costs	5,512,319.45	7,582,471.44	7,582,471.44
Over/(Under) Recovery	-12,342.07	446,347.02	446,347.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,986,679.34	7,475,540.08	7,475,540.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,342.07	446,347.02	446,347.02
Total Projected Indirect 2014-2015 (Numerator)	4,999,021.41	7,029,193.06	7,029,193.06
Direct Costs	73,040,868.29	70,552,007.55	70,552,007.55
Rate for 2014-2015 **	6.84*	9.96*	9.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,787,312.10	25,044,254.31	25,044,254.31
2010-2011 Fixed Carry Forward	-1,968,249.93	0.00	-307,639.30
Total Indirect Costs	8,755,562.03	25,044,254.31	25,351,893.61
2010-2011 Direct Costs	156,661,536.46	138,404,594.25	138,404,594.25
2012-2013 Rate	5.59*	18.09*	18.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	117,761,630.85	102,731,824.29	102,731,824.29
Indirect costs based on rate ** multiplied by actual direct costs	6,582,875.16	15,409,773.64	18,820,470.21
2012-2013 Actual Indirect Costs	7,766,506.16	22,796,312.72	22,796,312.72
2010-2011 Fixed Carry Forward	-1,968,249.93	0.00	-307,639.30
Total Indirect Costs	9,734,756.09	22,796,312.72	23,103,952.02
Over/(Under) Recovery	-3,151,880.93	0.00	-4,283,481.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	7,766,506.16	22,796,312.72	22,796,312.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,151,880.93	0.00	-4,283,481.81
Total Projected Indirect 2014-2015 (Numerator)	10,918,387.09	22,796,312.72	27,079,794.53
Direct Costs	117,761,630.85	102,731,824.29	102,731,824.29
Rate for 2014-2015 **	9.27*	22.19*	26.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,572,810.95	10,072,829.20	10,072,829.20
2010-2011 Fixed Carry Forward	141,737.47	0.00	905,105.79
Total Indirect Costs	1,431,073.48	10,072,829.20	9,167,723.41
2010-2011 Direct Costs	72,767,441.13	64,267,422.88	64,267,422.88
2012-2013 Rate	1.97*	15.67*	14.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	75,014,145.53	67,345,272.38	67,345,272.38
Indirect costs based on rate ** multiplied by actual direct costs	1,477,778.67	10,101,790.86	9,603,435.84
2012-2013 Actual Indirect Costs	1,625,222.43	9,294,095.58	9,294,095.58
2010-2011 Fixed Carry Forward	141,737.47	0.00	905,105.79
Total Indirect Costs	1,483,484.96	9,294,095.58	8,388,989.79
Over/(Under) Recovery	-5,706.29	0.00	1,214,446.05

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,625,222.43	9,294,095.58	9,294,095.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,706.29	0.00	1,214,446.05
Total Projected Indirect 2014-2015 (Numerator)	1,630,928.72	9,294,095.58	8,079,649.53
Direct Costs	75,014,145.53	67,345,272.38	67,345,272.38
Rate for 2014-2015 **	2.17*	13.80*	12.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25040
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	526,420.61	3,148,355.04	3,148,355.04
2010-2011 Fixed Carry Forward	93,396.27	0.00	512,259.28
Total Indirect Costs	433,024.34	3,148,355.04	2,636,095.76
2010-2011 Direct Costs	25,548,319.26	22,926,384.83	22,926,384.83
2012-2013 Rate	1.69*	13.73*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,980,740.74	19,450,096.69	19,450,096.69
Indirect costs based on rate ** multiplied by actual direct costs	371,474.52	2,670,498.28	2,236,761.12
2012-2013 Actual Indirect Costs	665,048.75	3,195,692.80	3,195,692.80
2010-2011 Fixed Carry Forward	93,396.27	0.00	512,259.28
Total Indirect Costs	571,652.48	3,195,692.80	2,683,433.52
Over/(Under) Recovery	-200,177.96	-525,194.52	-446,672.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	665,048.75	3,195,692.80	3,195,692.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-200,177.96	-525,194.52	-446,672.40
Total Projected Indirect 2014-2015 (Numerator)	865,226.71	3,720,887.32	3,642,365.20
Direct Costs	21,980,740.74	19,450,096.69	19,450,096.69
Rate for 2014-2015 **	3.94*	19.13*	18.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25050
Form R0418

*** Final ***

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	598,141.49	2,465,815.55	2,465,815.55
2010-2011 Fixed Carry Forward	-25.29	-103,056.34	-108,440.29
Total Indirect Costs	598,166.78	2,568,871.89	2,574,255.84
2010-2011 Direct Costs	17,875,527.78	16,007,853.72	16,007,853.72
2012-2013 Rate	3.35*	16.05*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,789,504.23	16,140,103.93	16,140,103.93
Indirect costs based on rate ** multiplied by actual direct costs	595,948.39	2,421,015.59	2,595,328.71
2012-2013 Actual Indirect Costs	522,329.47	2,171,729.77	2,171,729.77
2010-2011 Fixed Carry Forward	-25.29	-103,056.34	-108,440.29
Total Indirect Costs	522,354.76	2,274,786.11	2,280,170.06
Over/(Under) Recovery	73,593.63	0.00	315,158.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	522,329.47	2,171,729.77	2,171,729.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	73,593.63	0.00	315,158.65
Total Projected Indirect 2014-2015 (Numerator)	448,735.84	2,171,729.77	1,856,571.12
Direct Costs	17,789,504.23	16,140,103.93	16,140,103.93
Rate for 2014-2015 **	2.52*	13.46*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25060
Form R0418

*** Final ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	45,779.76	1,245,653.37	1,245,653.37
2010-2011 Fixed Carry Forward	12,204.90	480,061.83	480,061.83
Total Indirect Costs	33,574.86	765,591.54	765,591.54
2010-2011 Direct Costs	16,672,713.16	15,472,839.55	15,472,839.55
2012-2013 Rate	0.20*	4.95*	4.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,368,491.05	17,395,888.60	17,395,888.60
Indirect costs based on rate ** multiplied by actual direct costs	36,736.98	861,096.49	861,096.49
2012-2013 Actual Indirect Costs	213,963.32	1,186,565.77	1,186,565.77
2010-2011 Fixed Carry Forward	12,204.90	480,061.83	480,061.83
Total Indirect Costs	201,758.42	706,503.94	706,503.94
Over/(Under) Recovery	-165,021.44	154,592.55	154,592.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	213,963.32	1,186,565.77	1,186,565.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-165,021.44	154,592.55	154,592.55
Total Projected Indirect 2014-2015 (Numerator)	378,984.76	1,031,973.22	1,031,973.22
Direct Costs	18,368,491.05	17,395,888.60	17,395,888.60
Rate for 2014-2015 **	2.06*	5.93*	5.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	161,569.04	779,904.48	779,904.48
2010-2011 Fixed Carry Forward	-29,690.66	-40,416.47	-40,416.47
Total Indirect Costs	191,259.70	820,320.95	820,320.95
2010-2011 Direct Costs	6,871,758.21	6,253,422.77	6,253,422.77
2012-2013 Rate	2.78*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,858,378.68	6,236,630.08	6,236,630.08
Indirect costs based on rate ** multiplied by actual direct costs	190,662.93	818,245.87	818,245.87
2012-2013 Actual Indirect Costs	161,187.77	782,936.37	782,936.37
2010-2011 Fixed Carry Forward	-29,690.66	-40,416.47	-40,416.47
Total Indirect Costs	190,878.43	823,352.84	823,352.84
Over/(Under) Recovery	-215.50	-5,106.97	-5,106.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	161,187.77	782,936.37	782,936.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-215.50	-5,106.97	-5,106.97
Total Projected Indirect 2014-2015 (Numerator)	161,403.27	788,043.34	788,043.34
Direct Costs	6,858,378.68	6,236,630.08	6,236,630.08
Rate for 2014-2015 **	2.35*	12.64*	12.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25080
Form R0418

*** Final ***

Carman-Ainsworth Community Schools
G3475 WEST COURT ST
FLINT, MI 48532

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,235,218.16	5,818,768.32	5,818,768.32
2010-2011 Fixed Carry Forward	320,333.53	981,753.71	977,059.52
Total Indirect Costs	914,884.63	4,837,014.61	4,841,708.80
2010-2011 Direct Costs	50,102,439.23	45,518,889.07	45,518,889.07
2012-2013 Rate	1.83*	10.63*	10.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	47,658,157.84	44,228,489.54	44,228,489.54
Indirect costs based on rate ** multiplied by actual direct costs	872,144.29	4,701,488.44	4,705,911.29
2012-2013 Actual Indirect Costs	1,173,480.13	4,603,148.43	4,603,148.43
2010-2011 Fixed Carry Forward	320,333.53	981,753.71	977,059.52
Total Indirect Costs	853,146.60	3,621,394.72	3,626,088.91
Over/(Under) Recovery	18,997.69	1,080,093.72	1,079,822.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,173,480.13	4,603,148.43	4,603,148.43
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	18,997.69	1,080,093.72	1,079,822.38
Total Projected Indirect 2014-2015 (Numerator)	1,154,482.44	3,523,054.71	3,523,326.05
Direct Costs	47,658,157.84	44,228,489.54	44,228,489.54
Rate for 2014-2015 **	2.42*	7.97*	7.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25100
Form R0418

*** Final ***

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	736,245.24	3,702,409.98	3,702,409.98
2010-2011 Fixed Carry Forward	-223,708.70	-48,132.95	-46,385.05
Total Indirect Costs	959,953.94	3,750,542.93	3,748,795.03
2010-2011 Direct Costs	29,875,421.20	26,909,256.46	26,909,256.46
2012-2013 Rate	3.21*	13.94*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,862,666.86	27,102,402.09	27,102,402.09
Indirect costs based on rate ** multiplied by actual direct costs	958,591.61	3,778,074.85	3,775,364.61
2012-2013 Actual Indirect Costs	699,892.29	3,460,157.06	3,460,157.06
2010-2011 Fixed Carry Forward	-223,708.70	-48,132.95	-46,385.05
Total Indirect Costs	923,600.99	3,508,290.01	3,506,542.11
Over/(Under) Recovery	34,990.62	269,784.84	268,822.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	699,892.29	3,460,157.06	3,460,157.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	34,990.62	269,784.84	268,822.50
Total Projected Indirect 2014-2015 (Numerator)	664,901.67	3,190,372.22	3,191,334.56
Direct Costs	29,862,666.86	27,102,402.09	27,102,402.09
Rate for 2014-2015 **	2.23*	11.77*	11.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25110
Form R0418

*** Final ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	732,903.62	3,169,819.50	3,169,819.50
2010-2011 Fixed Carry Forward	46,781.19	104,588.12	103,773.63
Total Indirect Costs	686,122.43	3,065,231.38	3,066,045.87
2010-2011 Direct Costs	27,159,294.84	24,722,378.96	24,722,378.96
2012-2013 Rate	2.53*	12.40*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,879,869.49	24,584,881.07	24,584,881.07
Indirect costs based on rate ** multiplied by actual direct costs	680,060.70	3,048,525.25	3,048,525.25
2012-2013 Actual Indirect Costs	569,399.94	2,864,388.36	2,864,388.36
2010-2011 Fixed Carry Forward	46,781.19	104,588.12	103,773.63
Total Indirect Costs	522,618.75	2,759,800.24	2,760,614.73
Over/(Under) Recovery	157,441.95	288,725.01	287,910.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	569,399.94	2,864,388.36	2,864,388.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	157,441.95	288,725.01	287,910.52
Total Projected Indirect 2014-2015 (Numerator)	411,957.99	2,575,663.35	2,576,477.84
Direct Costs	26,879,869.49	24,584,881.07	24,584,881.07
Rate for 2014-2015 **	1.53*	10.48*	10.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25120
Form R0418

*** Final ***

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	979,715.07	4,163,275.38	4,163,275.38
2010-2011 Fixed Carry Forward	-58,242.24	85,867.27	85,904.83
Total Indirect Costs	1,037,957.31	4,077,408.11	4,077,370.55
2010-2011 Direct Costs	34,357,763.21	31,174,202.90	31,174,202.90
2012-2013 Rate	3.02*	13.08*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	36,022,445.72	33,037,956.18	33,037,956.18
Indirect costs based on rate ** multiplied by actual direct costs	1,087,877.86	4,321,364.67	4,321,364.67
2012-2013 Actual Indirect Costs	1,002,342.79	3,986,832.33	3,986,832.33
2010-2011 Fixed Carry Forward	-58,242.24	85,867.27	85,904.83
Total Indirect Costs	1,060,585.03	3,900,965.06	3,900,927.50
Over/(Under) Recovery	27,292.83	420,399.61	420,437.17

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,002,342.79	3,986,832.33	3,986,832.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	27,292.83	420,399.61	420,437.17
Total Projected Indirect 2014-2015 (Numerator)	975,049.96	3,566,432.72	3,566,395.16
Direct Costs	36,022,445.72	33,037,956.18	33,037,956.18
Rate for 2014-2015 **	2.71*	10.79*	10.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25130
Form R0418

*** Final ***

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	330,135.28	966,341.74	966,341.74
2010-2011 Fixed Carry Forward	14,751.88	155,760.29	155,760.29
Total Indirect Costs	315,383.40	810,581.45	810,581.45
2010-2011 Direct Costs	8,206,173.33	7,569,966.87	7,569,966.87
2012-2013 Rate	3.84*	10.71*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,296,904.76	6,687,400.23	6,687,400.23
Indirect costs based on rate ** multiplied by actual direct costs	280,201.14	716,220.56	716,220.56
2012-2013 Actual Indirect Costs	228,314.98	837,819.51	837,819.51
2010-2011 Fixed Carry Forward	14,751.88	155,760.29	155,760.29
Total Indirect Costs	213,563.10	682,059.22	682,059.22
Over/(Under) Recovery	66,638.04	34,161.34	34,161.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	228,314.98	837,819.51	837,819.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	66,638.04	34,161.34	34,161.34
Total Projected Indirect 2014-2015 (Numerator)	161,676.94	803,658.17	803,658.17
Direct Costs	7,296,904.76	6,687,400.23	6,687,400.23
Rate for 2014-2015 **	2.22*	12.02*	12.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25140
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,574,123.15	5,787,058.96	5,787,058.96
2010-2011 Fixed Carry Forward	-14,418.37	0.00	461,574.42
Total Indirect Costs	1,588,541.52	5,787,058.96	5,325,484.54
2010-2011 Direct Costs	44,005,129.77	39,792,193.96	39,792,193.96
2012-2013 Rate	3.61*	14.54*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	45,960,252.32	41,873,440.75	41,873,440.75
Indirect costs based on rate ** multiplied by actual direct costs	1,659,165.11	6,088,398.29	5,602,666.37
2012-2013 Actual Indirect Costs	1,697,404.21	5,784,215.78	5,784,215.78
2010-2011 Fixed Carry Forward	-14,418.37	0.00	461,574.42
Total Indirect Costs	1,711,822.58	5,784,215.78	5,322,641.36
Over/(Under) Recovery	-52,657.47	304,182.51	280,025.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,697,404.21	5,784,215.78	5,784,215.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-52,657.47	304,182.51	280,025.01
Total Projected Indirect 2014-2015 (Numerator)	1,750,061.68	5,480,033.27	5,504,190.77
Direct Costs	45,960,252.32	41,873,440.75	41,873,440.75
Rate for 2014-2015 **	3.81*	13.09*	13.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25150
Form R0418

*** Final ***

Clio Area School District
430 NORTH MILL ST
CLIO, MI 48420

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,030,482.61	4,117,211.59	4,117,211.59
2010-2011 Fixed Carry Forward	1,217,295.93	0.00	1,727,928.33
Total Indirect Costs	-186,813.32	4,117,211.59	2,389,283.26
2010-2011 Direct Costs	29,906,867.80	26,820,138.82	26,820,138.82
2012-2013 Rate	0.00*	15.35*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,493,232.01	26,823,041.79	26,823,041.79
Indirect costs based on rate ** multiplied by actual direct costs	0.00	4,023,456.27	2,389,933.02
2012-2013 Actual Indirect Costs	888,227.45	3,558,417.67	3,558,417.67
2010-2011 Fixed Carry Forward	1,217,295.93	0.00	1,727,928.33
Total Indirect Costs	-329,068.48	3,558,417.67	1,830,489.34
Over/(Under) Recovery	0.00	0.00	559,443.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	888,227.45	3,558,417.67	3,558,417.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	559,443.68
Total Projected Indirect 2014-2015 (Numerator)	888,227.45	3,558,417.67	2,998,973.99
Direct Costs	29,493,232.01	26,823,041.79	26,823,041.79
Rate for 2014-2015 **	3.01*	13.27*	11.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25180
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,040,880.83	3,962,507.26	3,962,507.26
2010-2011 Fixed Carry Forward	-209,642.74	210,824.71	212,376.20
Total Indirect Costs	1,250,523.57	3,751,682.55	3,750,131.06
2010-2011 Direct Costs	34,679,629.86	31,758,003.43	31,758,003.43
2012-2013 Rate	3.61*	11.81*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,620,462.10	30,820,128.93	30,820,128.93
Indirect costs based on rate ** multiplied by actual direct costs	1,213,698.68	3,639,857.23	3,639,857.23
2012-2013 Actual Indirect Costs	968,640.41	3,768,973.58	3,768,973.58
2010-2011 Fixed Carry Forward	-209,642.74	210,824.71	212,376.20
Total Indirect Costs	1,178,283.15	3,558,148.87	3,556,597.38
Over/(Under) Recovery	35,415.53	81,708.36	83,259.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	968,640.41	3,768,973.58	3,768,973.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	35,415.53	81,708.36	83,259.85
Total Projected Indirect 2014-2015 (Numerator)	933,224.88	3,687,265.22	3,685,713.73
Direct Costs	33,620,462.10	30,820,128.93	30,820,128.93
Rate for 2014-2015 **	2.78*	11.96*	11.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25200
Form R0418

*** Final ***

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	467,341.43	2,122,953.47	2,122,953.47
2010-2011 Fixed Carry Forward	18,499.07	0.00	362,667.80
Total Indirect Costs	448,842.36	2,122,953.47	1,760,285.67
2010-2011 Direct Costs	15,330,533.81	13,674,921.77	13,674,921.77
2012-2013 Rate	2.93*	15.52*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,310,425.65	14,773,276.83	14,773,276.83
Indirect costs based on rate ** multiplied by actual direct costs	477,895.47	2,215,991.52	1,901,320.73
2012-2013 Actual Indirect Costs	491,998.08	2,029,146.90	2,029,146.90
2010-2011 Fixed Carry Forward	18,499.07	0.00	362,667.80
Total Indirect Costs	473,499.01	2,029,146.90	1,666,479.10
Over/(Under) Recovery	4,396.46	0.00	234,841.63

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	491,998.08	2,029,146.90	2,029,146.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,396.46	0.00	234,841.63
Total Projected Indirect 2014-2015 (Numerator)	487,601.62	2,029,146.90	1,794,305.27
Direct Costs	16,310,425.65	14,773,276.83	14,773,276.83
Rate for 2014-2015 **	2.99*	13.74*	12.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25210
Form R0418

*** Final ***

Westwood Heights Schools
G-3223 WEST CARPENTER RD
FLINT, MI 48504

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	269,369.94	1,297,599.28	1,297,599.28
2010-2011 Fixed Carry Forward	-6,216.70	0.00	246,265.55
Total Indirect Costs	275,586.64	1,297,599.28	1,051,333.73
2010-2011 Direct Costs	10,291,459.55	9,263,230.21	9,263,230.21
2012-2013 Rate	2.68*	14.01*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,369,145.50	7,478,060.75	7,478,060.75
Indirect costs based on rate ** multiplied by actual direct costs	224,293.10	1,047,676.31	848,759.90
2012-2013 Actual Indirect Costs	253,030.05	1,144,114.80	1,144,114.80
2010-2011 Fixed Carry Forward	-6,216.70	0.00	246,265.55
Total Indirect Costs	259,246.75	1,144,114.80	897,849.25
Over/(Under) Recovery	-34,953.65	-96,438.49	-49,089.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	253,030.05	1,144,114.80	1,144,114.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-34,953.65	-96,438.49	-49,089.35
Total Projected Indirect 2014-2015 (Numerator)	287,983.70	1,240,553.29	1,193,204.15
Direct Costs	8,369,145.50	7,478,060.75	7,478,060.75
Rate for 2014-2015 **	3.44*	16.59*	15.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25230
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	215,611.54	750,558.03	750,558.03
2010-2011 Fixed Carry Forward	-30,073.97	106,047.75	106,047.75
Total Indirect Costs	245,685.51	644,510.28	644,510.28
2010-2011 Direct Costs	7,305,395.46	6,770,448.97	6,770,448.97
2012-2013 Rate	3.36*	9.52*	9.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,150,635.27	6,627,022.02	6,627,022.02
Indirect costs based on rate ** multiplied by actual direct costs	240,261.35	630,892.50	630,892.50
2012-2013 Actual Indirect Costs	185,199.30	708,812.55	708,812.55
2010-2011 Fixed Carry Forward	-30,073.97	106,047.75	106,047.75
Total Indirect Costs	215,273.27	602,764.80	602,764.80
Over/(Under) Recovery	24,988.08	28,127.70	28,127.70

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	185,199.30	708,812.55	708,812.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	24,988.08	28,127.70	28,127.70
Total Projected Indirect 2014-2015 (Numerator)	160,211.22	680,684.85	680,684.85
Direct Costs	7,150,635.27	6,627,022.02	6,627,022.02
Rate for 2014-2015 **	2.24*	10.27*	10.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25240
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	526,730.96	3,048,802.98	3,048,802.98
2010-2011 Fixed Carry Forward	249,144.31	0.00	1,096,277.17
Total Indirect Costs	277,586.65	3,048,802.98	1,952,525.81
2010-2011 Direct Costs	20,559,844.64	18,037,772.62	18,037,772.62
2012-2013 Rate	1.35*	16.90*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,551,720.26	15,886,738.38	15,886,738.38
Indirect costs based on rate ** multiplied by actual direct costs	250,448.22	2,383,010.76	1,718,945.09
2012-2013 Actual Indirect Costs	603,549.12	3,268,531.00	3,268,531.00
2010-2011 Fixed Carry Forward	249,144.31	0.00	1,096,277.17
Total Indirect Costs	354,404.81	3,268,531.00	2,172,253.83
Over/(Under) Recovery	-103,956.59	0.00	-453,308.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	603,549.12	3,268,531.00	3,268,531.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-103,956.59	0.00	-453,308.74
Total Projected Indirect 2014-2015 (Numerator)	707,505.71	3,268,531.00	3,721,839.74
Direct Costs	18,551,720.26	15,886,738.38	15,886,738.38
Rate for 2014-2015 **	3.81*	20.57*	23.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25250
Form R0418

*** Final ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	760,419.91	2,562,794.98	2,562,794.98
2010-2011 Fixed Carry Forward	-4,966.91	277,086.29	277,086.29
Total Indirect Costs	765,386.82	2,285,708.69	2,285,708.69
2010-2011 Direct Costs	23,825,208.06	22,022,832.99	22,022,832.99
2012-2013 Rate	3.21*	10.38*	10.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,409,833.64	21,810,466.45	21,810,466.45
Indirect costs based on rate ** multiplied by actual direct costs	751,455.66	2,263,926.42	2,263,926.42
2012-2013 Actual Indirect Costs	757,893.28	2,357,260.47	2,357,260.47
2010-2011 Fixed Carry Forward	-4,966.91	277,086.29	277,086.29
Total Indirect Costs	762,860.19	2,080,174.18	2,080,174.18
Over/(Under) Recovery	-11,404.53	183,752.24	183,752.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	757,893.28	2,357,260.47	2,357,260.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-11,404.53	183,752.24	183,752.24
Total Projected Indirect 2014-2015 (Numerator)	769,297.81	2,173,508.23	2,173,508.23
Direct Costs	23,409,833.64	21,810,466.45	21,810,466.45
Rate for 2014-2015 **	3.29*	9.97*	9.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25260
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	561,420.81	1,862,357.71	1,862,357.71
2010-2011 Fixed Carry Forward	-285.31	0.00	162,548.82
Total Indirect Costs	561,706.12	1,862,357.71	1,699,808.89
2010-2011 Direct Costs	13,464,017.99	12,163,081.09	12,163,081.09
2012-2013 Rate	4.17*	15.31*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,965,505.31	10,776,938.50	10,776,938.50
Indirect costs based on rate ** multiplied by actual direct costs	498,961.57	1,616,540.78	1,506,616.00
2012-2013 Actual Indirect Costs	621,545.86	1,810,112.67	1,810,112.67
2010-2011 Fixed Carry Forward	-285.31	0.00	162,548.82
Total Indirect Costs	621,831.17	1,810,112.67	1,647,563.85
Over/(Under) Recovery	-122,869.60	0.00	-140,947.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	621,545.86	1,810,112.67	1,810,112.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-122,869.60	0.00	-140,947.85
Total Projected Indirect 2014-2015 (Numerator)	744,415.46	1,810,112.67	1,951,060.52
Direct Costs	11,965,505.31	10,776,938.50	10,776,938.50
Rate for 2014-2015 **	6.22*	16.80*	18.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25280
Form R0418

*** Final ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	483,687.55	2,154,820.77	2,154,820.77
2010-2011 Fixed Carry Forward	146,887.72	0.00	159,919.40
Total Indirect Costs	336,799.83	2,154,820.77	1,994,901.37
2010-2011 Direct Costs	14,428,365.68	12,757,232.46	12,757,232.46
2012-2013 Rate	2.33*	16.89*	15.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,991,082.96	11,110,864.50	11,110,864.50
Indirect costs based on rate ** multiplied by actual direct costs	279,392.23	1,666,629.68	1,737,739.21
2012-2013 Actual Indirect Costs	319,183.84	1,199,402.30	1,199,402.30
2010-2011 Fixed Carry Forward	146,887.72	0.00	159,919.40
Total Indirect Costs	172,296.12	1,199,402.30	1,039,482.90
Over/(Under) Recovery	107,096.11	0.00	698,256.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	319,183.84	1,199,402.30	1,199,402.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	107,096.11	0.00	698,256.31
Total Projected Indirect 2014-2015 (Numerator)	212,087.73	1,199,402.30	501,145.99
Direct Costs	11,991,082.96	11,110,864.50	11,110,864.50
Rate for 2014-2015 **	1.77*	10.79*	4.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25902
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	220,407.08	455,543.92	455,543.92
2010-2011 Fixed Carry Forward	-25,685.94	0.00	135,554.57
Total Indirect Costs	246,093.02	455,543.92	319,989.35
2010-2011 Direct Costs	2,882,378.97	2,647,242.13	2,647,242.13
2012-2013 Rate	8.54*	17.21*	12.09**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,897,575.23	2,605,820.09	2,605,820.09
Indirect costs based on rate ** multiplied by actual direct costs	247,452.92	390,873.01	315,043.65
2012-2013 Actual Indirect Costs	147,328.44	439,083.58	439,083.58
2010-2011 Fixed Carry Forward	-25,685.94	0.00	135,554.57
Total Indirect Costs	173,014.38	439,083.58	303,529.01
Over/(Under) Recovery	74,438.54	0.00	11,514.64

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	147,328.44	439,083.58	439,083.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	74,438.54	0.00	11,514.64
Total Projected Indirect 2014-2015 (Numerator)	72,889.90	439,083.58	427,568.94
Direct Costs	2,897,575.23	2,605,820.09	2,605,820.09
Rate for 2014-2015 **	2.52*	16.85*	16.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25903
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,854.70	328,301.10	328,301.10
2010-2011 Fixed Carry Forward	0.00	-8,188.81	-8,176.55
Total Indirect Costs	6,854.70	336,489.91	336,477.65
2010-2011 Direct Costs	3,418,325.37	3,096,878.97	3,096,878.97
2012-2013 Rate	0.20*	10.87*	10.87**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,371,778.00	3,108,020.00	3,108,020.00
Indirect costs based on rate ** multiplied by actual direct costs	6,743.56	337,841.77	337,841.77
2012-2013 Actual Indirect Costs	82,981.00	346,739.00	346,739.00
2010-2011 Fixed Carry Forward	0.00	-8,188.81	-8,176.55
Total Indirect Costs	82,981.00	354,927.81	354,915.55
Over/(Under) Recovery	-76,237.44	-17,086.04	-17,073.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	82,981.00	346,739.00	346,739.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-76,237.44	-17,086.04	-17,073.78
Total Projected Indirect 2014-2015 (Numerator)	159,218.44	363,825.04	363,812.78
Direct Costs	3,371,778.00	3,108,020.00	3,108,020.00
Rate for 2014-2015 **	4.72*	11.71*	11.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25904
Form R0418

*** Final ***

Northridge Academy
530 W. Pierson Rd.
FLINT, MI 48505

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	129,180.29	537,488.63	537,488.63
2010-2011 Fixed Carry Forward	50,975.17	0.00	0.00
Total Indirect Costs	78,205.12	537,488.63	537,488.63
2010-2011 Direct Costs	2,483,920.03	2,075,611.69	2,075,611.69
2012-2013 Rate	3.15*	25.90*	25.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,330,582.36	1,906,971.50	1,906,971.50
Indirect costs based on rate ** multiplied by actual direct costs	73,413.34	286,045.73	476,742.88
2012-2013 Actual Indirect Costs	133,021.02	556,631.88	556,631.88
2010-2011 Fixed Carry Forward	50,975.17	0.00	0.00
Total Indirect Costs	82,045.85	556,631.88	556,631.88
Over/(Under) Recovery	-8,632.51	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	133,021.02	556,631.88	556,631.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,632.51	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	141,653.53	556,631.88	556,631.88
Direct Costs	2,330,582.36	1,906,971.50	1,906,971.50
Rate for 2014-2015 **	6.08*	29.19*	29.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25905
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	254,110.47	890,334.86	890,334.86
2010-2011 Fixed Carry Forward	43,220.81	372,554.83	372,554.83
Total Indirect Costs	210,889.66	517,780.03	517,780.03
2010-2011 Direct Costs	9,061,105.56	8,424,881.17	8,424,881.17
2012-2013 Rate	2.33*	6.15*	6.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,978,609.14	8,589,352.76	8,589,352.76
Indirect costs based on rate ** multiplied by actual direct costs	209,201.59	528,245.19	528,245.19
2012-2013 Actual Indirect Costs	246,617.09	635,873.47	635,873.47
2010-2011 Fixed Carry Forward	43,220.81	372,554.83	372,554.83
Total Indirect Costs	203,396.28	263,318.64	263,318.64
Over/(Under) Recovery	5,805.31	264,926.55	264,926.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	246,617.09	635,873.47	635,873.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	5,805.31	264,926.55	264,926.55
Total Projected Indirect 2014-2015 (Numerator)	240,811.78	370,946.92	370,946.92
Direct Costs	8,978,609.14	8,589,352.76	8,589,352.76
Rate for 2014-2015 **	2.68*	4.32*	4.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25907
Form R0418

*** Final ***

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	462,124.00	1,741,152.00	1,741,152.00
2010-2011 Fixed Carry Forward	-116,006.33	0.00	0.00
Total Indirect Costs	578,130.33	1,741,152.00	1,741,152.00
2010-2011 Direct Costs	6,672,114.00	5,393,086.00	5,393,086.00
2012-2013 Rate	8.66*	32.28*	32.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,337,986.00	5,108,952.00	5,108,952.00
Indirect costs based on rate ** multiplied by actual direct costs	548,869.59	766,342.80	1,277,238.00
2012-2013 Actual Indirect Costs	466,231.00	1,695,265.00	1,695,265.00
2010-2011 Fixed Carry Forward	-116,006.33	0.00	0.00
Total Indirect Costs	582,237.33	1,695,265.00	1,695,265.00
Over/(Under) Recovery	-33,367.74	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	466,231.00	1,695,265.00	1,695,265.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-33,367.74	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	499,598.74	1,695,265.00	1,695,265.00
Direct Costs	6,337,986.00	5,108,952.00	5,108,952.00
Rate for 2014-2015 **	7.88*	33.18*	33.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25909
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	417,771.00	1,694,775.00	1,694,775.00
2010-2011 Fixed Carry Forward	-67,140.59	0.00	0.00
Total Indirect Costs	484,911.59	1,694,775.00	1,694,775.00
2010-2011 Direct Costs	6,106,068.00	4,829,064.00	4,829,064.00
2012-2013 Rate	7.94*	35.10*	35.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,885,746.00	4,697,336.00	4,697,336.00
Indirect costs based on rate ** multiplied by actual direct costs	467,328.23	704,600.40	1,174,334.00
2012-2013 Actual Indirect Costs	224,559.00	1,412,969.00	1,412,969.00
2010-2011 Fixed Carry Forward	-67,140.59	0.00	0.00
Total Indirect Costs	291,699.59	1,412,969.00	1,412,969.00
Over/(Under) Recovery	175,628.64	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	224,559.00	1,412,969.00	1,412,969.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	175,628.64	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	48,930.36	1,412,969.00	1,412,969.00
Direct Costs	5,885,746.00	4,697,336.00	4,697,336.00
Rate for 2014-2015 **	0.83*	30.08*	30.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25910
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	15,694.66	303,283.67	303,283.67
2010-2011 Fixed Carry Forward	10,335.00	44,769.16	44,769.16
Total Indirect Costs	5,359.66	258,514.51	258,514.51
2010-2011 Direct Costs	4,879,315.05	4,591,726.04	4,591,726.04
2012-2013 Rate	0.11*	5.63*	5.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,699,506.19	4,274,024.51	4,274,024.51
Indirect costs based on rate ** multiplied by actual direct costs	5,169.46	240,627.58	240,627.58
2012-2013 Actual Indirect Costs	114,178.14	539,659.82	539,659.82
2010-2011 Fixed Carry Forward	10,335.00	44,769.16	44,769.16
Total Indirect Costs	103,843.14	494,890.66	494,890.66
Over/(Under) Recovery	-98,673.68	-254,263.08	-254,263.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	114,178.14	539,659.82	539,659.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-98,673.68	-254,263.08	-254,263.08
Total Projected Indirect 2014-2015 (Numerator)	212,851.82	793,922.90	793,922.90
Direct Costs	4,699,506.19	4,274,024.51	4,274,024.51
Rate for 2014-2015 **	4.53*	18.58*	18.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25911
Form R0418

*** Final ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	25,112.00	547,332.52	547,332.52
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,112.00	547,332.52	547,332.52
2010-2011 Direct Costs	3,955,086.15	3,432,865.63	3,432,865.63
2012-2013 Rate	0.63*	15.94*	15.94**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,876,792.64	3,282,803.48	3,282,803.48
Indirect costs based on rate ** multiplied by actual direct costs	24,423.79	492,420.52	523,278.87
2012-2013 Actual Indirect Costs	28,619.00	622,608.16	622,608.16
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	28,619.00	622,608.16	622,608.16
Over/(Under) Recovery	-4,195.21	0.00	-99,329.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	28,619.00	622,608.16	622,608.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-4,195.21	0.00	-99,329.29
Total Projected Indirect 2014-2015 (Numerator)	32,814.21	622,608.16	721,937.45
Direct Costs	3,876,792.64	3,282,803.48	3,282,803.48
Rate for 2014-2015 **	0.85*	18.97*	21.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25912
Form R0418

*** Final ***

The New Standard Academy
2040 W. Carpenter
Flint, MI 48505

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,011,145.83	2,532,268.52	2,532,268.52
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	478,877.31	478,877.31
Total Indirect Costs	0.00	478,877.31	478,877.31
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	478,877.31	478,877.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	0.00	478,877.31	478,877.31
Direct Costs	3,011,145.83	2,532,268.52	2,532,268.52
Rate for 2014-2015 **	0.00*	18.91*	18.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 25913
Form R0418

*** Final ***

Alternative Path Academy
5306 NORTH ST
FLINT, MI 48505

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	284,521.74	185,025.57	185,025.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	10,287.42	109,783.59	109,783.59
Total Indirect Costs	10,287.42	109,783.59	109,783.59
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	10,287.42	109,783.59	109,783.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	10,287.42	109,783.59	109,783.59
Direct Costs	284,521.74	185,025.57	185,025.57
Rate for 2014-2015 **	3.62*	59.33*	59.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 26010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	452,355.30	1,303,134.36	1,303,134.36
2010-2011 Fixed Carry Forward	54,058.84	0.00	293,964.35
Total Indirect Costs	398,296.46	1,303,134.36	1,009,170.01
2010-2011 Direct Costs	11,347,513.38	10,496,734.32	10,496,734.32
2012-2013 Rate	3.51*	12.41*	9.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,149,605.32	10,254,482.23	10,254,482.23
Indirect costs based on rate ** multiplied by actual direct costs	391,351.15	1,272,581.24	985,455.74
2012-2013 Actual Indirect Costs	357,042.93	1,252,166.02	1,252,166.02
2010-2011 Fixed Carry Forward	54,058.84	0.00	293,964.35
Total Indirect Costs	302,984.09	1,252,166.02	958,201.67
Over/(Under) Recovery	88,367.06	20,415.22	27,254.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	357,042.93	1,252,166.02	1,252,166.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	88,367.06	20,415.22	27,254.07
Total Projected Indirect 2014-2015 (Numerator)	268,675.87	1,231,750.80	1,224,911.95
Direct Costs	11,149,605.32	10,254,482.23	10,254,482.23
Rate for 2014-2015 **	2.41*	12.01*	11.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 26040
Form R0418

*** Final ***

Gladwin Community Schools
401 NORTH BOWERY AVE
GLADWIN, MI 48624

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	783,319.64	1,914,097.05	1,914,097.05
2010-2011 Fixed Carry Forward	160,140.19	0.00	753,720.95
Total Indirect Costs	623,179.45	1,914,097.05	1,160,376.10
2010-2011 Direct Costs	15,416,685.47	14,285,908.06	14,285,908.06
2012-2013 Rate	4.04*	13.40*	8.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,416,981.94	13,547,783.25	13,547,783.25
Indirect costs based on rate ** multiplied by actual direct costs	582,446.07	1,815,402.96	1,100,080.00
2012-2013 Actual Indirect Costs	520,995.20	1,655,658.89	1,655,658.89
2010-2011 Fixed Carry Forward	160,140.19	0.00	753,720.95
Total Indirect Costs	360,855.01	1,655,658.89	901,937.94
Over/(Under) Recovery	221,591.06	159,744.07	198,142.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	520,995.20	1,655,658.89	1,655,658.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	221,591.06	159,744.07	198,142.06
Total Projected Indirect 2014-2015 (Numerator)	299,404.14	1,495,914.82	1,457,516.83
Direct Costs	14,416,981.94	13,547,783.25	13,547,783.25
Rate for 2014-2015 **	2.08*	11.04*	10.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 27000
Form R0418

*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	251,080.23	575,995.67	575,995.67
2010-2011 Fixed Carry Forward	-36,272.43	-244,971.29	-244,971.29
Total Indirect Costs	287,352.66	820,966.96	820,966.96
2010-2011 Direct Costs	4,583,680.63	4,258,765.19	4,258,765.19
2012-2013 Rate	6.27*	19.28*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,611,260.57	4,484,756.08	4,484,756.08
Indirect costs based on rate ** multiplied by actual direct costs	289,126.04	672,713.41	864,660.97
2012-2013 Actual Indirect Costs	184,763.85	311,268.34	311,268.34
2010-2011 Fixed Carry Forward	-36,272.43	-244,971.29	-244,971.29
Total Indirect Costs	221,036.28	556,239.63	556,239.63
Over/(Under) Recovery	68,089.76	0.00	308,421.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	184,763.85	311,268.34	311,268.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	68,089.76	0.00	308,421.34
Total Projected Indirect 2014-2015 (Numerator)	116,674.09	311,268.34	2,847.00
Direct Costs	4,611,260.57	4,484,756.08	4,484,756.08
Rate for 2014-2015 **	2.53*	6.94*	0.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	67,190.85	536,353.62	536,353.62
2010-2011 Fixed Carry Forward	6,897.67	0.00	74,411.81
Total Indirect Costs	60,293.18	536,353.62	461,941.81
2010-2011 Direct Costs	4,003,639.42	3,534,476.65	3,534,476.65
2012-2013 Rate	1.51*	15.17*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,680,100.87	3,252,849.97	3,252,849.97
Indirect costs based on rate ** multiplied by actual direct costs	55,569.52	487,927.50	425,147.49
2012-2013 Actual Indirect Costs	62,221.95	489,472.85	489,472.85
2010-2011 Fixed Carry Forward	6,897.67	0.00	74,411.81
Total Indirect Costs	55,324.28	489,472.85	415,061.04
Over/(Under) Recovery	245.24	0.00	10,086.45

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	62,221.95	489,472.85	489,472.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	245.24	0.00	10,086.45
Total Projected Indirect 2014-2015 (Numerator)	61,976.71	489,472.85	479,386.40
Direct Costs	3,680,100.87	3,252,849.97	3,252,849.97
Rate for 2014-2015 **	1.68*	15.05*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 27020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	129,319.41	808,999.45	808,999.45
2010-2011 Fixed Carry Forward	15,267.64	178,837.76	178,837.76
Total Indirect Costs	114,051.77	630,161.69	630,161.69
2010-2011 Direct Costs	8,569,016.05	7,889,336.01	7,889,336.01
2012-2013 Rate	1.33*	7.99*	7.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,631,212.92	6,910,246.05	6,910,246.05
Indirect costs based on rate ** multiplied by actual direct costs	101,495.13	552,128.66	552,128.66
2012-2013 Actual Indirect Costs	138,192.38	859,159.25	859,159.25
2010-2011 Fixed Carry Forward	15,267.64	178,837.76	178,837.76
Total Indirect Costs	122,924.74	680,321.49	680,321.49
Over/(Under) Recovery	-21,429.61	-128,192.83	-128,192.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	138,192.38	859,159.25	859,159.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-21,429.61	-128,192.83	-128,192.83
Total Projected Indirect 2014-2015 (Numerator)	159,621.99	987,352.08	987,352.08
Direct Costs	7,631,212.92	6,910,246.05	6,910,246.05
Rate for 2014-2015 **	2.09*	14.29*	14.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 27070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	125,158.04	387,505.33	387,505.33
2010-2011 Fixed Carry Forward	-12,637.09	0.00	5,502.34
Total Indirect Costs	137,795.13	387,505.33	382,002.99
2010-2011 Direct Costs	2,800,519.65	2,538,172.36	2,538,172.36
2012-2013 Rate	4.92*	15.27*	15.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,878,280.13	2,635,205.53	2,635,205.53
Indirect costs based on rate ** multiplied by actual direct costs	141,611.38	395,280.83	396,598.43
2012-2013 Actual Indirect Costs	131,641.13	374,715.73	374,715.73
2010-2011 Fixed Carry Forward	-12,637.09	0.00	5,502.34
Total Indirect Costs	144,278.22	374,715.73	369,213.39
Over/(Under) Recovery	-2,666.84	0.00	27,385.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	131,641.13	374,715.73	374,715.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-2,666.84	0.00	27,385.04
Total Projected Indirect 2014-2015 (Numerator)	134,307.97	374,715.73	347,330.69
Direct Costs	2,878,280.13	2,635,205.53	2,635,205.53
Rate for 2014-2015 **	4.67*	14.22*	13.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 27080
Form R0418

*** Final ***

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	137,824.80	476,714.16	476,714.16
2010-2011 Fixed Carry Forward	32,118.15	0.00	27,778.98
Total Indirect Costs	105,706.65	476,714.16	448,935.18
2010-2011 Direct Costs	3,234,446.44	2,895,557.08	2,895,557.08
2012-2013 Rate	3.27*	16.46*	15.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,900,079.50	2,540,689.59	2,540,689.59
Indirect costs based on rate ** multiplied by actual direct costs	94,832.60	381,103.44	393,806.89
2012-2013 Actual Indirect Costs	145,316.22	504,706.13	504,706.13
2010-2011 Fixed Carry Forward	32,118.15	0.00	27,778.98
Total Indirect Costs	113,198.07	504,706.13	476,927.15
Over/(Under) Recovery	-18,365.47	0.00	-83,120.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	145,316.22	504,706.13	504,706.13
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,365.47	0.00	-83,120.26
Total Projected Indirect 2014-2015 (Numerator)	163,681.69	504,706.13	587,826.39
Direct Costs	2,900,079.50	2,540,689.59	2,540,689.59
Rate for 2014-2015 **	5.64*	19.86*	23.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28000
Form R0418

*** Final ***

Traverse Bay Area ISD
P.O. Box 6020
Traverse City, MI 49696

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,944,785.93	5,718,123.85	5,718,123.85
2010-2011 Fixed Carry Forward	95,940.29	451,244.24	421,823.72
Total Indirect Costs	2,848,845.64	5,266,879.61	5,296,300.13
2010-2011 Direct Costs	49,831,828.32	47,058,490.40	47,058,490.40
2012-2013 Rate	5.72*	11.19*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	45,762,467.96	43,689,031.00	43,689,031.00
Indirect costs based on rate ** multiplied by actual direct costs	2,617,613.17	4,888,802.57	4,915,015.99
2012-2013 Actual Indirect Costs	3,282,644.05	5,356,081.01	5,356,081.01
2010-2011 Fixed Carry Forward	95,940.29	451,244.24	421,823.72
Total Indirect Costs	3,186,703.76	4,904,836.77	4,934,257.29
Over/(Under) Recovery	-569,090.59	-16,034.20	-19,241.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,282,644.05	5,356,081.01	5,356,081.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-569,090.59	-16,034.20	-19,241.30
Total Projected Indirect 2014-2015 (Numerator)	3,851,734.64	5,372,115.21	5,375,322.31
Direct Costs	45,762,467.96	43,689,031.00	43,689,031.00
Rate for 2014-2015 **	8.42*	12.30*	12.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,535,951.27	11,621,083.02	11,621,083.02
2010-2011 Fixed Carry Forward	136,841.32	0.00	423,740.55
Total Indirect Costs	3,399,109.95	11,621,083.02	11,197,342.47
2010-2011 Direct Costs	84,619,462.40	76,534,330.65	76,534,330.65
2012-2013 Rate	4.02*	15.18*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	84,909,205.90	76,045,001.54	76,045,001.54
Indirect costs based on rate ** multiplied by actual direct costs	3,413,350.08	11,406,750.23	11,125,383.73
2012-2013 Actual Indirect Costs	3,329,402.50	12,193,606.86	12,193,606.86
2010-2011 Fixed Carry Forward	136,841.32	0.00	423,740.55
Total Indirect Costs	3,192,561.18	12,193,606.86	11,769,866.31
Over/(Under) Recovery	220,788.90	0.00	-644,482.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,329,402.50	12,193,606.86	12,193,606.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	220,788.90	0.00	-644,482.58
Total Projected Indirect 2014-2015 (Numerator)	3,108,613.60	12,193,606.86	12,838,089.44
Direct Costs	84,909,205.90	76,045,001.54	76,045,001.54
Rate for 2014-2015 **	3.66*	16.03*	16.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28035
Form R0418

*** Final ***

Buckley Community Schools
P.O. Box 38
Buckley, MI 49620

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	170,566.17	558,055.36	558,055.36
2010-2011 Fixed Carry Forward	35,187.53	0.00	58,764.76
Total Indirect Costs	135,378.64	558,055.36	499,290.60
2010-2011 Direct Costs	3,502,246.22	3,114,757.03	3,114,757.03
2012-2013 Rate	3.87*	17.92*	16.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,598,464.30	3,197,945.22	3,197,945.22
Indirect costs based on rate ** multiplied by actual direct costs	139,260.57	479,691.78	512,630.62
2012-2013 Actual Indirect Costs	207,447.04	607,966.12	607,966.12
2010-2011 Fixed Carry Forward	35,187.53	0.00	58,764.76
Total Indirect Costs	172,259.51	607,966.12	549,201.36
Over/(Under) Recovery	-32,998.94	0.00	-36,570.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	207,447.04	607,966.12	607,966.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-32,998.94	0.00	-36,570.74
Total Projected Indirect 2014-2015 (Numerator)	240,445.98	607,966.12	644,536.86
Direct Costs	3,598,464.30	3,197,945.22	3,197,945.22
Rate for 2014-2015 **	6.68*	19.01*	20.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28090
Form R0418

*** Final ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	327,263.44	1,272,935.42	1,272,935.42
2010-2011 Fixed Carry Forward	-29,580.17	-32,760.86	-32,760.86
Total Indirect Costs	356,843.61	1,305,696.28	1,305,696.28
2010-2011 Direct Costs	11,763,237.56	10,817,565.58	10,817,565.58
2012-2013 Rate	3.03*	12.07*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,450,707.04	10,545,276.78	10,545,276.78
Indirect costs based on rate ** multiplied by actual direct costs	346,956.42	1,272,814.91	1,272,814.91
2012-2013 Actual Indirect Costs	257,684.25	1,163,114.51	1,163,114.51
2010-2011 Fixed Carry Forward	-29,580.17	-32,760.86	-32,760.86
Total Indirect Costs	287,264.42	1,195,875.37	1,195,875.37
Over/(Under) Recovery	59,692.00	76,939.54	76,939.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	257,684.25	1,163,114.51	1,163,114.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	59,692.00	76,939.54	76,939.54
Total Projected Indirect 2014-2015 (Numerator)	197,992.25	1,086,174.97	1,086,174.97
Direct Costs	11,450,707.04	10,545,276.78	10,545,276.78
Rate for 2014-2015 **	1.73*	10.30*	10.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28901
Form R0418

*** Final ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	123,824.77	123,824.77
2010-2011 Fixed Carry Forward	0.00	13,926.38	13,926.38
Total Indirect Costs	0.00	109,898.39	109,898.39
2010-2011 Direct Costs	1,226,916.57	1,103,091.80	1,103,091.80
2012-2013 Rate	0.00*	9.96*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,317,482.23	1,162,224.22	1,162,224.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	115,757.53	115,757.53
2012-2013 Actual Indirect Costs	0.00	155,258.01	155,258.01
2010-2011 Fixed Carry Forward	0.00	13,926.38	13,926.38
Total Indirect Costs	0.00	141,331.63	141,331.63
Over/(Under) Recovery	0.00	-25,574.10	-25,574.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	155,258.01	155,258.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-25,574.10	-25,574.10
Total Projected Indirect 2014-2015 (Numerator)	0.00	180,832.11	180,832.11
Direct Costs	1,317,482.23	1,162,224.22	1,162,224.22
Rate for 2014-2015 **	0.00*	15.56*	15.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28902
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	142,794.00	639,250.75	639,250.75
2010-2011 Fixed Carry Forward	158,641.45	0.00	403,592.91
Total Indirect Costs	-15,847.45	639,250.75	235,657.84
2010-2011 Direct Costs	7,365,875.75	6,869,419.00	6,869,419.00
2012-2013 Rate	0.00*	9.31*	3.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,610,521.00	6,974,004.00	6,974,004.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	649,279.77	239,208.34
2012-2013 Actual Indirect Costs	122,789.00	759,306.00	759,306.00
2010-2011 Fixed Carry Forward	158,641.45	0.00	403,592.91
Total Indirect Costs	-35,852.45	759,306.00	355,713.09
Over/(Under) Recovery	0.00	-110,026.23	-116,504.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	122,789.00	759,306.00	759,306.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-110,026.23	-116,504.75
Total Projected Indirect 2014-2015 (Numerator)	122,789.00	869,332.23	875,810.75
Direct Costs	7,610,521.00	6,974,004.00	6,974,004.00
Rate for 2014-2015 **	1.61*	12.47*	12.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 28904
Form R0418

*** Final ***

The Greenspire School
1026 Red Drive
Traverse City, MI 49684

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	447,612.69	386,480.27	386,480.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	12,110.89	73,243.31	73,243.31
Total Indirect Costs	12,110.89	73,243.31	73,243.31
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	12,110.89	73,243.31	73,243.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	12,110.89	73,243.31	73,243.31
Direct Costs	447,612.69	386,480.27	386,480.27
Rate for 2014-2015 **	2.71*	18.95*	18.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29000
Form R0418

*** Final ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,200,819.67	2,178,612.59	2,178,612.59
2010-2011 Fixed Carry Forward	-150,438.24	-228,695.14	-228,695.14
Total Indirect Costs	1,351,257.91	2,407,307.73	2,407,307.73
2010-2011 Direct Costs	18,514,134.94	17,536,342.02	17,536,342.02
2012-2013 Rate	7.30*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,748,946.80	14,826,845.40	14,826,845.40
Indirect costs based on rate ** multiplied by actual direct costs	1,149,673.12	2,035,725.87	2,035,725.87
2012-2013 Actual Indirect Costs	1,379,662.39	2,301,763.79	2,301,763.79
2010-2011 Fixed Carry Forward	-150,438.24	-228,695.14	-228,695.14
Total Indirect Costs	1,530,100.63	2,530,458.93	2,530,458.93
Over/(Under) Recovery	-380,427.51	-494,733.06	-494,733.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,379,662.39	2,301,763.79	2,301,763.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-380,427.51	-494,733.06	-494,733.06
Total Projected Indirect 2014-2015 (Numerator)	1,760,089.90	2,796,496.85	2,796,496.85
Direct Costs	15,748,946.80	14,826,845.40	14,826,845.40
Rate for 2014-2015 **	11.18*	18.86*	18.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29010
Form R0418

*** Final ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	574,042.23	2,819,579.50	2,819,579.50
2010-2011 Fixed Carry Forward	-5,547.77	0.00	276,292.77
Total Indirect Costs	579,590.00	2,819,579.50	2,543,286.73
2010-2011 Direct Costs	19,508,836.22	17,263,298.95	17,263,298.95
2012-2013 Rate	2.97*	16.33*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,812,642.30	16,598,402.23	16,598,402.23
Indirect costs based on rate ** multiplied by actual direct costs	558,735.48	2,489,760.33	2,444,944.65
2012-2013 Actual Indirect Costs	613,292.31	2,827,532.38	2,827,532.38
2010-2011 Fixed Carry Forward	-5,547.77	0.00	276,292.77
Total Indirect Costs	618,840.08	2,827,532.38	2,551,239.61
Over/(Under) Recovery	-60,104.60	0.00	-106,294.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	613,292.31	2,827,532.38	2,827,532.38
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-60,104.60	0.00	-106,294.96
Total Projected Indirect 2014-2015 (Numerator)	673,396.91	2,827,532.38	2,933,827.34
Direct Costs	18,812,642.30	16,598,402.23	16,598,402.23
Rate for 2014-2015 **	3.58*	17.03*	17.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,567.28	352,558.37	352,558.37
2010-2011 Fixed Carry Forward	30,568.99	14,233.65	14,233.65
Total Indirect Costs	-22,001.71	338,324.72	338,324.72
2010-2011 Direct Costs	3,220,314.39	2,876,323.30	2,876,323.30
2012-2013 Rate	0.00*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,585,761.27	2,301,816.41	2,301,816.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	270,693.61	270,693.61
2012-2013 Actual Indirect Costs	5,295.82	289,240.68	289,240.68
2010-2011 Fixed Carry Forward	30,568.99	14,233.65	14,233.65
Total Indirect Costs	-25,273.17	275,007.03	275,007.03
Over/(Under) Recovery	0.00	-4,313.42	-4,313.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,295.82	289,240.68	289,240.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,313.42	-4,313.42
Total Projected Indirect 2014-2015 (Numerator)	5,295.82	293,554.10	293,554.10
Direct Costs	2,585,761.27	2,301,816.41	2,301,816.41
Rate for 2014-2015 **	0.20*	12.75*	12.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29040
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	69,812.21	722,854.17	722,854.17
2010-2011 Fixed Carry Forward	42,446.34	128,638.07	128,638.07
Total Indirect Costs	27,365.87	594,216.10	594,216.10
2010-2011 Direct Costs	7,029,412.60	6,376,370.64	6,376,370.64
2012-2013 Rate	0.39*	9.32*	9.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,964,726.64	6,348,811.65	6,348,811.65
Indirect costs based on rate ** multiplied by actual direct costs	27,162.43	591,709.25	591,709.25
2012-2013 Actual Indirect Costs	50,457.30	666,372.29	666,372.29
2010-2011 Fixed Carry Forward	42,446.34	128,638.07	128,638.07
Total Indirect Costs	8,010.96	537,734.22	537,734.22
Over/(Under) Recovery	19,151.47	53,975.03	53,975.03

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	50,457.30	666,372.29	666,372.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	19,151.47	53,975.03	53,975.03
Total Projected Indirect 2014-2015 (Numerator)	31,305.83	612,397.26	612,397.26
Direct Costs	6,964,726.64	6,348,811.65	6,348,811.65
Rate for 2014-2015 **	0.45*	9.65*	9.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29050
Form R0418

*** Final ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	29,471.00	667,381.56	667,381.56
2010-2011 Fixed Carry Forward	-897.87	18,633.90	18,633.90
Total Indirect Costs	30,368.87	648,747.66	648,747.66
2010-2011 Direct Costs	8,448,162.03	7,810,251.47	7,810,251.47
2012-2013 Rate	0.36*	8.31*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,377,698.10	7,788,195.73	7,788,195.73
Indirect costs based on rate ** multiplied by actual direct costs	30,159.71	647,199.07	647,199.07
2012-2013 Actual Indirect Costs	31,912.89	621,415.26	621,415.26
2010-2011 Fixed Carry Forward	-897.87	18,633.90	18,633.90
Total Indirect Costs	32,810.76	602,781.36	602,781.36
Over/(Under) Recovery	-2,651.05	44,417.71	44,417.71

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	31,912.89	621,415.26	621,415.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-2,651.05	44,417.71	44,417.71
Total Projected Indirect 2014-2015 (Numerator)	34,563.94	576,997.55	576,997.55
Direct Costs	8,377,698.10	7,788,195.73	7,788,195.73
Rate for 2014-2015 **	0.41*	7.41*	7.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29060
Form R0418

*** Final ***

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	220,734.32	1,153,733.41	1,153,733.41
2010-2011 Fixed Carry Forward	-51,863.20	31,349.69	31,349.69
Total Indirect Costs	272,597.52	1,122,383.72	1,122,383.72
2010-2011 Direct Costs	11,221,917.40	10,288,918.31	10,288,918.31
2012-2013 Rate	2.43*	10.91*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,188,111.79	10,196,605.16	10,196,605.16
Indirect costs based on rate ** multiplied by actual direct costs	271,871.12	1,112,449.62	1,112,449.62
2012-2013 Actual Indirect Costs	306,816.98	1,298,323.61	1,298,323.61
2010-2011 Fixed Carry Forward	-51,863.20	31,349.69	31,349.69
Total Indirect Costs	358,680.18	1,266,973.92	1,266,973.92
Over/(Under) Recovery	-86,809.06	-154,524.30	-154,524.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	306,816.98	1,298,323.61	1,298,323.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-86,809.06	-154,524.30	-154,524.30
Total Projected Indirect 2014-2015 (Numerator)	393,626.04	1,452,847.91	1,452,847.91
Direct Costs	11,188,111.79	10,196,605.16	10,196,605.16
Rate for 2014-2015 **	3.52*	14.25*	14.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 29100
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	232,077.29	1,228,176.76	1,228,176.76
2010-2011 Fixed Carry Forward	-44,074.34	0.00	65,018.75
Total Indirect Costs	276,151.63	1,228,176.76	1,163,158.01
2010-2011 Direct Costs	9,464,451.44	8,468,351.97	8,468,351.97
2012-2013 Rate	2.92*	14.50*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,696,388.95	8,657,984.66	8,657,984.66
Indirect costs based on rate ** multiplied by actual direct costs	283,134.56	1,255,407.78	1,189,607.09
2012-2013 Actual Indirect Costs	151,324.13	1,189,728.42	1,189,728.42
2010-2011 Fixed Carry Forward	-44,074.34	0.00	65,018.75
Total Indirect Costs	195,398.47	1,189,728.42	1,124,709.67
Over/(Under) Recovery	87,736.09	65,679.36	64,897.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	151,324.13	1,189,728.42	1,189,728.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	87,736.09	65,679.36	64,897.42
Total Projected Indirect 2014-2015 (Numerator)	63,588.04	1,124,049.06	1,124,831.00
Direct Costs	9,696,388.95	8,657,984.66	8,657,984.66
Rate for 2014-2015 **	0.66*	12.98*	12.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30000
Form R0418

*** Final ***

Hillsdale ISD
310 WEST BACON ST
HILLSDALE, MI 49242

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,152,671.87	1,664,278.78	1,664,278.78
2010-2011 Fixed Carry Forward	263,065.93	0.00	199,245.80
Total Indirect Costs	889,605.94	1,664,278.78	1,465,032.98
2010-2011 Direct Costs	11,642,580.56	11,130,973.65	11,130,973.65
2012-2013 Rate	7.64*	14.95*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,438,059.43	9,976,633.26	9,976,633.26
Indirect costs based on rate ** multiplied by actual direct costs	797,467.74	1,491,506.67	1,312,924.94
2012-2013 Actual Indirect Costs	1,397,404.44	1,858,830.61	1,858,830.61
2010-2011 Fixed Carry Forward	263,065.93	0.00	199,245.80
Total Indirect Costs	1,134,338.51	1,858,830.61	1,659,584.81
Over/(Under) Recovery	-336,870.77	-367,323.94	-346,659.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,397,404.44	1,858,830.61	1,858,830.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-336,870.77	-367,323.94	-346,659.87
Total Projected Indirect 2014-2015 (Numerator)	1,734,275.21	2,226,154.55	2,205,490.48
Direct Costs	10,438,059.43	9,976,633.26	9,976,633.26
Rate for 2014-2015 **	16.61*	22.31*	22.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	90,952.92	548,579.80	548,579.80
2010-2011 Fixed Carry Forward	42,478.62	0.00	115,931.62
Total Indirect Costs	48,474.30	548,579.80	432,648.18
2010-2011 Direct Costs	4,886,410.45	4,428,783.57	4,428,783.57
2012-2013 Rate	0.99*	12.39*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,692,689.74	4,315,021.36	4,315,021.36
Indirect costs based on rate ** multiplied by actual direct costs	46,457.63	534,631.15	421,577.59
2012-2013 Actual Indirect Costs	92,223.39	469,891.77	469,891.77
2010-2011 Fixed Carry Forward	42,478.62	0.00	115,931.62
Total Indirect Costs	49,744.77	469,891.77	353,960.15
Over/(Under) Recovery	-3,287.14	64,739.38	67,617.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	92,223.39	469,891.77	469,891.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,287.14	64,739.38	67,617.44
Total Projected Indirect 2014-2015 (Numerator)	95,510.53	405,152.39	402,274.33
Direct Costs	4,692,689.74	4,315,021.36	4,315,021.36
Rate for 2014-2015 **	2.04*	9.39*	9.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30020
Form R0418

*** Final ***

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	330,166.23	1,502,679.46	1,502,679.46
2010-2011 Fixed Carry Forward	-77,836.64	-104,864.61	-104,864.61
Total Indirect Costs	408,002.87	1,607,544.07	1,607,544.07
2010-2011 Direct Costs	13,698,876.54	12,526,363.31	12,526,363.31
2012-2013 Rate	2.98*	12.83*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,728,383.73	11,558,027.05	11,558,027.05
Indirect costs based on rate ** multiplied by actual direct costs	379,305.84	1,482,894.87	1,482,894.87
2012-2013 Actual Indirect Costs	330,600.27	1,500,956.95	1,500,956.95
2010-2011 Fixed Carry Forward	-77,836.64	-104,864.61	-104,864.61
Total Indirect Costs	408,436.91	1,605,821.56	1,605,821.56
Over/(Under) Recovery	-29,131.07	-122,926.69	-122,926.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	330,600.27	1,500,956.95	1,500,956.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-29,131.07	-122,926.69	-122,926.69
Total Projected Indirect 2014-2015 (Numerator)	359,731.34	1,623,883.64	1,623,883.64
Direct Costs	12,728,383.73	11,558,027.05	11,558,027.05
Rate for 2014-2015 **	2.83*	14.05*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30030
Form R0418

*** Final ***

Jonesville Community Schools
202 WRIGHT ST
JONESVILLE, MI 49250

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	282,397.94	1,422,716.29	1,422,716.29
2010-2011 Fixed Carry Forward	133,368.25	0.00	234,205.52
Total Indirect Costs	149,029.69	1,422,716.29	1,188,510.77
2010-2011 Direct Costs	11,203,618.35	10,063,300.00	10,063,300.00
2012-2013 Rate	1.33*	14.14*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,623,500.30	10,661,540.58	10,661,540.58
Indirect costs based on rate ** multiplied by actual direct costs	154,592.55	1,507,541.84	1,259,127.94
2012-2013 Actual Indirect Costs	216,135.43	1,178,095.15	1,178,095.15
2010-2011 Fixed Carry Forward	133,368.25	0.00	234,205.52
Total Indirect Costs	82,767.18	1,178,095.15	943,889.63
Over/(Under) Recovery	71,825.37	329,446.69	315,238.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	216,135.43	1,178,095.15	1,178,095.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	71,825.37	329,446.69	315,238.31
Total Projected Indirect 2014-2015 (Numerator)	144,310.06	848,648.46	862,856.84
Direct Costs	11,623,500.30	10,661,540.58	10,661,540.58
Rate for 2014-2015 **	1.24*	7.96*	8.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30040
Form R0418

*** Final ***

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	142,594.64	454,919.94	454,919.94
2010-2011 Fixed Carry Forward	-28,481.48	0.00	-80,666.55
Total Indirect Costs	171,076.12	454,919.94	535,586.49
2010-2011 Direct Costs	2,587,556.21	2,275,230.91	2,275,230.91
2012-2013 Rate	6.61*	19.99*	23.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,613,848.97	2,310,972.30	2,310,972.30
Indirect costs based on rate ** multiplied by actual direct costs	172,775.42	346,645.85	544,002.88
2012-2013 Actual Indirect Costs	113,463.73	416,340.40	416,340.40
2010-2011 Fixed Carry Forward	-28,481.48	0.00	-80,666.55
Total Indirect Costs	141,945.21	416,340.40	497,006.95
Over/(Under) Recovery	30,830.21	0.00	46,995.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	113,463.73	416,340.40	416,340.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	30,830.21	0.00	46,995.93
Total Projected Indirect 2014-2015 (Numerator)	82,633.52	416,340.40	369,344.47
Direct Costs	2,613,848.97	2,310,972.30	2,310,972.30
Rate for 2014-2015 **	3.16*	18.02*	15.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	53,745.48	349,234.19	349,234.19
2010-2011 Fixed Carry Forward	-14,341.47	-3,089.65	-3,089.65
Total Indirect Costs	68,086.95	352,323.84	352,323.84
2010-2011 Direct Costs	3,879,334.95	3,583,846.24	3,583,846.24
2012-2013 Rate	1.76*	9.83*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,156,617.56	2,902,006.43	2,902,006.43
Indirect costs based on rate ** multiplied by actual direct costs	55,556.47	285,267.23	285,267.23
2012-2013 Actual Indirect Costs	76,631.46	331,242.59	331,242.59
2010-2011 Fixed Carry Forward	-14,341.47	-3,089.65	-3,089.65
Total Indirect Costs	90,972.93	334,332.24	334,332.24
Over/(Under) Recovery	-35,416.46	-49,065.01	-49,065.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	76,631.46	331,242.59	331,242.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-35,416.46	-49,065.01	-49,065.01
Total Projected Indirect 2014-2015 (Numerator)	112,047.92	380,307.60	380,307.60
Direct Costs	3,156,617.56	2,902,006.43	2,902,006.43
Rate for 2014-2015 **	3.55*	13.10*	13.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30060
Form R0418

*** Final ***

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	192,158.75	590,922.41	590,922.41
2010-2011 Fixed Carry Forward	-19,550.51	0.00	170,186.10
Total Indirect Costs	211,709.26	590,922.41	420,736.31
2010-2011 Direct Costs	5,156,914.79	4,759,916.24	4,759,916.24
2012-2013 Rate	4.11*	12.41*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,044,539.60	4,540,081.95	4,540,081.95
Indirect costs based on rate ** multiplied by actual direct costs	207,330.58	563,424.17	401,343.24
2012-2013 Actual Indirect Costs	229,049.34	734,309.62	734,309.62
2010-2011 Fixed Carry Forward	-19,550.51	0.00	170,186.10
Total Indirect Costs	248,599.85	734,309.62	564,123.52
Over/(Under) Recovery	-41,269.27	-170,885.45	-162,780.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	229,049.34	734,309.62	734,309.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,269.27	-170,885.45	-162,780.28
Total Projected Indirect 2014-2015 (Numerator)	270,318.61	905,195.07	897,089.90
Direct Costs	5,044,539.60	4,540,081.95	4,540,081.95
Rate for 2014-2015 **	5.36*	19.94*	19.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	148,692.16	964,549.95	964,549.95
2010-2011 Fixed Carry Forward	28,662.79	0.00	175,017.87
Total Indirect Costs	120,029.37	964,549.95	789,532.08
2010-2011 Direct Costs	7,164,151.64	6,348,293.85	6,348,293.85
2012-2013 Rate	1.68*	15.19*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,722,107.86	6,087,499.40	6,087,499.40
Indirect costs based on rate ** multiplied by actual direct costs	112,931.41	913,124.91	757,284.93
2012-2013 Actual Indirect Costs	153,612.43	788,220.89	788,220.89
2010-2011 Fixed Carry Forward	28,662.79	0.00	175,017.87
Total Indirect Costs	124,949.64	788,220.89	613,203.02
Over/(Under) Recovery	-12,018.23	0.00	144,081.91

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	153,612.43	788,220.89	788,220.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,018.23	0.00	144,081.91
Total Projected Indirect 2014-2015 (Numerator)	165,630.66	788,220.89	644,138.98
Direct Costs	6,722,107.86	6,087,499.40	6,087,499.40
Rate for 2014-2015 **	2.46*	12.95*	10.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30080
Form R0418

*** Final ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	85,320.55	382,590.41	382,590.41
2010-2011 Fixed Carry Forward	3,800.56	0.00	36,590.66
Total Indirect Costs	81,519.99	382,590.41	345,999.75
2010-2011 Direct Costs	2,923,123.43	2,625,853.57	2,625,853.57
2012-2013 Rate	2.79*	14.57*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,806,958.29	2,449,024.49	2,449,024.49
Indirect costs based on rate ** multiplied by actual direct costs	78,314.14	356,822.87	322,781.43
2012-2013 Actual Indirect Costs	61,390.94	419,324.74	419,324.74
2010-2011 Fixed Carry Forward	3,800.56	0.00	36,590.66
Total Indirect Costs	57,590.38	419,324.74	382,734.08
Over/(Under) Recovery	20,723.76	-62,501.87	-59,952.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	61,390.94	419,324.74	419,324.74
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	20,723.76	-62,501.87	-59,952.65
Total Projected Indirect 2014-2015 (Numerator)	40,667.18	481,826.61	479,277.39
Direct Costs	2,806,958.29	2,449,024.49	2,449,024.49
Rate for 2014-2015 **	1.45*	19.67*	19.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30901
Form R0418

*** Final ***

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,060.39	75,382.20	75,382.20
2010-2011 Fixed Carry Forward	1,901.03	0.00	10,650.32
Total Indirect Costs	159.36	75,382.20	64,731.88
2010-2011 Direct Costs	528,189.35	454,867.54	454,867.54
2012-2013 Rate	0.03*	16.57*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	691,183.29	609,195.54	609,195.54
Indirect costs based on rate ** multiplied by actual direct costs	207.35	91,379.33	86,688.53
2012-2013 Actual Indirect Costs	24,140.38	106,128.13	106,128.13
2010-2011 Fixed Carry Forward	1,901.03	0.00	10,650.32
Total Indirect Costs	22,239.35	106,128.13	95,477.81
Over/(Under) Recovery	-22,032.00	0.00	-8,789.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	24,140.38	106,128.13	106,128.13
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,032.00	0.00	-8,789.28
Total Projected Indirect 2014-2015 (Numerator)	46,172.38	106,128.13	114,917.41
Direct Costs	691,183.29	609,195.54	609,195.54
Rate for 2014-2015 **	6.68*	17.42*	18.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 30902
Form R0418

*** Final ***

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	43,415.00	233,287.00	233,287.00
2010-2011 Fixed Carry Forward	24,384.60	0.00	48,107.10
Total Indirect Costs	19,030.40	233,287.00	185,179.90
2010-2011 Direct Costs	1,818,725.00	1,628,853.00	1,628,853.00
2012-2013 Rate	1.05*	14.32*	11.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,089,914.00	1,891,778.00	1,891,778.00
Indirect costs based on rate ** multiplied by actual direct costs	21,944.10	270,902.61	215,095.16
2012-2013 Actual Indirect Costs	62,205.00	260,341.00	260,341.00
2010-2011 Fixed Carry Forward	24,384.60	0.00	48,107.10
Total Indirect Costs	37,820.40	260,341.00	212,233.90
Over/(Under) Recovery	-15,876.30	10,561.61	2,861.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	62,205.00	260,341.00	260,341.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,876.30	10,561.61	2,861.26
Total Projected Indirect 2014-2015 (Numerator)	78,081.30	249,779.39	257,479.74
Direct Costs	2,089,914.00	1,891,778.00	1,891,778.00
Rate for 2014-2015 **	3.74*	13.20*	13.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31000
Form R0418

*** Final ***

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,326,218.96	1,669,587.07	1,669,587.07
2010-2011 Fixed Carry Forward	0.00	0.00	-366,328.81
Total Indirect Costs	1,326,218.96	1,669,587.07	2,035,915.88
2010-2011 Direct Costs	7,143,566.90	6,800,198.79	6,800,198.79
2012-2013 Rate	18.57*	24.55*	29.94**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,186,064.25	6,867,210.82	6,867,210.82
Indirect costs based on rate ** multiplied by actual direct costs	1,077,909.64	1,030,081.62	1,716,802.71
2012-2013 Actual Indirect Costs	1,589,798.60	1,908,652.03	1,908,652.03
2010-2011 Fixed Carry Forward	0.00	0.00	-366,328.81
Total Indirect Costs	1,589,798.60	1,908,652.03	2,274,980.84
Over/(Under) Recovery	0.00	0.00	-558,178.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,589,798.60	1,908,652.03	1,908,652.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-558,178.13
Total Projected Indirect 2014-2015 (Numerator)	1,589,798.60	1,908,652.03	2,466,830.16
Direct Costs	7,186,064.25	6,867,210.82	6,867,210.82
Rate for 2014-2015 **	22.12*	27.79*	35.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31010
Form R0418

*** Final ***

Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	212,230.44	819,171.87	819,171.87
2010-2011 Fixed Carry Forward	-61,499.04	0.00	87,602.16
Total Indirect Costs	273,729.48	819,171.87	731,569.71
2010-2011 Direct Costs	6,373,320.93	5,766,379.50	5,766,379.50
2012-2013 Rate	4.29*	14.21*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,294,141.20	5,711,696.74	5,711,696.74
Indirect costs based on rate ** multiplied by actual direct costs	270,018.66	811,632.11	724,814.32
2012-2013 Actual Indirect Costs	150,508.05	732,952.51	732,952.51
2010-2011 Fixed Carry Forward	-61,499.04	0.00	87,602.16
Total Indirect Costs	212,007.09	732,952.51	645,350.35
Over/(Under) Recovery	58,011.57	78,679.60	79,463.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	150,508.05	732,952.51	732,952.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	58,011.57	78,679.60	79,463.97
Total Projected Indirect 2014-2015 (Numerator)	92,496.48	654,272.91	653,488.54
Direct Costs	6,294,141.20	5,711,696.74	5,711,696.74
Rate for 2014-2015 **	1.47*	11.45*	11.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	76,340.62	640,745.82	640,745.82
2010-2011 Fixed Carry Forward	8,435.36	0.00	938.74
Total Indirect Costs	67,905.26	640,745.82	639,807.08
2010-2011 Direct Costs	3,702,697.17	3,138,291.97	3,138,291.97
2012-2013 Rate	1.83*	20.42*	20.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,587,628.26	3,120,050.24	3,120,050.24
Indirect costs based on rate ** multiplied by actual direct costs	65,653.60	468,007.54	636,178.24
2012-2013 Actual Indirect Costs	84,817.85	552,395.87	552,395.87
2010-2011 Fixed Carry Forward	8,435.36	0.00	938.74
Total Indirect Costs	76,382.49	552,395.87	551,457.13
Over/(Under) Recovery	-10,728.89	0.00	84,721.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	84,817.85	552,395.87	552,395.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,728.89	0.00	84,721.11
Total Projected Indirect 2014-2015 (Numerator)	95,546.74	552,395.87	467,674.76
Direct Costs	3,587,628.26	3,120,050.24	3,120,050.24
Rate for 2014-2015 **	2.66*	17.70*	14.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	249,559.43	1,387,296.87	1,387,296.87
2010-2011 Fixed Carry Forward	73,627.74	244,736.85	244,436.80
Total Indirect Costs	175,931.69	1,142,560.02	1,142,860.07
2010-2011 Direct Costs	12,308,801.26	11,171,063.82	11,171,063.82
2012-2013 Rate	1.43*	10.23*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,543,936.23	11,236,710.64	11,236,710.64
Indirect costs based on rate ** multiplied by actual direct costs	179,378.29	1,149,515.50	1,149,515.50
2012-2013 Actual Indirect Costs	283,202.75	1,590,428.34	1,590,428.34
2010-2011 Fixed Carry Forward	73,627.74	244,736.85	244,436.80
Total Indirect Costs	209,575.01	1,345,691.49	1,345,991.54
Over/(Under) Recovery	-30,196.72	-196,175.99	-196,476.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	283,202.75	1,590,428.34	1,590,428.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,196.72	-196,175.99	-196,476.04
Total Projected Indirect 2014-2015 (Numerator)	313,399.47	1,786,604.33	1,786,904.38
Direct Costs	12,543,936.23	11,236,710.64	11,236,710.64
Rate for 2014-2015 **	2.50*	15.90*	15.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	68,263.21	255,344.20	255,344.20
2010-2011 Fixed Carry Forward	-408.10	-8,401.88	-8,220.23
Total Indirect Costs	68,671.31	263,746.08	263,564.43
2010-2011 Direct Costs	2,156,144.48	1,969,063.49	1,969,063.49
2012-2013 Rate	3.18*	13.39*	13.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,136,284.28	1,955,917.33	1,955,917.33
Indirect costs based on rate ** multiplied by actual direct costs	67,933.84	261,897.33	261,897.33
2012-2013 Actual Indirect Costs	74,299.15	254,666.10	254,666.10
2010-2011 Fixed Carry Forward	-408.10	-8,401.88	-8,220.23
Total Indirect Costs	74,707.25	263,067.98	262,886.33
Over/(Under) Recovery	-6,773.41	-1,170.65	-989.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	74,299.15	254,666.10	254,666.10
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,773.41	-1,170.65	-989.00
Total Projected Indirect 2014-2015 (Numerator)	81,072.56	255,836.75	255,655.10
Direct Costs	2,136,284.28	1,955,917.33	1,955,917.33
Rate for 2014-2015 **	3.80*	13.08*	13.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31070
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	50,529.00	85,713.00	85,713.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	50,529.00	85,713.00	85,713.00
2010-2011 Direct Costs	210,397.00	175,213.00	175,213.00
2012-2013 Rate	24.02*	48.92*	48.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	235,341.00	172,878.00	172,878.00
Indirect costs based on rate ** multiplied by actual direct costs	35,301.15	25,931.70	43,219.50
2012-2013 Actual Indirect Costs	55,549.00	118,012.00	118,012.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	55,549.00	118,012.00	118,012.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	55,549.00	118,012.00	118,012.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	55,549.00	118,012.00	118,012.00
Direct Costs	235,341.00	172,878.00	172,878.00
Rate for 2014-2015 **	23.60*	68.26*	68.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31100
Form R0418

*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	32,657.77	229,184.61	229,184.61
2010-2011 Fixed Carry Forward	31,754.01	0.00	181,937.95
Total Indirect Costs	903.76	229,184.61	47,246.66
2010-2011 Direct Costs	2,738,437.79	2,541,910.95	2,541,910.95
2012-2013 Rate	0.03*	9.02*	1.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,506,909.73	2,304,639.77	2,304,639.77
Indirect costs based on rate ** multiplied by actual direct costs	752.07	207,878.51	42,866.30
2012-2013 Actual Indirect Costs	25,068.66	227,338.62	227,338.62
2010-2011 Fixed Carry Forward	31,754.01	0.00	181,937.95
Total Indirect Costs	-6,685.35	227,338.62	45,400.67
Over/(Under) Recovery	7,437.42	-19,460.11	-2,534.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	25,068.66	227,338.62	227,338.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	7,437.42	-19,460.11	-2,534.37
Total Projected Indirect 2014-2015 (Numerator)	17,631.24	246,798.73	229,872.99
Direct Costs	2,506,909.73	2,304,639.77	2,304,639.77
Rate for 2014-2015 **	0.70*	10.71*	9.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31110
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	294,310.90	1,155,574.21	1,155,574.21
2010-2011 Fixed Carry Forward	-6,580.88	-37,177.76	-37,177.76
Total Indirect Costs	300,891.78	1,192,751.97	1,192,751.97
2010-2011 Direct Costs	9,873,563.89	9,012,300.58	9,012,300.58
2012-2013 Rate	3.05*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,757,466.52	8,953,887.17	8,953,887.17
Indirect costs based on rate ** multiplied by actual direct costs	297,602.73	1,184,599.27	1,184,599.27
2012-2013 Actual Indirect Costs	285,465.80	1,089,045.15	1,089,045.15
2010-2011 Fixed Carry Forward	-6,580.88	-37,177.76	-37,177.76
Total Indirect Costs	292,046.68	1,126,222.91	1,126,222.91
Over/(Under) Recovery	5,556.05	58,376.36	58,376.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	285,465.80	1,089,045.15	1,089,045.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	5,556.05	58,376.36	58,376.36
Total Projected Indirect 2014-2015 (Numerator)	279,909.75	1,030,668.79	1,030,668.79
Direct Costs	9,757,466.52	8,953,887.17	8,953,887.17
Rate for 2014-2015 **	2.87*	11.51*	11.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31130
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	280,491.70	657,089.09	657,089.09
2010-2011 Fixed Carry Forward	-50,893.23	0.00	20,286.36
Total Indirect Costs	331,384.93	657,089.09	636,802.73
2010-2011 Direct Costs	3,841,145.67	3,464,548.28	3,464,548.28
2012-2013 Rate	8.63*	18.97*	18.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,151,548.17	3,743,787.47	3,743,787.47
Indirect costs based on rate ** multiplied by actual direct costs	358,278.61	561,568.12	688,108.14
2012-2013 Actual Indirect Costs	238,032.55	645,793.25	645,793.25
2010-2011 Fixed Carry Forward	-50,893.23	0.00	20,286.36
Total Indirect Costs	288,925.78	645,793.25	625,506.89
Over/(Under) Recovery	69,352.83	0.00	62,601.25

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	238,032.55	645,793.25	645,793.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	69,352.83	0.00	62,601.25
Total Projected Indirect 2014-2015 (Numerator)	168,679.72	645,793.25	583,192.00
Direct Costs	4,151,548.17	3,743,787.47	3,743,787.47
Rate for 2014-2015 **	4.06*	17.25*	15.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 31140
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	114,952.00	114,952.00
2010-2011 Fixed Carry Forward	0.00	3,890.19	3,890.19
Total Indirect Costs	0.00	111,061.81	111,061.81
2010-2011 Direct Costs	1,285,719.00	1,170,767.00	1,170,767.00
2012-2013 Rate	0.00*	9.49*	9.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,196,489.00	1,112,900.00	1,112,900.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	105,614.21	105,614.21
2012-2013 Actual Indirect Costs	0.00	83,589.00	83,589.00
2010-2011 Fixed Carry Forward	0.00	3,890.19	3,890.19
Total Indirect Costs	0.00	79,698.81	79,698.81
Over/(Under) Recovery	0.00	25,915.40	25,915.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	83,589.00	83,589.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	25,915.40	25,915.40
Total Projected Indirect 2014-2015 (Numerator)	0.00	57,673.60	57,673.60
Direct Costs	1,196,489.00	1,112,900.00	1,112,900.00
Rate for 2014-2015 **	0.00*	5.18*	5.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32000
Form R0418

*** Final ***

Huron ISD
1299 SOUTH THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	731,661.75	1,415,235.76	1,415,235.76
2010-2011 Fixed Carry Forward	-77,720.85	-79,086.56	-90,494.88
Total Indirect Costs	809,382.60	1,494,322.32	1,505,730.64
2010-2011 Direct Costs	11,262,744.21	10,579,170.20	10,579,170.20
2012-2013 Rate	7.19*	14.13*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,324,117.22	9,724,076.65	9,724,076.65
Indirect costs based on rate ** multiplied by actual direct costs	742,304.03	1,374,012.03	1,383,736.11
2012-2013 Actual Indirect Costs	920,407.65	1,520,448.22	1,520,448.22
2010-2011 Fixed Carry Forward	-77,720.85	-79,086.56	-90,494.88
Total Indirect Costs	998,128.50	1,599,534.78	1,610,943.10
Over/(Under) Recovery	-255,824.47	-225,522.75	-227,206.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	920,407.65	1,520,448.22	1,520,448.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-255,824.47	-225,522.75	-227,206.99
Total Projected Indirect 2014-2015 (Numerator)	1,176,232.12	1,745,970.97	1,747,655.21
Direct Costs	10,324,117.22	9,724,076.65	9,724,076.65
Rate for 2014-2015 **	11.39*	17.96*	17.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32010
Form R0418

*** Final ***

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	960,047.96	960,047.96
2010-2011 Fixed Carry Forward	0.00	172,997.97	172,997.97
Total Indirect Costs	0.00	787,049.99	787,049.99
2010-2011 Direct Costs	10,229,924.48	9,269,876.52	9,269,876.52
2012-2013 Rate	0.00*	8.49*	8.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,483,982.63	8,659,679.72	8,659,679.72
Indirect costs based on rate ** multiplied by actual direct costs	0.00	735,206.81	735,206.81
2012-2013 Actual Indirect Costs	0.00	824,302.91	824,302.91
2010-2011 Fixed Carry Forward	0.00	172,997.97	172,997.97
Total Indirect Costs	0.00	651,304.94	651,304.94
Over/(Under) Recovery	0.00	83,901.87	83,901.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	824,302.91	824,302.91
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	83,901.87	83,901.87
Total Projected Indirect 2014-2015 (Numerator)	0.00	740,401.04	740,401.04
Direct Costs	9,483,982.63	8,659,679.72	8,659,679.72
Rate for 2014-2015 **	0.00*	8.55*	8.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32030
Form R0418

*** Final ***

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,432.14	265,809.24	265,809.24
2010-2011 Fixed Carry Forward	9,029.71	-5,421.09	-974.18
Total Indirect Costs	-3,597.57	271,230.33	266,783.42
2010-2011 Direct Costs	2,385,994.69	2,125,617.59	2,125,617.59
2012-2013 Rate	0.00*	12.76*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,406,026.61	2,172,961.81	2,172,961.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	277,269.93	272,706.71
2012-2013 Actual Indirect Costs	5,010.77	238,075.57	238,075.57
2010-2011 Fixed Carry Forward	9,029.71	-5,421.09	-974.18
Total Indirect Costs	-4,018.94	243,496.66	239,049.75
Over/(Under) Recovery	0.00	33,773.27	33,656.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,010.77	238,075.57	238,075.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	33,773.27	33,656.96
Total Projected Indirect 2014-2015 (Numerator)	5,010.77	204,302.30	204,418.61
Direct Costs	2,406,026.61	2,172,961.81	2,172,961.81
Rate for 2014-2015 **	0.21*	9.40*	9.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32040
Form R0418

*** Final ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	648.00	14,054.14	14,054.14
2010-2011 Fixed Carry Forward	44.43	0.00	6,497.25
Total Indirect Costs	603.57	14,054.14	7,556.89
2010-2011 Direct Costs	177,544.98	164,138.84	164,138.84
2012-2013 Rate	0.34*	8.56*	4.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	200,953.15	181,409.16	181,409.16
Indirect costs based on rate ** multiplied by actual direct costs	683.24	15,528.62	8,344.82
2012-2013 Actual Indirect Costs	767.00	20,310.99	20,310.99
2010-2011 Fixed Carry Forward	44.43	0.00	6,497.25
Total Indirect Costs	722.57	20,310.99	13,813.74
Over/(Under) Recovery	-39.33	-4,782.37	-5,468.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	767.00	20,310.99	20,310.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-39.33	-4,782.37	-5,468.92
Total Projected Indirect 2014-2015 (Numerator)	806.33	25,093.36	25,779.91
Direct Costs	200,953.15	181,409.16	181,409.16
Rate for 2014-2015 **	0.40*	13.83*	14.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	231,975.88	954,692.86	954,692.86
2010-2011 Fixed Carry Forward	-19,783.87	0.00	131,064.02
Total Indirect Costs	251,759.75	954,692.86	823,628.84
2010-2011 Direct Costs	7,747,922.64	7,025,205.66	7,025,205.66
2012-2013 Rate	3.25*	13.59*	11.72**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,837,062.37	7,181,043.63	7,181,043.63
Indirect costs based on rate ** multiplied by actual direct costs	254,704.53	975,903.83	841,618.31
2012-2013 Actual Indirect Costs	337,845.88	993,864.62	993,864.62
2010-2011 Fixed Carry Forward	-19,783.87	0.00	131,064.02
Total Indirect Costs	357,629.75	993,864.62	862,800.60
Over/(Under) Recovery	-102,925.22	-17,960.79	-21,182.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	337,845.88	993,864.62	993,864.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-102,925.22	-17,960.79	-21,182.29
Total Projected Indirect 2014-2015 (Numerator)	440,771.10	1,011,825.41	1,015,046.91
Direct Costs	7,837,062.37	7,181,043.63	7,181,043.63
Rate for 2014-2015 **	5.62*	14.09*	14.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	118,001.01	646,259.32	646,259.32
2010-2011 Fixed Carry Forward	-69,051.08	-131,709.03	-131,709.03
Total Indirect Costs	187,052.09	777,968.35	777,968.35
2010-2011 Direct Costs	4,835,354.37	4,307,096.06	4,307,096.06
2012-2013 Rate	3.87*	18.06*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,151,217.63	3,588,799.22	3,588,799.22
Indirect costs based on rate ** multiplied by actual direct costs	160,652.12	538,319.88	648,137.14
2012-2013 Actual Indirect Costs	127,305.44	689,723.85	689,723.85
2010-2011 Fixed Carry Forward	-69,051.08	-131,709.03	-131,709.03
Total Indirect Costs	196,356.52	821,432.88	821,432.88
Over/(Under) Recovery	-35,704.40	0.00	-173,295.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	127,305.44	689,723.85	689,723.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-35,704.40	0.00	-173,295.74
Total Projected Indirect 2014-2015 (Numerator)	163,009.84	689,723.85	863,019.59
Direct Costs	4,151,217.63	3,588,799.22	3,588,799.22
Rate for 2014-2015 **	3.93*	19.22*	24.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32080
Form R0418

*** Final ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	93,920.21	450,679.30	450,679.30
2010-2011 Fixed Carry Forward	13,644.54	0.00	90,671.31
Total Indirect Costs	80,275.67	450,679.30	360,007.99
2010-2011 Direct Costs	3,748,520.11	3,391,761.02	3,391,761.02
2012-2013 Rate	2.14*	13.29*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,808,123.56	3,459,454.91	3,459,454.91
Indirect costs based on rate ** multiplied by actual direct costs	81,493.84	459,761.56	367,048.17
2012-2013 Actual Indirect Costs	103,286.17	451,954.82	451,954.82
2010-2011 Fixed Carry Forward	13,644.54	0.00	90,671.31
Total Indirect Costs	89,641.63	451,954.82	361,283.51
Over/(Under) Recovery	-8,147.79	7,806.74	5,764.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	103,286.17	451,954.82	451,954.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,147.79	7,806.74	5,764.66
Total Projected Indirect 2014-2015 (Numerator)	111,433.96	444,148.08	446,190.16
Direct Costs	3,808,123.56	3,459,454.91	3,459,454.91
Rate for 2014-2015 **	2.93*	12.84*	12.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32090
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	41,953.17	219,467.74	219,467.74
2010-2011 Fixed Carry Forward	-1,471.75	5,723.12	7,025.69
Total Indirect Costs	43,424.92	213,744.62	212,442.05
2010-2011 Direct Costs	1,865,601.98	1,688,087.41	1,688,087.41
2012-2013 Rate	2.33*	12.66*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,712,991.04	1,546,275.53	1,546,275.53
Indirect costs based on rate ** multiplied by actual direct costs	39,912.69	195,758.48	194,521.46
2012-2013 Actual Indirect Costs	49,999.60	216,715.11	216,715.11
2010-2011 Fixed Carry Forward	-1,471.75	5,723.12	7,025.69
Total Indirect Costs	51,471.35	210,991.99	209,689.42
Over/(Under) Recovery	-11,558.66	-15,233.51	-15,167.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	49,999.60	216,715.11	216,715.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-11,558.66	-15,233.51	-15,167.96
Total Projected Indirect 2014-2015 (Numerator)	61,558.26	231,948.62	231,883.07
Direct Costs	1,712,991.04	1,546,275.53	1,546,275.53
Rate for 2014-2015 **	3.59*	15.00*	15.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32130
Form R0418

*** Final ***

Port Hope Community Schools
7840 PORTLAND RD
PORT HOPE, MI 48468

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	126,314.21	126,314.21
2010-2011 Fixed Carry Forward	0.00	5,212.57	4,642.87
Total Indirect Costs	0.00	121,101.64	121,671.34
2010-2011 Direct Costs	1,027,800.05	901,485.84	901,485.84
2012-2013 Rate	0.00*	13.43*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	923,521.81	781,176.03	781,176.03
Indirect costs based on rate ** multiplied by actual direct costs	0.00	104,911.94	105,458.76
2012-2013 Actual Indirect Costs	720.00	143,065.78	143,065.78
2010-2011 Fixed Carry Forward	0.00	5,212.57	4,642.87
Total Indirect Costs	720.00	137,853.21	138,422.91
Over/(Under) Recovery	0.00	-32,941.27	-32,964.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	720.00	143,065.78	143,065.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-32,941.27	-32,964.15
Total Projected Indirect 2014-2015 (Numerator)	720.00	176,007.05	176,029.93
Direct Costs	923,521.81	781,176.03	781,176.03
Rate for 2014-2015 **	0.08*	22.53*	22.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32170
Form R0418

*** Final ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	178,755.85	589,622.85	589,622.85
2010-2011 Fixed Carry Forward	-1,394.56	145,799.55	145,799.55
Total Indirect Costs	180,150.41	443,823.30	443,823.30
2010-2011 Direct Costs	6,563,029.84	6,152,162.84	6,152,162.84
2012-2013 Rate	2.74*	7.21*	7.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,807,039.50	6,328,010.54	6,328,010.54
Indirect costs based on rate ** multiplied by actual direct costs	186,512.88	456,249.56	456,249.56
2012-2013 Actual Indirect Costs	200,733.54	679,762.50	679,762.50
2010-2011 Fixed Carry Forward	-1,394.56	145,799.55	145,799.55
Total Indirect Costs	202,128.10	533,962.95	533,962.95
Over/(Under) Recovery	-15,615.22	-77,713.39	-77,713.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	200,733.54	679,762.50	679,762.50
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,615.22	-77,713.39	-77,713.39
Total Projected Indirect 2014-2015 (Numerator)	216,348.76	757,475.89	757,475.89
Direct Costs	6,807,039.50	6,328,010.54	6,328,010.54
Rate for 2014-2015 **	3.18*	11.97*	11.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32260
Form R0418

*** Final ***

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	11,172.22	11,172.22
2010-2011 Fixed Carry Forward	0.00	1,646.37	1,646.37
Total Indirect Costs	0.00	9,525.85	9,525.85
2010-2011 Direct Costs	166,191.42	155,019.20	155,019.20
2012-2013 Rate	0.00*	6.14*	6.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	162,467.89	150,581.09	150,581.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,245.68	9,245.68
2012-2013 Actual Indirect Costs	0.00	11,886.80	11,886.80
2010-2011 Fixed Carry Forward	0.00	1,646.37	1,646.37
Total Indirect Costs	0.00	10,240.43	10,240.43
Over/(Under) Recovery	0.00	-994.75	-994.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	11,886.80	11,886.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-994.75	-994.75
Total Projected Indirect 2014-2015 (Numerator)	0.00	12,881.55	12,881.55
Direct Costs	162,467.89	150,581.09	150,581.09
Rate for 2014-2015 **	0.00*	8.55*	8.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32610
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	13,060.83	13,060.83
2010-2011 Fixed Carry Forward	481.39	-1,503.04	-1,503.04
Total Indirect Costs	-481.39	14,563.87	14,563.87
2010-2011 Direct Costs	123,434.57	110,373.74	110,373.74
2012-2013 Rate	0.00*	13.20*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	139,881.61	130,032.31	130,032.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	17,164.26	17,164.26
2012-2013 Actual Indirect Costs	505.00	10,354.30	10,354.30
2010-2011 Fixed Carry Forward	481.39	-1,503.04	-1,503.04
Total Indirect Costs	23.61	11,857.34	11,857.34
Over/(Under) Recovery	0.00	5,306.92	5,306.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	505.00	10,354.30	10,354.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	5,306.92	5,306.92
Total Projected Indirect 2014-2015 (Numerator)	505.00	5,047.38	5,047.38
Direct Costs	139,881.61	130,032.31	130,032.31
Rate for 2014-2015 **	0.36*	3.88*	3.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32620
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	13,013.28	13,013.28
2010-2011 Fixed Carry Forward	0.00	0.00	13,025.15
Total Indirect Costs	0.00	13,013.28	-11.87
2010-2011 Direct Costs	197,974.20	184,960.92	184,960.92
2012-2013 Rate	0.00*	7.04*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	171,287.89	156,685.21	156,685.21
Indirect costs based on rate ** multiplied by actual direct costs	0.00	11,030.64	0.00
2012-2013 Actual Indirect Costs	643.00	15,245.68	15,245.68
2010-2011 Fixed Carry Forward	0.00	0.00	13,025.15
Total Indirect Costs	643.00	15,245.68	2,220.53
Over/(Under) Recovery	0.00	-4,215.04	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	643.00	15,245.68	15,245.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,215.04	0.00
Total Projected Indirect 2014-2015 (Numerator)	643.00	19,460.72	15,245.68
Direct Costs	171,287.89	156,685.21	156,685.21
Rate for 2014-2015 **	0.38*	12.42*	9.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32630
Form R0418

*** Final ***

Sigel Township S/D #6
4499 KIPPER RD
HARBOR BEACH, MI 48441

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	5,840.29	5,840.29
2010-2011 Fixed Carry Forward	0.00	1,838.65	1,838.65
Total Indirect Costs	0.00	4,001.64	4,001.64
2010-2011 Direct Costs	86,537.97	80,697.68	80,697.68
2012-2013 Rate	0.00*	4.96*	4.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	116,551.96	110,654.80	110,654.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,488.48	5,488.48
2012-2013 Actual Indirect Costs	0.00	5,897.16	5,897.16
2010-2011 Fixed Carry Forward	0.00	1,838.65	1,838.65
Total Indirect Costs	0.00	4,058.51	4,058.51
Over/(Under) Recovery	0.00	1,429.97	1,429.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	5,897.16	5,897.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,429.97	1,429.97
Total Projected Indirect 2014-2015 (Numerator)	0.00	4,467.19	4,467.19
Direct Costs	116,551.96	110,654.80	110,654.80
Rate for 2014-2015 **	0.00*	4.04*	4.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 32650
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	11,113.66	11,113.66
2010-2011 Fixed Carry Forward	0.00	25.70	25.70
Total Indirect Costs	0.00	11,087.96	11,087.96
2010-2011 Direct Costs	174,754.50	163,640.84	163,640.84
2012-2013 Rate	0.00*	6.78*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	204,456.53	183,635.16	183,635.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,450.46	12,450.46
2012-2013 Actual Indirect Costs	0.00	20,821.37	20,821.37
2010-2011 Fixed Carry Forward	0.00	25.70	25.70
Total Indirect Costs	0.00	20,795.67	20,795.67
Over/(Under) Recovery	0.00	-8,345.21	-8,345.21

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	20,821.37	20,821.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-8,345.21	-8,345.21
Total Projected Indirect 2014-2015 (Numerator)	0.00	29,166.58	29,166.58
Direct Costs	204,456.53	183,635.16	183,635.16
Rate for 2014-2015 **	0.00*	15.88*	15.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33000
Form R0418

*** Final ***

Ingham ISD
2630 WEST HOWELL RD
MASON, MI 48854

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,308,401.76	5,840,188.04	5,840,188.04
2010-2011 Fixed Carry Forward	-387,177.75	0.00	43,466.39
Total Indirect Costs	4,695,579.51	5,840,188.04	5,796,721.65
2010-2011 Direct Costs	39,297,415.18	37,829,988.44	37,829,988.44
2012-2013 Rate	11.95*	15.44*	15.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	37,090,261.46	35,999,115.32	35,999,115.32
Indirect costs based on rate ** multiplied by actual direct costs	4,432,286.24	5,399,867.30	5,515,064.47
2012-2013 Actual Indirect Costs	4,897,907.12	6,154,786.65	6,154,786.65
2010-2011 Fixed Carry Forward	-387,177.75	0.00	43,466.39
Total Indirect Costs	5,285,084.87	6,154,786.65	6,111,320.26
Over/(Under) Recovery	-852,798.63	0.00	-596,255.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,897,907.12	6,154,786.65	6,154,786.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-852,798.63	0.00	-596,255.79
Total Projected Indirect 2014-2015 (Numerator)	5,750,705.75	6,154,786.65	6,751,042.44
Direct Costs	37,090,261.46	35,999,115.32	35,999,115.32
Rate for 2014-2015 **	15.50*	17.10*	18.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	840,571.05	4,155,183.39	4,155,183.39
2010-2011 Fixed Carry Forward	585,277.44	0.00	726,621.75
Total Indirect Costs	255,293.61	4,155,183.39	3,428,561.64
2010-2011 Direct Costs	33,239,702.01	29,925,089.67	29,925,089.67
2012-2013 Rate	0.77*	13.89*	11.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,682,013.01	31,472,264.81	31,472,264.81
Indirect costs based on rate ** multiplied by actual direct costs	267,051.50	4,371,497.58	3,606,721.55
2012-2013 Actual Indirect Costs	832,196.91	4,041,945.11	4,041,945.11
2010-2011 Fixed Carry Forward	585,277.44	0.00	726,621.75
Total Indirect Costs	246,919.47	4,041,945.11	3,315,323.36
Over/(Under) Recovery	20,132.03	329,552.47	291,398.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	832,196.91	4,041,945.11	4,041,945.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	20,132.03	329,552.47	291,398.19
Total Projected Indirect 2014-2015 (Numerator)	812,064.88	3,712,392.64	3,750,546.92
Direct Costs	34,682,013.01	31,472,264.81	31,472,264.81
Rate for 2014-2015 **	2.34*	11.80*	11.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,537,330.73	20,636,573.91	20,636,573.91
2010-2011 Fixed Carry Forward	1,097,121.89	0.00	3,969,022.42
Total Indirect Costs	4,440,208.84	20,636,573.91	16,667,551.49
2010-2011 Direct Costs	156,328,068.53	141,228,825.35	141,228,825.35
2012-2013 Rate	2.84*	14.61*	11.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	144,052,505.46	131,788,597.71	131,788,597.71
Indirect costs based on rate ** multiplied by actual direct costs	4,091,091.16	19,254,314.13	15,551,054.53
2012-2013 Actual Indirect Costs	5,948,395.34	18,212,303.09	18,212,303.09
2010-2011 Fixed Carry Forward	1,097,121.89	0.00	3,969,022.42
Total Indirect Costs	4,851,273.45	18,212,303.09	14,243,280.67
Over/(Under) Recovery	-760,182.29	1,042,011.04	1,307,773.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,948,395.34	18,212,303.09	18,212,303.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-760,182.29	1,042,011.04	1,307,773.86
Total Projected Indirect 2014-2015 (Numerator)	6,708,577.63	17,170,292.05	16,904,529.23
Direct Costs	144,052,505.46	131,788,597.71	131,788,597.71
Rate for 2014-2015 **	4.66*	13.03*	12.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33040
Form R0418

*** Final ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	188,530.04	820,348.30	820,348.30
2010-2011 Fixed Carry Forward	27,742.27	48,391.10	48,391.10
Total Indirect Costs	160,787.77	771,957.20	771,957.20
2010-2011 Direct Costs	7,211,946.40	6,580,128.14	6,580,128.14
2012-2013 Rate	2.23*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,395,937.74	6,754,988.18	6,754,988.18
Indirect costs based on rate ** multiplied by actual direct costs	164,929.41	792,360.11	792,360.11
2012-2013 Actual Indirect Costs	164,532.97	805,482.53	805,482.53
2010-2011 Fixed Carry Forward	27,742.27	48,391.10	48,391.10
Total Indirect Costs	136,790.70	757,091.43	757,091.43
Over/(Under) Recovery	28,138.71	35,268.68	35,268.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	164,532.97	805,482.53	805,482.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,138.71	35,268.68	35,268.68
Total Projected Indirect 2014-2015 (Numerator)	136,394.26	770,213.85	770,213.85
Direct Costs	7,395,937.74	6,754,988.18	6,754,988.18
Rate for 2014-2015 **	1.84*	11.40*	11.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33060
Form R0418

*** Final ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	856,852.28	3,586,326.65	3,586,326.65
2010-2011 Fixed Carry Forward	40,871.53	0.00	183,551.74
Total Indirect Costs	815,980.75	3,586,326.65	3,402,774.91
2010-2011 Direct Costs	25,268,570.12	22,539,095.75	22,539,095.75
2012-2013 Rate	3.23*	15.91*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,259,529.74	22,686,145.23	22,686,145.23
Indirect costs based on rate ** multiplied by actual direct costs	815,882.81	3,402,921.78	3,425,607.93
2012-2013 Actual Indirect Costs	986,165.21	3,559,549.72	3,559,549.72
2010-2011 Fixed Carry Forward	40,871.53	0.00	183,551.74
Total Indirect Costs	945,293.68	3,559,549.72	3,375,997.98
Over/(Under) Recovery	-129,410.87	0.00	49,609.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	986,165.21	3,559,549.72	3,559,549.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-129,410.87	0.00	49,609.95
Total Projected Indirect 2014-2015 (Numerator)	1,115,576.08	3,559,549.72	3,509,939.77
Direct Costs	25,259,529.74	22,686,145.23	22,686,145.23
Rate for 2014-2015 **	4.42*	15.69*	15.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33070
Form R0418

*** Final ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,960,653.33	7,824,661.16	7,824,661.16
2010-2011 Fixed Carry Forward	346,989.28	0.00	1,422,737.29
Total Indirect Costs	1,613,664.05	7,824,661.16	6,401,923.87
2010-2011 Direct Costs	56,083,253.36	50,219,245.53	50,219,245.53
2012-2013 Rate	2.88*	15.58*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	56,433,113.60	51,696,201.65	51,696,201.65
Indirect costs based on rate ** multiplied by actual direct costs	1,625,273.67	7,754,430.25	6,591,265.71
2012-2013 Actual Indirect Costs	1,654,034.46	6,390,946.41	6,390,946.41
2010-2011 Fixed Carry Forward	346,989.28	0.00	1,422,737.29
Total Indirect Costs	1,307,045.18	6,390,946.41	4,968,209.12
Over/(Under) Recovery	318,228.49	0.00	1,623,056.59

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,654,034.46	6,390,946.41	6,390,946.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	318,228.49	0.00	1,623,056.59
Total Projected Indirect 2014-2015 (Numerator)	1,335,805.97	6,390,946.41	4,767,889.82
Direct Costs	56,433,113.60	51,696,201.65	51,696,201.65
Rate for 2014-2015 **	2.37*	12.36*	9.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33100
Form R0418

*** Final ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	395,013.61	1,480,727.39	1,480,727.39
2010-2011 Fixed Carry Forward	-57,805.94	0.00	231,038.11
Total Indirect Costs	452,819.55	1,480,727.39	1,249,689.28
2010-2011 Direct Costs	11,590,652.43	10,504,938.65	10,504,938.65
2012-2013 Rate	3.91*	14.10*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,073,091.58	10,976,068.21	10,976,068.21
Indirect costs based on rate ** multiplied by actual direct costs	472,057.88	1,547,625.62	1,306,152.12
2012-2013 Actual Indirect Costs	360,528.81	1,457,552.18	1,457,552.18
2010-2011 Fixed Carry Forward	-57,805.94	0.00	231,038.11
Total Indirect Costs	418,334.75	1,457,552.18	1,226,514.07
Over/(Under) Recovery	53,723.13	90,073.44	79,638.05

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	360,528.81	1,457,552.18	1,457,552.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	53,723.13	90,073.44	79,638.05
Total Projected Indirect 2014-2015 (Numerator)	306,805.68	1,367,478.74	1,377,914.13
Direct Costs	12,073,091.58	10,976,068.21	10,976,068.21
Rate for 2014-2015 **	2.54*	12.46*	12.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33130
Form R0418

*** Final ***

Mason Public Schools (Ingham)
400 S CEDAR ST
MASON, MI 48854

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	900,385.77	3,403,244.48	3,403,244.48
2010-2011 Fixed Carry Forward	78,610.41	0.00	411,023.37
Total Indirect Costs	821,775.36	3,403,244.48	2,992,221.11
2010-2011 Direct Costs	25,703,504.05	23,200,645.34	23,200,645.34
2012-2013 Rate	3.20*	14.67*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,778,473.85	24,458,994.17	24,458,994.17
Indirect costs based on rate ** multiplied by actual direct costs	856,911.16	3,588,134.44	3,155,210.25
2012-2013 Actual Indirect Costs	804,465.63	3,123,945.31	3,123,945.31
2010-2011 Fixed Carry Forward	78,610.41	0.00	411,023.37
Total Indirect Costs	725,855.22	3,123,945.31	2,712,921.94
Over/(Under) Recovery	131,055.94	464,189.13	442,288.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	804,465.63	3,123,945.31	3,123,945.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	131,055.94	464,189.13	442,288.31
Total Projected Indirect 2014-2015 (Numerator)	673,409.69	2,659,756.18	2,681,657.00
Direct Costs	26,778,473.85	24,458,994.17	24,458,994.17
Rate for 2014-2015 **	2.51*	10.87*	10.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33170
Form R0418

*** Final ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,540,776.10	5,426,182.04	5,426,182.04
2010-2011 Fixed Carry Forward	51,843.68	0.00	892,156.76
Total Indirect Costs	1,488,932.42	5,426,182.04	4,534,025.28
2010-2011 Direct Costs	42,446,120.42	38,560,714.48	38,560,714.48
2012-2013 Rate	3.51*	14.07*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	39,456,967.75	35,929,526.19	35,929,526.19
Indirect costs based on rate ** multiplied by actual direct costs	1,384,939.57	5,055,284.33	4,225,312.28
2012-2013 Actual Indirect Costs	1,353,691.39	4,881,132.95	4,881,132.95
2010-2011 Fixed Carry Forward	51,843.68	0.00	892,156.76
Total Indirect Costs	1,301,847.71	4,881,132.95	3,988,976.19
Over/(Under) Recovery	83,091.86	174,151.38	236,336.09

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,353,691.39	4,881,132.95	4,881,132.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	83,091.86	174,151.38	236,336.09
Total Projected Indirect 2014-2015 (Numerator)	1,270,599.53	4,706,981.57	4,644,796.86
Direct Costs	39,456,967.75	35,929,526.19	35,929,526.19
Rate for 2014-2015 **	3.22*	13.10*	12.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33200
Form R0418

*** Final ***

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	320,221.52	1,796,845.91	1,796,845.91
2010-2011 Fixed Carry Forward	511,535.02	0.00	679,190.20
Total Indirect Costs	-191,313.50	1,796,845.91	1,117,655.71
2010-2011 Direct Costs	13,900,999.89	12,424,375.50	12,424,375.50
2012-2013 Rate	0.00*	14.46*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,798,835.84	12,421,350.75	12,421,350.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,796,127.32	1,117,921.57
2012-2013 Actual Indirect Costs	259,061.17	1,636,546.26	1,636,546.26
2010-2011 Fixed Carry Forward	511,535.02	0.00	679,190.20
Total Indirect Costs	-252,473.85	1,636,546.26	957,356.06
Over/(Under) Recovery	0.00	159,581.06	160,565.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	259,061.17	1,636,546.26	1,636,546.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	159,581.06	160,565.51
Total Projected Indirect 2014-2015 (Numerator)	259,061.17	1,476,965.20	1,475,980.75
Direct Costs	13,798,835.84	12,421,350.75	12,421,350.75
Rate for 2014-2015 **	1.88*	11.89*	11.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33215
Form R0418

*** Final ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	798,951.95	4,117,858.01	4,117,858.01
2010-2011 Fixed Carry Forward	-27,241.03	0.00	100,555.39
Total Indirect Costs	826,192.98	4,117,858.01	4,017,302.62
2010-2011 Direct Costs	30,120,217.12	26,801,311.06	26,801,311.06
2012-2013 Rate	2.74*	15.36*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,200,959.62	26,189,177.99	26,189,177.99
Indirect costs based on rate ** multiplied by actual direct costs	800,106.29	3,928,376.70	3,925,757.78
2012-2013 Actual Indirect Costs	939,929.81	3,951,711.44	3,951,711.44
2010-2011 Fixed Carry Forward	-27,241.03	0.00	100,555.39
Total Indirect Costs	967,170.84	3,951,711.44	3,851,156.05
Over/(Under) Recovery	-167,064.55	0.00	74,601.73

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	939,929.81	3,951,711.44	3,951,711.44
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-167,064.55	0.00	74,601.73
Total Projected Indirect 2014-2015 (Numerator)	1,106,994.36	3,951,711.44	3,877,109.71
Direct Costs	29,200,959.62	26,189,177.99	26,189,177.99
Rate for 2014-2015 **	3.79*	15.09*	14.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33220
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	141,465.11	906,878.71	906,878.71
2010-2011 Fixed Carry Forward	25,604.81	0.00	153,979.64
Total Indirect Costs	115,860.30	906,878.71	752,899.07
2010-2011 Direct Costs	5,704,160.90	4,938,747.30	4,938,747.30
2012-2013 Rate	2.03*	18.36*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,731,009.45	5,104,157.00	5,104,157.00
Indirect costs based on rate ** multiplied by actual direct costs	116,339.49	765,623.55	777,873.53
2012-2013 Actual Indirect Costs	125,208.10	752,060.55	752,060.55
2010-2011 Fixed Carry Forward	25,604.81	0.00	153,979.64
Total Indirect Costs	99,603.29	752,060.55	598,080.91
Over/(Under) Recovery	16,736.20	0.00	179,792.62

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	125,208.10	752,060.55	752,060.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	16,736.20	0.00	179,792.62
Total Projected Indirect 2014-2015 (Numerator)	108,471.90	752,060.55	572,267.93
Direct Costs	5,731,009.45	5,104,157.00	5,104,157.00
Rate for 2014-2015 **	1.89*	14.73*	11.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33230
Form R0418

*** Final ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	494,219.03	2,169,698.49	2,169,698.49
2010-2011 Fixed Carry Forward	176,582.44	0.00	545,930.74
Total Indirect Costs	317,636.59	2,169,698.49	1,623,767.75
2010-2011 Direct Costs	16,839,501.13	15,164,021.67	15,164,021.67
2012-2013 Rate	1.89*	14.31*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,109,925.07	15,469,463.70	15,469,463.70
Indirect costs based on rate ** multiplied by actual direct costs	323,377.58	2,213,680.26	1,656,779.56
2012-2013 Actual Indirect Costs	270,883.99	1,911,345.36	1,911,345.36
2010-2011 Fixed Carry Forward	176,582.44	0.00	545,930.74
Total Indirect Costs	94,301.55	1,911,345.36	1,365,414.62
Over/(Under) Recovery	229,076.03	302,334.90	291,364.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	270,883.99	1,911,345.36	1,911,345.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	229,076.03	302,334.90	291,364.94
Total Projected Indirect 2014-2015 (Numerator)	41,807.96	1,609,010.46	1,619,980.42
Direct Costs	17,109,925.07	15,469,463.70	15,469,463.70
Rate for 2014-2015 **	0.24*	10.40*	10.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33901
Form R0418

*** Final ***

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	56,714.79	122,965.90	122,965.90
2010-2011 Fixed Carry Forward	-39,166.41	-19,257.09	-19,257.09
Total Indirect Costs	95,881.20	142,222.99	142,222.99
2010-2011 Direct Costs	1,062,918.33	996,667.22	996,667.22
2012-2013 Rate	9.02*	14.27*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,255,912.58	1,172,626.17	1,172,626.17
Indirect costs based on rate ** multiplied by actual direct costs	113,283.31	167,333.75	167,333.75
2012-2013 Actual Indirect Costs	88,148.58	171,434.99	171,434.99
2010-2011 Fixed Carry Forward	-39,166.41	-19,257.09	-19,257.09
Total Indirect Costs	127,314.99	190,692.08	190,692.08
Over/(Under) Recovery	-14,031.68	-23,358.33	-23,358.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	88,148.58	171,434.99	171,434.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-14,031.68	-23,358.33	-23,358.33
Total Projected Indirect 2014-2015 (Numerator)	102,180.26	194,793.32	194,793.32
Direct Costs	1,255,912.58	1,172,626.17	1,172,626.17
Rate for 2014-2015 **	8.14*	16.61*	16.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33902
Form R0418

*** Final ***

El-Hajj Malik El-Shabazz Academy
1028 WEST BARNES AVE
LANSING, MI 48910

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	74,217.62	227,015.26	227,015.26
2010-2011 Fixed Carry Forward	23,165.16	66,911.43	66,911.43
Total Indirect Costs	51,052.46	160,103.83	160,103.83
2010-2011 Direct Costs	3,085,945.78	2,933,148.14	2,933,148.14
2012-2013 Rate	1.65*	5.46*	5.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,057,488.28	2,850,993.17	2,850,993.17
Indirect costs based on rate ** multiplied by actual direct costs	50,448.56	155,664.23	155,664.23
2012-2013 Actual Indirect Costs	77,152.79	283,647.90	283,647.90
2010-2011 Fixed Carry Forward	23,165.16	66,911.43	66,911.43
Total Indirect Costs	53,987.63	216,736.47	216,736.47
Over/(Under) Recovery	-3,539.07	-61,072.24	-61,072.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	77,152.79	283,647.90	283,647.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,539.07	-61,072.24	-61,072.24
Total Projected Indirect 2014-2015 (Numerator)	80,691.86	344,720.14	344,720.14
Direct Costs	3,057,488.28	2,850,993.17	2,850,993.17
Rate for 2014-2015 **	2.64*	12.09*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33904
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	197,774.88	444,888.06	444,888.06
2010-2011 Fixed Carry Forward	13,395.17	0.00	0.00
Total Indirect Costs	184,379.71	444,888.06	444,888.06
2010-2011 Direct Costs	1,866,782.72	1,619,669.54	1,619,669.54
2012-2013 Rate	9.88*	27.47*	27.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,976,650.94	1,712,350.67	1,712,350.67
Indirect costs based on rate ** multiplied by actual direct costs	195,293.11	256,852.60	428,087.67
2012-2013 Actual Indirect Costs	206,499.44	470,799.71	470,799.71
2010-2011 Fixed Carry Forward	13,395.17	0.00	0.00
Total Indirect Costs	193,104.27	470,799.71	470,799.71
Over/(Under) Recovery	2,188.84	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	206,499.44	470,799.71	470,799.71
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,188.84	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	204,310.60	470,799.71	470,799.71
Direct Costs	1,976,650.94	1,712,350.67	1,712,350.67
Rate for 2014-2015 **	10.34*	27.49*	27.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33906
Form R0418

*** Final ***

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	71,192.00	150,386.00	150,386.00
2010-2011 Fixed Carry Forward	-67,593.10	-64,513.06	-64,513.06
Total Indirect Costs	138,785.10	214,899.06	214,899.06
2010-2011 Direct Costs	1,028,256.15	949,062.15	949,062.15
2012-2013 Rate	13.50*	22.64*	22.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	729,323.44	661,760.65	661,760.65
Indirect costs based on rate ** multiplied by actual direct costs	98,458.66	99,264.10	149,822.61
2012-2013 Actual Indirect Costs	13,633.18	81,195.97	81,195.97
2010-2011 Fixed Carry Forward	-67,593.10	-64,513.06	-64,513.06
Total Indirect Costs	81,226.28	145,709.03	145,709.03
Over/(Under) Recovery	17,232.38	0.00	4,113.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,633.18	81,195.97	81,195.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	17,232.38	0.00	4,113.58
Total Projected Indirect 2014-2015 (Numerator)	-3,599.20	81,195.97	77,082.39
Direct Costs	729,323.44	661,760.65	661,760.65
Rate for 2014-2015 **	0.00*	12.27*	11.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33909
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	357,538.00	1,615,347.00	1,615,347.00
2010-2011 Fixed Carry Forward	88,778.36	0.00	0.00
Total Indirect Costs	268,759.64	1,615,347.00	1,615,347.00
2010-2011 Direct Costs	5,515,782.00	4,257,973.00	4,257,973.00
2012-2013 Rate	4.87*	37.94*	37.94**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,616,403.00	4,367,951.00	4,367,951.00
Indirect costs based on rate ** multiplied by actual direct costs	273,518.83	655,192.65	1,091,987.75
2012-2013 Actual Indirect Costs	394,025.00	1,642,477.00	1,642,477.00
2010-2011 Fixed Carry Forward	88,778.36	0.00	0.00
Total Indirect Costs	305,246.64	1,642,477.00	1,642,477.00
Over/(Under) Recovery	-31,727.81	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	394,025.00	1,642,477.00	1,642,477.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-31,727.81	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	425,752.81	1,642,477.00	1,642,477.00
Direct Costs	5,616,403.00	4,367,951.00	4,367,951.00
Rate for 2014-2015 **	7.58*	37.60*	37.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33910
Form R0418

*** Final ***

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	162,489.00	1,464,824.00	1,464,824.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	162,489.00	1,464,824.00	1,464,824.00
2010-2011 Direct Costs	4,571,039.00	3,268,704.00	3,268,704.00
2012-2013 Rate	3.55*	44.81*	44.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,310,392.00	3,970,711.00	3,970,711.00
Indirect costs based on rate ** multiplied by actual direct costs	188,518.92	595,606.65	992,677.75
2012-2013 Actual Indirect Costs	351,500.00	1,691,181.00	1,691,181.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	351,500.00	1,691,181.00	1,691,181.00
Over/(Under) Recovery	-162,981.08	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	351,500.00	1,691,181.00	1,691,181.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-162,981.08	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	514,481.08	1,691,181.00	1,691,181.00
Direct Costs	5,310,392.00	3,970,711.00	3,970,711.00
Rate for 2014-2015 **	9.69*	42.59*	42.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33911
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	425,870.61	478,911.03	478,911.03
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	425,870.61	478,911.03	478,911.03
2010-2011 Direct Costs	2,466,501.19	2,413,460.77	2,413,460.77
2012-2013 Rate	17.27*	19.84*	19.84**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,214,535.16	5,150,786.97	5,150,786.97
Indirect costs based on rate ** multiplied by actual direct costs	782,180.27	772,618.05	1,021,916.13
2012-2013 Actual Indirect Costs	1,591,454.24	1,655,202.43	1,655,202.43
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,591,454.24	1,655,202.43	1,655,202.43
Over/(Under) Recovery	0.00	0.00	-633,286.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,591,454.24	1,655,202.43	1,655,202.43
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-633,286.30
Total Projected Indirect 2014-2015 (Numerator)	1,591,454.24	1,655,202.43	2,288,488.73
Direct Costs	5,214,535.16	5,150,786.97	5,150,786.97
Rate for 2014-2015 **	30.52*	32.13*	44.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 33913
Form R0418

*** Final ***

Nexus Academy of Lansing
2175 University Park Drive
Okemos, MI 48864

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,130,903.43	854,319.86	854,319.86
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	101,761.21	378,344.78	378,344.78
Total Indirect Costs	101,761.21	378,344.78	378,344.78
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	101,761.21	378,344.78	378,344.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	101,761.21	378,344.78	378,344.78
Direct Costs	1,130,903.43	854,319.86	854,319.86
Rate for 2014-2015 **	9.00*	44.29*	44.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34000
Form R0418

*** Final ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,176,835.03	1,508,146.45	1,508,146.45
2010-2011 Fixed Carry Forward	106,146.54	181,416.54	181,416.54
Total Indirect Costs	1,070,688.49	1,326,729.91	1,326,729.91
2010-2011 Direct Costs	20,813,342.61	20,498,385.18	20,498,385.18
2012-2013 Rate	5.14*	6.47*	6.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,440,722.29	20,946,790.05	20,946,790.05
Indirect costs based on rate ** multiplied by actual direct costs	1,102,053.13	1,355,257.32	1,355,257.32
2012-2013 Actual Indirect Costs	1,460,771.23	1,954,703.47	1,954,703.47
2010-2011 Fixed Carry Forward	106,146.54	181,416.54	181,416.54
Total Indirect Costs	1,354,624.69	1,773,286.93	1,773,286.93
Over/(Under) Recovery	-252,571.56	-418,029.61	-418,029.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,460,771.23	1,954,703.47	1,954,703.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-252,571.56	-418,029.61	-418,029.61
Total Projected Indirect 2014-2015 (Numerator)	1,713,342.79	2,372,733.08	2,372,733.08
Direct Costs	21,440,722.29	20,946,790.05	20,946,790.05
Rate for 2014-2015 **	7.99*	11.33*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34010
Form R0418

*** Final ***

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	751,457.98	3,310,163.72	3,310,163.72
2010-2011 Fixed Carry Forward	115,859.13	0.00	801,371.36
Total Indirect Costs	635,598.85	3,310,163.72	2,508,792.36
2010-2011 Direct Costs	27,749,446.46	25,190,740.72	25,190,740.72
2012-2013 Rate	2.29*	13.14*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,641,632.49	23,442,430.46	23,442,430.46
Indirect costs based on rate ** multiplied by actual direct costs	587,193.38	3,080,335.36	2,334,866.07
2012-2013 Actual Indirect Costs	733,595.62	2,932,797.65	2,932,797.65
2010-2011 Fixed Carry Forward	115,859.13	0.00	801,371.36
Total Indirect Costs	617,736.49	2,932,797.65	2,131,426.29
Over/(Under) Recovery	-30,543.11	147,537.71	203,439.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	733,595.62	2,932,797.65	2,932,797.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,543.11	147,537.71	203,439.78
Total Projected Indirect 2014-2015 (Numerator)	764,138.73	2,785,259.94	2,729,357.87
Direct Costs	25,641,632.49	23,442,430.46	23,442,430.46
Rate for 2014-2015 **	2.98*	11.88*	11.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34040
Form R0418

*** Final ***

Palo Community School District
P.O. Box 338
Palo, MI 48870

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	21,654.61	115,783.59	115,783.59
2010-2011 Fixed Carry Forward	-5,206.95	0.00	8,435.13
Total Indirect Costs	26,861.56	115,783.59	107,348.46
2010-2011 Direct Costs	822,383.11	728,254.13	728,254.13
2012-2013 Rate	3.27*	15.90*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	730,695.74	635,978.40	635,978.40
Indirect costs based on rate ** multiplied by actual direct costs	23,893.75	95,396.76	93,743.22
2012-2013 Actual Indirect Costs	25,527.20	120,244.54	120,244.54
2010-2011 Fixed Carry Forward	-5,206.95	0.00	8,435.13
Total Indirect Costs	30,734.15	120,244.54	111,809.41
Over/(Under) Recovery	-6,840.40	0.00	-18,066.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	25,527.20	120,244.54	120,244.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,840.40	0.00	-18,066.19
Total Projected Indirect 2014-2015 (Numerator)	32,367.60	120,244.54	138,310.73
Direct Costs	730,695.74	635,978.40	635,978.40
Rate for 2014-2015 **	4.43*	18.91*	21.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34080
Form R0418

*** Final ***

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	573,865.22	2,327,742.43	2,327,742.43
2010-2011 Fixed Carry Forward	114,003.13	280,463.83	279,876.85
Total Indirect Costs	459,862.09	2,047,278.60	2,047,865.58
2010-2011 Direct Costs	19,388,807.98	17,634,930.77	17,634,930.77
2012-2013 Rate	2.37*	11.61*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,273,418.61	14,617,367.38	14,617,367.38
Indirect costs based on rate ** multiplied by actual direct costs	385,680.02	1,697,076.35	1,697,076.35
2012-2013 Actual Indirect Costs	539,004.77	2,195,056.00	2,195,056.00
2010-2011 Fixed Carry Forward	114,003.13	280,463.83	279,876.85
Total Indirect Costs	425,001.64	1,914,592.17	1,915,179.15
Over/(Under) Recovery	-39,321.62	-217,515.82	-218,102.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	539,004.77	2,195,056.00	2,195,056.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-39,321.62	-217,515.82	-218,102.80
Total Projected Indirect 2014-2015 (Numerator)	578,326.39	2,412,571.82	2,413,158.80
Direct Costs	16,273,418.61	14,617,367.38	14,617,367.38
Rate for 2014-2015 **	3.55*	16.50*	16.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34090
Form R0418

*** Final ***

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	494,112.91	2,180,225.36	2,180,225.36
2010-2011 Fixed Carry Forward	-1,793.96	0.00	369,259.98
Total Indirect Costs	495,906.87	2,180,225.36	1,810,965.38
2010-2011 Direct Costs	17,015,080.14	15,328,967.69	15,328,967.69
2012-2013 Rate	2.91*	14.22*	11.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,520,997.18	15,034,065.76	15,034,065.76
Indirect costs based on rate ** multiplied by actual direct costs	480,761.02	2,137,844.15	1,775,523.17
2012-2013 Actual Indirect Costs	498,935.76	1,985,867.18	1,985,867.18
2010-2011 Fixed Carry Forward	-1,793.96	0.00	369,259.98
Total Indirect Costs	500,729.72	1,985,867.18	1,616,607.20
Over/(Under) Recovery	-19,968.70	151,976.97	158,915.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	498,935.76	1,985,867.18	1,985,867.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-19,968.70	151,976.97	158,915.97
Total Projected Indirect 2014-2015 (Numerator)	518,904.46	1,833,890.21	1,826,951.21
Direct Costs	16,520,997.18	15,034,065.76	15,034,065.76
Rate for 2014-2015 **	3.14*	12.20*	12.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34110
Form R0418

*** Final ***

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	590,110.62	2,064,887.70	2,064,887.70
2010-2011 Fixed Carry Forward	-74,628.18	0.00	-68,732.10
Total Indirect Costs	664,738.80	2,064,887.70	2,133,619.80
2010-2011 Direct Costs	15,338,138.52	14,098,161.32	14,098,161.32
2012-2013 Rate	4.33*	14.65*	15.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,450,410.33	14,369,943.45	14,369,943.45
Indirect costs based on rate ** multiplied by actual direct costs	669,002.77	2,105,196.72	2,174,172.44
2012-2013 Actual Indirect Costs	566,751.68	1,909,045.90	1,909,045.90
2010-2011 Fixed Carry Forward	-74,628.18	0.00	-68,732.10
Total Indirect Costs	641,379.86	1,909,045.90	1,977,778.00
Over/(Under) Recovery	27,622.91	196,150.82	196,394.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	566,751.68	1,909,045.90	1,909,045.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	27,622.91	196,150.82	196,394.44
Total Projected Indirect 2014-2015 (Numerator)	539,128.77	1,712,895.08	1,712,651.46
Direct Costs	15,450,410.33	14,369,943.45	14,369,943.45
Rate for 2014-2015 **	3.49*	11.92*	11.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34120
Form R0418

*** Final ***

Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	441,381.73	1,213,937.84	1,213,937.84
2010-2011 Fixed Carry Forward	41,537.32	0.00	135,153.90
Total Indirect Costs	399,844.41	1,213,937.84	1,078,783.94
2010-2011 Direct Costs	9,187,971.03	8,415,414.92	8,415,414.92
2012-2013 Rate	4.35*	14.43*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,588,457.76	7,857,130.43	7,857,130.43
Indirect costs based on rate ** multiplied by actual direct costs	373,597.91	1,133,783.92	1,007,284.12
2012-2013 Actual Indirect Costs	423,656.90	1,154,984.23	1,154,984.23
2010-2011 Fixed Carry Forward	41,537.32	0.00	135,153.90
Total Indirect Costs	382,119.58	1,154,984.23	1,019,830.33
Over/(Under) Recovery	-8,521.67	-21,200.31	-12,546.21

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	423,656.90	1,154,984.23	1,154,984.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,521.67	-21,200.31	-12,546.21
Total Projected Indirect 2014-2015 (Numerator)	432,178.57	1,176,184.54	1,167,530.44
Direct Costs	8,588,457.76	7,857,130.43	7,857,130.43
Rate for 2014-2015 **	5.03*	14.97*	14.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34140
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	113.00	24,765.00	24,765.00
2010-2011 Fixed Carry Forward	172.45	4,991.82	4,885.18
Total Indirect Costs	-59.45	19,773.18	19,879.82
2010-2011 Direct Costs	285,448.00	260,796.00	260,796.00
2012-2013 Rate	0.00*	7.58*	7.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	233,880.00	206,893.00	206,893.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	15,682.49	15,765.25
2012-2013 Actual Indirect Costs	350.00	27,337.00	27,337.00
2010-2011 Fixed Carry Forward	172.45	4,991.82	4,885.18
Total Indirect Costs	177.55	22,345.18	22,451.82
Over/(Under) Recovery	0.00	-6,662.69	-6,686.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	350.00	27,337.00	27,337.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-6,662.69	-6,686.57
Total Projected Indirect 2014-2015 (Numerator)	350.00	33,999.69	34,023.57
Direct Costs	233,880.00	206,893.00	206,893.00
Rate for 2014-2015 **	0.15*	16.43*	16.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34340
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	20,102.92	20,102.92
2010-2011 Fixed Carry Forward	0.00	3,123.53	3,123.53
Total Indirect Costs	0.00	16,979.39	16,979.39
2010-2011 Direct Costs	274,366.60	254,263.68	254,263.68
2012-2013 Rate	0.00*	6.68*	6.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	258,846.65	233,729.44	233,729.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	15,613.13	15,613.13
2012-2013 Actual Indirect Costs	113.00	25,230.21	25,230.21
2010-2011 Fixed Carry Forward	0.00	3,123.53	3,123.53
Total Indirect Costs	113.00	22,106.68	22,106.68
Over/(Under) Recovery	0.00	-6,493.55	-6,493.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	113.00	25,230.21	25,230.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-6,493.55	-6,493.55
Total Projected Indirect 2014-2015 (Numerator)	113.00	31,723.76	31,723.76
Direct Costs	258,846.65	233,729.44	233,729.44
Rate for 2014-2015 **	0.04*	13.57*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 34360
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	14,115.76	14,115.76
2010-2011 Fixed Carry Forward	0.00	-2,834.45	-2,834.45
Total Indirect Costs	0.00	16,950.21	16,950.21
2010-2011 Direct Costs	121,516.53	107,400.77	107,400.77
2012-2013 Rate	0.00*	15.78*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	134,937.03	118,530.31	118,530.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	17,779.55	18,704.08
2012-2013 Actual Indirect Costs	0.00	16,406.72	16,406.72
2010-2011 Fixed Carry Forward	0.00	-2,834.45	-2,834.45
Total Indirect Costs	0.00	19,241.17	19,241.17
Over/(Under) Recovery	0.00	0.00	-537.09

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	16,406.72	16,406.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-537.09
Total Projected Indirect 2014-2015 (Numerator)	0.00	16,406.72	16,943.81
Direct Costs	134,937.03	118,530.31	118,530.31
Rate for 2014-2015 **	0.00*	13.84*	14.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35000
Form R0418

*** Final ***

Iosco RESA
27 NORTH REMPERT RD
TAWAS CITY, MI 48763

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	295,078.99	463,510.39	463,510.39
2010-2011 Fixed Carry Forward	-1,745.56	2,233.26	2,233.26
Total Indirect Costs	296,824.55	461,277.13	461,277.13
2010-2011 Direct Costs	5,233,303.82	5,064,872.42	5,064,872.42
2012-2013 Rate	5.67*	9.11*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,808,663.32	4,675,000.86	4,675,000.86
Indirect costs based on rate ** multiplied by actual direct costs	272,651.21	425,892.58	425,892.58
2012-2013 Actual Indirect Costs	270,026.48	403,688.94	403,688.94
2010-2011 Fixed Carry Forward	-1,745.56	2,233.26	2,233.26
Total Indirect Costs	271,772.04	401,455.68	401,455.68
Over/(Under) Recovery	879.17	24,436.90	24,436.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	270,026.48	403,688.94	403,688.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	879.17	24,436.90	24,436.90
Total Projected Indirect 2014-2015 (Numerator)	269,147.31	379,252.04	379,252.04
Direct Costs	4,808,663.32	4,675,000.86	4,675,000.86
Rate for 2014-2015 **	5.60*	8.11*	8.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35010
Form R0418

*** Final ***

Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	304,760.83	1,349,158.00	1,349,158.00
2010-2011 Fixed Carry Forward	-19,387.49	0.00	246,998.57
Total Indirect Costs	324,148.32	1,349,158.00	1,102,159.43
2010-2011 Direct Costs	12,032,547.58	10,988,150.41	10,988,150.41
2012-2013 Rate	2.69*	12.28*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,177,785.82	10,296,582.05	10,296,582.05
Indirect costs based on rate ** multiplied by actual direct costs	300,682.44	1,264,420.28	1,032,747.18
2012-2013 Actual Indirect Costs	287,067.20	1,168,270.97	1,168,270.97
2010-2011 Fixed Carry Forward	-19,387.49	0.00	246,998.57
Total Indirect Costs	306,454.69	1,168,270.97	921,272.40
Over/(Under) Recovery	-5,772.25	96,149.31	111,474.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	287,067.20	1,168,270.97	1,168,270.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,772.25	96,149.31	111,474.78
Total Projected Indirect 2014-2015 (Numerator)	292,839.45	1,072,121.66	1,056,796.19
Direct Costs	11,177,785.82	10,296,582.05	10,296,582.05
Rate for 2014-2015 **	2.62*	10.41*	10.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35020
Form R0418

*** Final ***

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	126,599.79	665,093.67	665,093.67
2010-2011 Fixed Carry Forward	36,829.99	5,521.16	17,534.08
Total Indirect Costs	89,769.80	659,572.51	647,559.59
2010-2011 Direct Costs	5,462,244.49	4,923,750.61	4,923,750.61
2012-2013 Rate	1.64*	13.40*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,824,834.24	3,480,072.57	3,480,072.57
Indirect costs based on rate ** multiplied by actual direct costs	62,727.28	466,329.72	457,629.54
2012-2013 Actual Indirect Costs	232,284.03	577,045.70	577,045.70
2010-2011 Fixed Carry Forward	36,829.99	5,521.16	17,534.08
Total Indirect Costs	195,454.04	571,524.54	559,511.62
Over/(Under) Recovery	-132,726.76	-105,194.82	-101,882.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	232,284.03	577,045.70	577,045.70
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-132,726.76	-105,194.82	-101,882.08
Total Projected Indirect 2014-2015 (Numerator)	365,010.79	682,240.52	678,927.78
Direct Costs	3,824,834.24	3,480,072.57	3,480,072.57
Rate for 2014-2015 **	9.54*	19.60*	19.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35030
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	422,728.34	1,292,858.91	1,292,858.91
2010-2011 Fixed Carry Forward	56,915.60	0.00	38,406.27
Total Indirect Costs	365,812.74	1,292,858.91	1,254,452.64
2010-2011 Direct Costs	10,080,427.07	9,210,296.50	9,210,296.50
2012-2013 Rate	3.63*	14.04*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,154,287.43	9,253,617.01	9,253,617.01
Indirect costs based on rate ** multiplied by actual direct costs	368,600.63	1,299,207.83	1,260,342.64
2012-2013 Actual Indirect Costs	475,576.51	1,376,246.93	1,376,246.93
2010-2011 Fixed Carry Forward	56,915.60	0.00	38,406.27
Total Indirect Costs	418,660.91	1,376,246.93	1,337,840.66
Over/(Under) Recovery	-50,060.28	-77,039.10	-77,498.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	475,576.51	1,376,246.93	1,376,246.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-50,060.28	-77,039.10	-77,498.02
Total Projected Indirect 2014-2015 (Numerator)	525,636.79	1,453,286.03	1,453,744.95
Direct Costs	10,154,287.43	9,253,617.01	9,253,617.01
Rate for 2014-2015 **	5.18*	15.71*	15.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35040
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	283,717.61	792,970.00	792,970.00
2010-2011 Fixed Carry Forward	-13,144.21	513,227.11	514,114.98
Total Indirect Costs	296,861.82	279,742.89	278,855.02
2010-2011 Direct Costs	9,694,886.07	9,185,633.68	9,185,633.68
2012-2013 Rate	3.06*	3.05*	3.04**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,578,027.50	7,999,553.20	7,999,553.20
Indirect costs based on rate ** multiplied by actual direct costs	262,487.64	243,986.37	243,186.42
2012-2013 Actual Indirect Costs	163,933.14	742,407.44	742,407.44
2010-2011 Fixed Carry Forward	-13,144.21	513,227.11	514,114.98
Total Indirect Costs	177,077.35	229,180.33	228,292.46
Over/(Under) Recovery	85,410.29	14,806.04	14,893.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	163,933.14	742,407.44	742,407.44
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	85,410.29	14,806.04	14,893.96
Total Projected Indirect 2014-2015 (Numerator)	78,522.85	727,601.40	727,513.48
Direct Costs	8,578,027.50	7,999,553.20	7,999,553.20
Rate for 2014-2015 **	0.92*	9.10*	9.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 35902
Form R0418

*** Final ***

Alternative Educational Academy of Iosco County
1230 East U.S. 23
East Tawas, MI 48730

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	182,425.28	181,998.56	181,998.56
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	426.72	426.72
Total Indirect Costs	0.00	426.72	426.72
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	426.72	426.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	0.00	426.72	426.72
Direct Costs	182,425.28	181,998.56	181,998.56
Rate for 2014-2015 **	0.00*	0.23*	0.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 36015
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	97,519.80	527,740.57	527,740.57
2010-2011 Fixed Carry Forward	-10,729.05	9,243.99	9,312.13
Total Indirect Costs	108,248.85	518,496.58	518,428.44
2010-2011 Direct Costs	4,369,242.97	3,939,022.20	3,939,022.20
2012-2013 Rate	2.48*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,031,254.94	3,539,927.16	3,539,927.16
Indirect costs based on rate ** multiplied by actual direct costs	99,975.12	465,854.41	465,854.41
2012-2013 Actual Indirect Costs	112,220.33	603,548.11	603,548.11
2010-2011 Fixed Carry Forward	-10,729.05	9,243.99	9,312.13
Total Indirect Costs	122,949.38	594,304.12	594,235.98
Over/(Under) Recovery	-22,974.26	-128,449.71	-128,381.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	112,220.33	603,548.11	603,548.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,974.26	-128,449.71	-128,381.57
Total Projected Indirect 2014-2015 (Numerator)	135,194.59	731,997.82	731,929.68
Direct Costs	4,031,254.94	3,539,927.16	3,539,927.16
Rate for 2014-2015 **	3.35*	20.68*	20.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 36025
Form R0418

*** Final ***

West Iron County Public Schools
601 GARFIELD AVE
IRON RIVER, MI 49935

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	181,527.96	1,068,106.80	1,068,106.80
2010-2011 Fixed Carry Forward	29,875.92	0.00	36,147.50
Total Indirect Costs	151,652.04	1,068,106.80	1,031,959.30
2010-2011 Direct Costs	7,915,836.03	7,029,257.19	7,029,257.19
2012-2013 Rate	1.92*	15.20*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,795,587.30	6,999,554.60	6,999,554.60
Indirect costs based on rate ** multiplied by actual direct costs	149,675.28	1,049,933.19	1,027,534.62
2012-2013 Actual Indirect Costs	155,297.56	951,330.26	951,330.26
2010-2011 Fixed Carry Forward	29,875.92	0.00	36,147.50
Total Indirect Costs	125,421.64	951,330.26	915,182.76
Over/(Under) Recovery	24,253.64	0.00	112,351.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	155,297.56	951,330.26	951,330.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	24,253.64	0.00	112,351.86
Total Projected Indirect 2014-2015 (Numerator)	131,043.92	951,330.26	838,978.40
Direct Costs	7,795,587.30	6,999,554.60	6,999,554.60
Rate for 2014-2015 **	1.68*	13.59*	11.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 37010
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,911,599.93	4,351,452.62	4,351,452.62
2010-2011 Fixed Carry Forward	-855,005.40	0.00	188,782.98
Total Indirect Costs	2,766,605.33	4,351,452.62	4,162,669.64
2010-2011 Direct Costs	32,395,771.22	29,955,918.53	29,955,918.53
2012-2013 Rate	8.54*	14.53*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	32,572,850.28	30,407,305.77	30,407,305.77
Indirect costs based on rate ** multiplied by actual direct costs	2,781,721.41	4,418,181.53	4,226,615.50
2012-2013 Actual Indirect Costs	1,073,564.16	3,239,108.67	3,239,108.67
2010-2011 Fixed Carry Forward	-855,005.40	0.00	188,782.98
Total Indirect Costs	1,928,569.56	3,239,108.67	3,050,325.69
Over/(Under) Recovery	853,151.85	1,179,072.86	1,176,289.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,073,564.16	3,239,108.67	3,239,108.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	853,151.85	1,179,072.86	1,176,289.81
Total Projected Indirect 2014-2015 (Numerator)	220,412.31	2,060,035.81	2,062,818.86
Direct Costs	32,572,850.28	30,407,305.77	30,407,305.77
Rate for 2014-2015 **	0.68*	6.77*	6.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 37040
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	173,177.13	755,162.36	755,162.36
2010-2011 Fixed Carry Forward	70,901.15	0.00	70,887.58
Total Indirect Costs	102,275.98	755,162.36	684,274.78
2010-2011 Direct Costs	5,324,683.58	4,743,484.35	4,743,484.35
2012-2013 Rate	1.92*	15.92*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,361,212.64	4,779,423.09	4,779,423.09
Indirect costs based on rate ** multiplied by actual direct costs	102,935.28	716,913.46	689,670.75
2012-2013 Actual Indirect Costs	214,124.82	795,914.37	795,914.37
2010-2011 Fixed Carry Forward	70,901.15	0.00	70,887.58
Total Indirect Costs	143,223.67	795,914.37	725,026.79
Over/(Under) Recovery	-40,288.39	0.00	-35,356.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	214,124.82	795,914.37	795,914.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-40,288.39	0.00	-35,356.04
Total Projected Indirect 2014-2015 (Numerator)	254,413.21	795,914.37	831,270.41
Direct Costs	5,361,212.64	4,779,423.09	4,779,423.09
Rate for 2014-2015 **	4.75*	16.65*	17.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 37060
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	357,509.47	1,681,930.38	1,681,930.38
2010-2011 Fixed Carry Forward	189,792.28	135,380.35	136,805.28
Total Indirect Costs	167,717.19	1,546,550.03	1,545,125.10
2010-2011 Direct Costs	13,504,787.74	12,180,366.83	12,180,366.83
2012-2013 Rate	1.24*	12.70*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,540,948.61	13,061,511.43	13,061,511.43
Indirect costs based on rate ** multiplied by actual direct costs	180,307.76	1,658,811.95	1,657,505.80
2012-2013 Actual Indirect Costs	373,307.83	1,852,745.01	1,852,745.01
2010-2011 Fixed Carry Forward	189,792.28	135,380.35	136,805.28
Total Indirect Costs	183,515.55	1,717,364.66	1,715,939.73
Over/(Under) Recovery	-3,207.79	-58,552.71	-58,433.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	373,307.83	1,852,745.01	1,852,745.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,207.79	-58,552.71	-58,433.93
Total Projected Indirect 2014-2015 (Numerator)	376,515.62	1,911,297.72	1,911,178.94
Direct Costs	14,540,948.61	13,061,511.43	13,061,511.43
Rate for 2014-2015 **	2.59*	14.63*	14.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 37901
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,454.90	587,579.62	587,579.62
2010-2011 Fixed Carry Forward	0.00	0.00	-86,484.35
Total Indirect Costs	5,454.90	587,579.62	674,063.97
2010-2011 Direct Costs	2,640,856.33	2,058,731.61	2,058,731.61
2012-2013 Rate	0.21*	28.54*	32.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,432,112.00	2,163,804.00	2,163,804.00
Indirect costs based on rate ** multiplied by actual direct costs	5,107.44	324,570.60	540,951.00
2012-2013 Actual Indirect Costs	10,067.00	278,375.00	278,375.00
2010-2011 Fixed Carry Forward	0.00	0.00	-86,484.35
Total Indirect Costs	10,067.00	278,375.00	364,859.35
Over/(Under) Recovery	-4,959.56	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	10,067.00	278,375.00	278,375.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-4,959.56	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	15,026.56	278,375.00	278,375.00
Direct Costs	2,432,112.00	2,163,804.00	2,163,804.00
Rate for 2014-2015 **	0.62*	12.87*	12.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 37902
Form R0418

*** Final ***

Morey Montessori Public School Academy
418 WEST BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,225.45	221,874.72	221,874.72
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,225.45	221,874.72	221,874.72
2010-2011 Direct Costs	1,172,730.61	955,081.34	955,081.34
2012-2013 Rate	0.36*	23.23*	23.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,153,954.30	1,001,905.71	1,001,905.71
Indirect costs based on rate ** multiplied by actual direct costs	4,154.24	150,285.86	232,742.70
2012-2013 Actual Indirect Costs	3,931.71	155,980.30	155,980.30
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,931.71	155,980.30	155,980.30
Over/(Under) Recovery	222.53	0.00	76,762.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,931.71	155,980.30	155,980.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	222.53	0.00	76,762.40
Total Projected Indirect 2014-2015 (Numerator)	3,709.18	155,980.30	79,217.90
Direct Costs	1,153,954.30	1,001,905.71	1,001,905.71
Rate for 2014-2015 **	0.32*	15.57*	7.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38000
Form R0418

*** Final ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,679,710.91	5,693,251.77	5,693,251.77
2010-2011 Fixed Carry Forward	-557,773.85	0.00	1,216,757.48
Total Indirect Costs	4,237,484.76	5,693,251.77	4,476,494.29
2010-2011 Direct Costs	38,815,540.46	36,801,999.60	36,801,999.60
2012-2013 Rate	10.92*	15.47*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	42,483,760.73	40,477,128.14	40,477,128.14
Indirect costs based on rate ** multiplied by actual direct costs	4,639,226.67	6,071,569.22	4,922,018.78
2012-2013 Actual Indirect Costs	5,455,297.56	7,461,930.15	7,461,930.15
2010-2011 Fixed Carry Forward	-557,773.85	0.00	1,216,757.48
Total Indirect Costs	6,013,071.41	7,461,930.15	6,245,172.67
Over/(Under) Recovery	-1,373,844.74	0.00	-1,323,153.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,455,297.56	7,461,930.15	7,461,930.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,373,844.74	0.00	-1,323,153.89
Total Projected Indirect 2014-2015 (Numerator)	6,829,142.30	7,461,930.15	8,785,084.04
Direct Costs	42,483,760.73	40,477,128.14	40,477,128.14
Rate for 2014-2015 **	16.07*	18.43*	21.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38010
Form R0418

*** Final ***

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,304,489.02	3,012,023.87	3,012,023.87
2010-2011 Fixed Carry Forward	249,510.18	0.00	590,222.21
Total Indirect Costs	1,054,978.84	3,012,023.87	2,421,801.66
2010-2011 Direct Costs	22,466,989.53	20,779,790.68	20,779,790.68
2012-2013 Rate	4.70*	14.49*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,707,167.58	22,067,952.83	22,067,952.83
Indirect costs based on rate ** multiplied by actual direct costs	1,114,236.88	3,197,646.37	2,570,916.50
2012-2013 Actual Indirect Costs	701,022.58	2,340,237.33	2,340,237.33
2010-2011 Fixed Carry Forward	249,510.18	0.00	590,222.21
Total Indirect Costs	451,512.40	2,340,237.33	1,750,015.12
Over/(Under) Recovery	662,724.48	857,409.04	820,901.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	701,022.58	2,340,237.33	2,340,237.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	662,724.48	857,409.04	820,901.38
Total Projected Indirect 2014-2015 (Numerator)	38,298.10	1,482,828.29	1,519,335.95
Direct Costs	23,707,167.58	22,067,952.83	22,067,952.83
Rate for 2014-2015 **	0.16*	6.72*	6.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38020
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	215,104.60	1,114,419.71	1,114,419.71
2010-2011 Fixed Carry Forward	10,091.09	166,668.18	166,668.18
Total Indirect Costs	205,013.51	947,751.53	947,751.53
2010-2011 Direct Costs	11,005,726.04	10,106,410.93	10,106,410.93
2012-2013 Rate	1.86*	9.38*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,614,094.94	9,781,817.82	9,781,817.82
Indirect costs based on rate ** multiplied by actual direct costs	197,422.17	917,534.51	917,534.51
2012-2013 Actual Indirect Costs	196,002.96	1,028,280.08	1,028,280.08
2010-2011 Fixed Carry Forward	10,091.09	166,668.18	166,668.18
Total Indirect Costs	185,911.87	861,611.90	861,611.90
Over/(Under) Recovery	11,510.30	55,922.61	55,922.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	196,002.96	1,028,280.08	1,028,280.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	11,510.30	55,922.61	55,922.61
Total Projected Indirect 2014-2015 (Numerator)	184,492.66	972,357.47	972,357.47
Direct Costs	10,614,094.94	9,781,817.82	9,781,817.82
Rate for 2014-2015 **	1.74*	9.94*	9.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38040
Form R0418

*** Final ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	175,826.13	1,508,442.66	1,508,442.66
2010-2011 Fixed Carry Forward	383,256.95	0.00	501,341.85
Total Indirect Costs	-207,430.82	1,508,442.66	1,007,100.81
2010-2011 Direct Costs	13,989,479.04	12,656,862.51	12,656,862.51
2012-2013 Rate	0.00*	11.92*	7.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,290,126.78	11,209,720.44	11,209,720.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,336,198.68	892,293.75
2012-2013 Actual Indirect Costs	163,376.60	1,243,782.94	1,243,782.94
2010-2011 Fixed Carry Forward	383,256.95	0.00	501,341.85
Total Indirect Costs	-219,880.35	1,243,782.94	742,441.09
Over/(Under) Recovery	0.00	92,415.74	149,852.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	163,376.60	1,243,782.94	1,243,782.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	92,415.74	149,852.66
Total Projected Indirect 2014-2015 (Numerator)	163,376.60	1,151,367.20	1,093,930.28
Direct Costs	12,290,126.78	11,209,720.44	11,209,720.44
Rate for 2014-2015 **	1.33*	10.27*	9.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38050
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	307,587.48	1,301,706.43	1,301,706.43
2010-2011 Fixed Carry Forward	-23,913.03	0.00	508,534.54
Total Indirect Costs	331,500.51	1,301,706.43	793,171.89
2010-2011 Direct Costs	10,263,716.90	9,269,597.95	9,269,597.95
2012-2013 Rate	3.23*	14.04*	8.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,781,480.78	9,773,514.68	9,773,514.68
Indirect costs based on rate ** multiplied by actual direct costs	348,241.83	1,372,201.46	836,612.86
2012-2013 Actual Indirect Costs	425,308.22	1,433,274.32	1,433,274.32
2010-2011 Fixed Carry Forward	-23,913.03	0.00	508,534.54
Total Indirect Costs	449,221.25	1,433,274.32	924,739.78
Over/(Under) Recovery	-100,979.42	-61,072.86	-88,126.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	425,308.22	1,433,274.32	1,433,274.32
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-100,979.42	-61,072.86	-88,126.92
Total Projected Indirect 2014-2015 (Numerator)	526,287.64	1,494,347.18	1,521,401.24
Direct Costs	10,781,480.78	9,773,514.68	9,773,514.68
Rate for 2014-2015 **	4.88*	15.29*	15.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38080
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	166,822.66	782,506.85	782,506.85
2010-2011 Fixed Carry Forward	110,357.77	230,997.49	229,498.66
Total Indirect Costs	56,464.89	551,509.36	553,008.19
2010-2011 Direct Costs	7,463,686.47	6,848,002.28	6,848,002.28
2012-2013 Rate	0.76*	8.05*	8.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,761,651.32	6,108,181.01	6,108,181.01
Indirect costs based on rate ** multiplied by actual direct costs	51,388.55	491,708.57	493,541.03
2012-2013 Actual Indirect Costs	169,719.55	823,189.86	823,189.86
2010-2011 Fixed Carry Forward	110,357.77	230,997.49	229,498.66
Total Indirect Costs	59,361.78	592,192.37	593,691.20
Over/(Under) Recovery	-7,973.23	-100,483.80	-100,150.17

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	169,719.55	823,189.86	823,189.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,973.23	-100,483.80	-100,150.17
Total Projected Indirect 2014-2015 (Numerator)	177,692.78	923,673.66	923,340.03
Direct Costs	6,761,651.32	6,108,181.01	6,108,181.01
Rate for 2014-2015 **	2.63*	15.12*	15.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38090
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	190,225.65	1,475,980.90	1,475,980.90
2010-2011 Fixed Carry Forward	-18,866.39	0.00	161,281.91
Total Indirect Costs	209,092.04	1,475,980.90	1,314,698.99
2010-2011 Direct Costs	11,475,036.97	10,189,281.72	10,189,281.72
2012-2013 Rate	1.82*	14.49*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,135,138.59	8,980,757.49	8,980,757.49
Indirect costs based on rate ** multiplied by actual direct costs	184,459.52	1,301,311.76	1,158,517.72
2012-2013 Actual Indirect Costs	143,520.10	1,297,901.20	1,297,901.20
2010-2011 Fixed Carry Forward	-18,866.39	0.00	161,281.91
Total Indirect Costs	162,386.49	1,297,901.20	1,136,619.29
Over/(Under) Recovery	22,073.03	3,410.56	21,898.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	143,520.10	1,297,901.20	1,297,901.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,073.03	3,410.56	21,898.43
Total Projected Indirect 2014-2015 (Numerator)	121,447.07	1,294,490.64	1,276,002.77
Direct Costs	10,135,138.59	8,980,757.49	8,980,757.49
Rate for 2014-2015 **	1.20*	14.41*	14.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38100
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	146,888.11	1,118,583.74	1,118,583.74
2010-2011 Fixed Carry Forward	2,151.36	-336.32	-336.32
Total Indirect Costs	144,736.75	1,118,920.06	1,118,920.06
2010-2011 Direct Costs	10,976,412.36	10,004,716.73	10,004,716.73
2012-2013 Rate	1.32*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,222,981.83	9,277,318.35	9,277,318.35
Indirect costs based on rate ** multiplied by actual direct costs	134,943.36	1,037,204.19	1,037,204.19
2012-2013 Actual Indirect Costs	134,478.72	1,080,142.20	1,080,142.20
2010-2011 Fixed Carry Forward	2,151.36	-336.32	-336.32
Total Indirect Costs	132,327.36	1,080,478.52	1,080,478.52
Over/(Under) Recovery	2,616.00	-43,274.33	-43,274.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	134,478.72	1,080,142.20	1,080,142.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,616.00	-43,274.33	-43,274.33
Total Projected Indirect 2014-2015 (Numerator)	131,862.72	1,123,416.53	1,123,416.53
Direct Costs	10,222,981.83	9,277,318.35	9,277,318.35
Rate for 2014-2015 **	1.29*	12.11*	12.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38120
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	343,283.65	1,658,834.37	1,658,834.37
2010-2011 Fixed Carry Forward	24,092.52	0.00	92,285.93
Total Indirect Costs	319,191.13	1,658,834.37	1,566,548.44
2010-2011 Direct Costs	11,717,681.45	10,402,130.73	10,402,130.73
2012-2013 Rate	2.72*	15.95*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,770,447.17	10,607,216.52	10,607,216.52
Indirect costs based on rate ** multiplied by actual direct costs	320,156.16	1,591,082.48	1,597,446.81
2012-2013 Actual Indirect Costs	283,924.80	1,447,155.45	1,447,155.45
2010-2011 Fixed Carry Forward	24,092.52	0.00	92,285.93
Total Indirect Costs	259,832.28	1,447,155.45	1,354,869.52
Over/(Under) Recovery	60,323.88	0.00	242,577.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	283,924.80	1,447,155.45	1,447,155.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	60,323.88	0.00	242,577.29
Total Projected Indirect 2014-2015 (Numerator)	223,600.92	1,447,155.45	1,204,578.16
Direct Costs	11,770,447.17	10,607,216.52	10,607,216.52
Rate for 2014-2015 **	1.90*	13.64*	11.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38130
Form R0418

*** Final ***

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

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	630,788.80	1,773,039.00	1,773,039.00
2010-2011 Fixed Carry Forward	-45,714.14	-122,524.72	-118,049.56
Total Indirect Costs	676,502.94	1,895,563.72	1,891,088.56
2010-2011 Direct Costs	12,708,573.15	11,566,322.95	11,566,322.95
2012-2013 Rate	5.32*	16.39*	16.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,157,614.19	11,141,210.81	11,141,210.81
Indirect costs based on rate ** multiplied by actual direct costs	646,785.07	1,671,181.62	1,821,587.97
2012-2013 Actual Indirect Costs	480,591.59	1,496,994.97	1,496,994.97
2010-2011 Fixed Carry Forward	-45,714.14	-122,524.72	-118,049.56
Total Indirect Costs	526,305.73	1,619,519.69	1,615,044.53
Over/(Under) Recovery	120,479.34	0.00	206,543.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	480,591.59	1,496,994.97	1,496,994.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	120,479.34	0.00	206,543.44
Total Projected Indirect 2014-2015 (Numerator)	360,112.25	1,496,994.97	1,290,451.53
Direct Costs	12,157,614.19	11,141,210.81	11,141,210.81
Rate for 2014-2015 **	2.96*	13.44*	11.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38140
Form R0418

*** Final ***

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	344,570.94	2,421,029.45	2,421,029.45
2010-2011 Fixed Carry Forward	-48,559.34	243,942.08	243,942.08
Total Indirect Costs	393,130.28	2,177,087.37	2,177,087.37
2010-2011 Direct Costs	24,306,192.45	22,229,733.94	22,229,733.94
2012-2013 Rate	1.62*	9.79*	9.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,225,942.93	21,080,454.88	21,080,454.88
Indirect costs based on rate ** multiplied by actual direct costs	376,260.28	2,063,776.53	2,063,776.53
2012-2013 Actual Indirect Costs	291,059.21	2,436,547.26	2,436,547.26
2010-2011 Fixed Carry Forward	-48,559.34	243,942.08	243,942.08
Total Indirect Costs	339,618.55	2,192,605.18	2,192,605.18
Over/(Under) Recovery	36,641.73	-128,828.65	-128,828.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	291,059.21	2,436,547.26	2,436,547.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	36,641.73	-128,828.65	-128,828.65
Total Projected Indirect 2014-2015 (Numerator)	254,417.48	2,565,375.91	2,565,375.91
Direct Costs	23,225,942.93	21,080,454.88	21,080,454.88
Rate for 2014-2015 **	1.10*	12.17*	12.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38150
Form R0418

*** Final ***

Springport Public Schools
PO BOX 100
Springport, MI 49284

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	81,427.00	1,113,809.79	1,113,809.79
2010-2011 Fixed Carry Forward	40,004.19	0.00	120,271.30
Total Indirect Costs	41,422.81	1,113,809.79	993,538.49
2010-2011 Direct Costs	9,009,073.64	7,976,690.85	7,976,690.85
2012-2013 Rate	0.46*	13.96*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,052,852.29	8,101,862.77	8,101,862.77
Indirect costs based on rate ** multiplied by actual direct costs	41,643.12	1,131,020.04	1,009,492.10
2012-2013 Actual Indirect Costs	112,037.12	1,063,026.64	1,063,026.64
2010-2011 Fixed Carry Forward	40,004.19	0.00	120,271.30
Total Indirect Costs	72,032.93	1,063,026.64	942,755.34
Over/(Under) Recovery	-30,389.81	67,993.40	66,736.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	112,037.12	1,063,026.64	1,063,026.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,389.81	67,993.40	66,736.76
Total Projected Indirect 2014-2015 (Numerator)	142,426.93	995,033.24	996,289.88
Direct Costs	9,052,852.29	8,101,862.77	8,101,862.77
Rate for 2014-2015 **	1.57*	12.28*	12.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38170
Form R0418

*** Final ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,031,394.50	6,361,862.09	6,361,862.09
2010-2011 Fixed Carry Forward	48,988.10	424,718.51	424,718.51
Total Indirect Costs	1,982,406.40	5,937,143.58	5,937,143.58
2010-2011 Direct Costs	62,109,186.91	57,778,719.32	57,778,719.32
2012-2013 Rate	3.19*	10.28*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	57,506,628.45	53,502,034.63	53,502,034.63
Indirect costs based on rate ** multiplied by actual direct costs	1,834,461.45	5,500,009.16	5,500,009.16
2012-2013 Actual Indirect Costs	2,058,054.94	6,062,648.76	6,062,648.76
2010-2011 Fixed Carry Forward	48,988.10	424,718.51	424,718.51
Total Indirect Costs	2,009,066.84	5,637,930.25	5,637,930.25
Over/(Under) Recovery	-174,605.39	-137,921.09	-137,921.09

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,058,054.94	6,062,648.76	6,062,648.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-174,605.39	-137,921.09	-137,921.09
Total Projected Indirect 2014-2015 (Numerator)	2,232,660.33	6,200,569.85	6,200,569.85
Direct Costs	57,506,628.45	53,502,034.63	53,502,034.63
Rate for 2014-2015 **	3.88*	11.59*	11.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38901
Form R0418

*** Final ***

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	100,230.05	313,411.16	313,411.16
2010-2011 Fixed Carry Forward	19,831.93	-5,508.07	-7,625.68
Total Indirect Costs	80,398.12	318,919.23	321,036.84
2010-2011 Direct Costs	2,276,874.76	2,063,693.65	2,063,693.65
2012-2013 Rate	3.53*	15.45*	15.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,972,317.74	1,829,601.31	1,829,601.31
Indirect costs based on rate ** multiplied by actual direct costs	69,622.82	274,440.20	284,685.96
2012-2013 Actual Indirect Costs	61,413.54	204,129.97	204,129.97
2010-2011 Fixed Carry Forward	19,831.93	-5,508.07	-7,625.68
Total Indirect Costs	41,581.61	209,638.04	211,755.65
Over/(Under) Recovery	28,041.21	0.00	72,930.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	61,413.54	204,129.97	204,129.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,041.21	0.00	72,930.31
Total Projected Indirect 2014-2015 (Numerator)	33,372.33	204,129.97	131,199.66
Direct Costs	1,972,317.74	1,829,601.31	1,829,601.31
Rate for 2014-2015 **	1.69*	11.16*	7.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 38902
Form R0418

*** Final ***

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	367,954.00	1,413,795.00	1,413,795.00
2010-2011 Fixed Carry Forward	-73,744.46	0.00	0.00
Total Indirect Costs	441,698.46	1,413,795.00	1,413,795.00
2010-2011 Direct Costs	5,350,183.00	4,304,342.00	4,304,342.00
2012-2013 Rate	8.26*	32.85*	32.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,431,819.00	4,372,973.00	4,372,973.00
Indirect costs based on rate ** multiplied by actual direct costs	448,668.25	655,945.95	1,093,243.25
2012-2013 Actual Indirect Costs	391,758.00	1,450,604.00	1,450,604.00
2010-2011 Fixed Carry Forward	-73,744.46	0.00	0.00
Total Indirect Costs	465,502.46	1,450,604.00	1,450,604.00
Over/(Under) Recovery	-16,834.21	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	391,758.00	1,450,604.00	1,450,604.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,834.21	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	408,592.21	1,450,604.00	1,450,604.00
Direct Costs	5,431,819.00	4,372,973.00	4,372,973.00
Rate for 2014-2015 **	7.52*	33.17*	33.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39000
Form R0418

*** Final ***

Kalamazoo RESA
1819 EAST MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,649,462.16	4,783,327.27	4,783,327.27
2010-2011 Fixed Carry Forward	253,239.59	0.00	32,106.60
Total Indirect Costs	2,396,222.57	4,783,327.27	4,751,220.67
2010-2011 Direct Costs	34,135,895.89	32,002,030.78	32,002,030.78
2012-2013 Rate	7.02*	14.95*	14.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,812,480.47	33,725,541.73	33,725,541.73
Indirect costs based on rate ** multiplied by actual direct costs	2,514,036.13	5,041,968.49	5,008,242.95
2012-2013 Actual Indirect Costs	3,079,436.10	5,166,374.84	5,166,374.84
2010-2011 Fixed Carry Forward	253,239.59	0.00	32,106.60
Total Indirect Costs	2,826,196.51	5,166,374.84	5,134,268.24
Over/(Under) Recovery	-312,160.38	-124,406.35	-126,025.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,079,436.10	5,166,374.84	5,166,374.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-312,160.38	-124,406.35	-126,025.29
Total Projected Indirect 2014-2015 (Numerator)	3,391,596.48	5,290,781.19	5,292,400.13
Direct Costs	35,812,480.47	33,725,541.73	33,725,541.73
Rate for 2014-2015 **	9.47*	15.69*	15.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39010
Form R0418

*** Final ***

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,239,274.50	14,250,325.25	14,250,325.25
2010-2011 Fixed Carry Forward	586,056.73	0.00	3,649,692.45
Total Indirect Costs	2,653,217.77	14,250,325.25	10,600,632.80
2010-2011 Direct Costs	129,816,230.62	118,805,179.87	118,805,179.87
2012-2013 Rate	2.04*	11.99*	8.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	131,668,040.75	120,565,443.17	120,565,443.17
Indirect costs based on rate ** multiplied by actual direct costs	2,686,028.03	14,455,796.64	10,754,437.53
2012-2013 Actual Indirect Costs	3,389,002.34	14,491,599.92	14,491,599.92
2010-2011 Fixed Carry Forward	586,056.73	0.00	3,649,692.45
Total Indirect Costs	2,802,945.61	14,491,599.92	10,841,907.47
Over/(Under) Recovery	-116,917.58	-35,803.28	-87,469.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,389,002.34	14,491,599.92	14,491,599.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-116,917.58	-35,803.28	-87,469.94
Total Projected Indirect 2014-2015 (Numerator)	3,505,919.92	14,527,403.20	14,579,069.86
Direct Costs	131,668,040.75	120,565,443.17	120,565,443.17
Rate for 2014-2015 **	2.66*	12.05*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39020
Form R0418

*** Final ***

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	107,635.49	730,661.42	730,661.42
2010-2011 Fixed Carry Forward	9,475.87	-68,585.59	-63,408.63
Total Indirect Costs	98,159.62	799,247.01	794,070.05
2010-2011 Direct Costs	5,069,472.08	4,446,446.15	4,446,446.15
2012-2013 Rate	1.94*	17.97*	17.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,848,281.27	4,332,544.47	4,332,544.47
Indirect costs based on rate ** multiplied by actual direct costs	94,056.66	649,881.67	773,792.44
2012-2013 Actual Indirect Costs	105,307.47	621,044.27	621,044.27
2010-2011 Fixed Carry Forward	9,475.87	-68,585.59	-63,408.63
Total Indirect Costs	95,831.60	689,629.86	684,452.90
Over/(Under) Recovery	-1,774.94	0.00	89,339.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	105,307.47	621,044.27	621,044.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,774.94	0.00	89,339.54
Total Projected Indirect 2014-2015 (Numerator)	107,082.41	621,044.27	531,704.73
Direct Costs	4,848,281.27	4,332,544.47	4,332,544.47
Rate for 2014-2015 **	2.21*	14.33*	12.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39030
Form R0418

*** Final ***

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	463,317.61	2,297,534.41	2,297,534.41
2010-2011 Fixed Carry Forward	9,800.83	69,785.64	69,785.64
Total Indirect Costs	453,516.78	2,227,748.77	2,227,748.77
2010-2011 Direct Costs	20,764,305.68	18,930,088.88	18,930,088.88
2012-2013 Rate	2.18*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,659,732.45	17,933,145.18	17,933,145.18
Indirect costs based on rate ** multiplied by actual direct costs	428,582.17	2,110,731.19	2,110,731.19
2012-2013 Actual Indirect Costs	467,273.26	2,193,860.53	2,193,860.53
2010-2011 Fixed Carry Forward	9,800.83	69,785.64	69,785.64
Total Indirect Costs	457,472.43	2,124,074.89	2,124,074.89
Over/(Under) Recovery	-28,890.26	-13,343.70	-13,343.70

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	467,273.26	2,193,860.53	2,193,860.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-28,890.26	-13,343.70	-13,343.70
Total Projected Indirect 2014-2015 (Numerator)	496,163.52	2,207,204.23	2,207,204.23
Direct Costs	19,659,732.45	17,933,145.18	17,933,145.18
Rate for 2014-2015 **	2.52*	12.31*	12.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39050
Form R0418

*** Final ***

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	424,706.98	1,531,204.27	1,531,204.27
2010-2011 Fixed Carry Forward	-147,592.77	0.00	40,045.67
Total Indirect Costs	572,299.75	1,531,204.27	1,491,158.60
2010-2011 Direct Costs	10,126,025.64	9,019,528.35	9,019,528.35
2012-2013 Rate	5.65*	16.98*	16.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,940,867.81	8,884,822.56	8,884,822.56
Indirect costs based on rate ** multiplied by actual direct costs	561,659.03	1,332,723.38	1,468,661.17
2012-2013 Actual Indirect Costs	444,903.36	1,500,948.61	1,500,948.61
2010-2011 Fixed Carry Forward	-147,592.77	0.00	40,045.67
Total Indirect Costs	592,496.13	1,500,948.61	1,460,902.94
Over/(Under) Recovery	-30,837.10	0.00	7,758.23

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	444,903.36	1,500,948.61	1,500,948.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,837.10	0.00	7,758.23
Total Projected Indirect 2014-2015 (Numerator)	475,740.46	1,500,948.61	1,493,190.38
Direct Costs	9,940,867.81	8,884,822.56	8,884,822.56
Rate for 2014-2015 **	4.79*	16.89*	16.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39065
Form R0418

*** Final ***

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	931,121.02	3,500,217.61	3,500,217.61
2010-2011 Fixed Carry Forward	62,112.38	0.00	277,608.47
Total Indirect Costs	869,008.64	3,500,217.61	3,222,609.14
2010-2011 Direct Costs	24,755,196.48	22,186,099.89	22,186,099.89
2012-2013 Rate	3.51*	15.78*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,516,772.68	24,306,345.01	24,306,345.01
Indirect costs based on rate ** multiplied by actual direct costs	930,738.72	3,645,951.75	3,531,711.93
2012-2013 Actual Indirect Costs	926,268.35	3,136,696.02	3,136,696.02
2010-2011 Fixed Carry Forward	62,112.38	0.00	277,608.47
Total Indirect Costs	864,155.97	3,136,696.02	2,859,087.55
Over/(Under) Recovery	66,582.75	0.00	672,624.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	926,268.35	3,136,696.02	3,136,696.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	66,582.75	0.00	672,624.38
Total Projected Indirect 2014-2015 (Numerator)	859,685.60	3,136,696.02	2,464,071.64
Direct Costs	26,516,772.68	24,306,345.01	24,306,345.01
Rate for 2014-2015 **	3.24*	12.90*	10.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39130
Form R0418

*** Final ***

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	354,341.08	2,273,668.85	2,273,668.85
2010-2011 Fixed Carry Forward	73,034.58	-233,979.47	-233,055.68
Total Indirect Costs	281,306.50	2,507,648.32	2,506,724.53
2010-2011 Direct Costs	15,586,478.80	13,667,151.03	13,667,151.03
2012-2013 Rate	1.80*	18.35*	18.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,982,138.44	14,419,881.67	14,419,881.67
Indirect costs based on rate ** multiplied by actual direct costs	287,678.49	2,162,982.25	2,644,606.30
2012-2013 Actual Indirect Costs	398,908.45	1,961,165.22	1,961,165.22
2010-2011 Fixed Carry Forward	73,034.58	-233,979.47	-233,055.68
Total Indirect Costs	325,873.87	2,195,144.69	2,194,220.90
Over/(Under) Recovery	-38,195.38	0.00	450,385.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	398,908.45	1,961,165.22	1,961,165.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-38,195.38	0.00	450,385.40
Total Projected Indirect 2014-2015 (Numerator)	437,103.83	1,961,165.22	1,510,779.82
Direct Costs	15,982,138.44	14,419,881.67	14,419,881.67
Rate for 2014-2015 **	2.73*	13.60*	10.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39140
Form R0418

*** Final ***

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,369,001.21	10,440,675.71	10,440,675.71
2010-2011 Fixed Carry Forward	-703,450.49	0.00	-636,190.03
Total Indirect Costs	4,072,451.70	10,440,675.71	11,076,865.74
2010-2011 Direct Costs	72,137,941.91	65,066,267.41	65,066,267.41
2012-2013 Rate	5.65*	16.05*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	72,336,116.87	64,850,507.05	64,850,507.05
Indirect costs based on rate ** multiplied by actual direct costs	4,086,990.60	9,727,576.06	11,037,556.30
2012-2013 Actual Indirect Costs	3,010,255.16	10,585,473.11	10,585,473.11
2010-2011 Fixed Carry Forward	-703,450.49	0.00	-636,190.03
Total Indirect Costs	3,713,705.65	10,585,473.11	11,221,663.14
Over/(Under) Recovery	373,284.95	0.00	-184,106.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,010,255.16	10,585,473.11	10,585,473.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	373,284.95	0.00	-184,106.84
Total Projected Indirect 2014-2015 (Numerator)	2,636,970.21	10,585,473.11	10,769,579.95
Direct Costs	72,336,116.87	64,850,507.05	64,850,507.05
Rate for 2014-2015 **	3.65*	16.32*	16.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39160
Form R0418

*** Final ***

Schoolcraft Community Schools
551 EAST LYONS ST
SCHOOLCRAFT, MI 49087

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	384,637.22	1,388,718.01	1,388,718.01
2010-2011 Fixed Carry Forward	-55,083.63	0.00	44,309.95
Total Indirect Costs	439,720.85	1,388,718.01	1,344,408.06
2010-2011 Direct Costs	9,329,139.57	8,325,058.78	8,325,058.78
2012-2013 Rate	4.71*	16.68*	16.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,682,208.17	7,708,642.67	7,708,642.67
Indirect costs based on rate ** multiplied by actual direct costs	408,932.00	1,156,296.40	1,244,945.79
2012-2013 Actual Indirect Costs	415,620.37	1,389,185.87	1,389,185.87
2010-2011 Fixed Carry Forward	-55,083.63	0.00	44,309.95
Total Indirect Costs	470,704.00	1,389,185.87	1,344,875.92
Over/(Under) Recovery	-61,772.00	0.00	-99,930.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	415,620.37	1,389,185.87	1,389,185.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-61,772.00	0.00	-99,930.13
Total Projected Indirect 2014-2015 (Numerator)	477,392.37	1,389,185.87	1,489,116.00
Direct Costs	8,682,208.17	7,708,642.67	7,708,642.67
Rate for 2014-2015 **	5.50*	18.02*	19.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39170
Form R0418

*** Final ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	716,557.56	2,769,248.82	2,769,248.82
2010-2011 Fixed Carry Forward	115,426.90	0.00	154,778.01
Total Indirect Costs	601,130.66	2,769,248.82	2,614,470.81
2010-2011 Direct Costs	20,572,976.60	18,520,285.34	18,520,285.34
2012-2013 Rate	2.92*	14.95*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,004,381.56	20,042,467.77	20,042,467.77
Indirect costs based on rate ** multiplied by actual direct costs	642,527.94	2,996,348.93	2,829,996.45
2012-2013 Actual Indirect Costs	817,772.34	2,779,686.13	2,779,686.13
2010-2011 Fixed Carry Forward	115,426.90	0.00	154,778.01
Total Indirect Costs	702,345.44	2,779,686.13	2,624,908.12
Over/(Under) Recovery	-59,817.50	216,662.80	205,088.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	817,772.34	2,779,686.13	2,779,686.13
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-59,817.50	216,662.80	205,088.33
Total Projected Indirect 2014-2015 (Numerator)	877,589.84	2,563,023.33	2,574,597.80
Direct Costs	22,004,381.56	20,042,467.77	20,042,467.77
Rate for 2014-2015 **	3.99*	12.79*	12.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39903
Form R0418

*** Final ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	315,409.51	639,345.31	639,345.31
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	315,409.51	639,345.31	639,345.31
2010-2011 Direct Costs	1,588,126.21	1,264,190.41	1,264,190.41
2012-2013 Rate	19.86*	50.57*	50.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,711,020.42	1,375,212.72	1,375,212.72
Indirect costs based on rate ** multiplied by actual direct costs	256,653.06	206,281.91	343,803.18
2012-2013 Actual Indirect Costs	170,653.17	506,460.87	506,460.87
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	170,653.17	506,460.87	506,460.87
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	170,653.17	506,460.87	506,460.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	170,653.17	506,460.87	506,460.87
Direct Costs	1,711,020.42	1,375,212.72	1,375,212.72
Rate for 2014-2015 **	9.97*	36.83*	36.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39905
Form R0418

*** Final ***

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	338,865.00	1,371,446.00	1,371,446.00
2010-2011 Fixed Carry Forward	77,033.71	0.00	0.00
Total Indirect Costs	261,831.29	1,371,446.00	1,371,446.00
2010-2011 Direct Costs	5,236,650.00	4,204,069.00	4,204,069.00
2012-2013 Rate	5.00*	32.62*	32.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,044,017.00	4,001,593.00	4,001,593.00
Indirect costs based on rate ** multiplied by actual direct costs	252,200.85	600,238.95	1,000,398.25
2012-2013 Actual Indirect Costs	287,816.00	1,330,240.00	1,330,240.00
2010-2011 Fixed Carry Forward	77,033.71	0.00	0.00
Total Indirect Costs	210,782.29	1,330,240.00	1,330,240.00
Over/(Under) Recovery	41,418.56	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	287,816.00	1,330,240.00	1,330,240.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	41,418.56	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	246,397.44	1,330,240.00	1,330,240.00
Direct Costs	5,044,017.00	4,001,593.00	4,001,593.00
Rate for 2014-2015 **	4.88*	33.24*	33.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39906
Form R0418

*** Final ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	18,445.51	18,445.51	18,445.51
2010-2011 Fixed Carry Forward	-1,840.40	0.00	0.00
Total Indirect Costs	20,285.91	18,445.51	18,445.51
2010-2011 Direct Costs	506,253.34	506,253.34	506,253.34
2012-2013 Rate	4.01*	3.64*	3.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	504,144.14	504,144.14	504,144.14
Indirect costs based on rate ** multiplied by actual direct costs	20,216.18	18,350.85	18,350.85
2012-2013 Actual Indirect Costs	17,595.30	17,595.30	17,595.30
2010-2011 Fixed Carry Forward	-1,840.40	0.00	0.00
Total Indirect Costs	19,435.70	17,595.30	17,595.30
Over/(Under) Recovery	780.48	755.55	755.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	17,595.30	17,595.30	17,595.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	780.48	755.55	755.55
Total Projected Indirect 2014-2015 (Numerator)	16,814.82	16,839.75	16,839.75
Direct Costs	504,144.14	504,144.14	504,144.14
Rate for 2014-2015 **	3.34*	3.34*	3.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39907
Form R0418

*** Final ***

Forest Academy
5196 Comstock Ave
Kalamazoo, MI 49048

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,296,592.89	1,036,715.83	1,036,715.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	13,744.50	273,621.56	273,621.56
Total Indirect Costs	13,744.50	273,621.56	273,621.56
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,744.50	273,621.56	273,621.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	13,744.50	273,621.56	273,621.56
Direct Costs	1,296,592.89	1,036,715.83	1,036,715.83
Rate for 2014-2015 **	1.06*	26.39*	26.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 39908
Form R0418

*** Final ***

Evergreen Academy
2121 HUDSON AVE
KALAMAZOO, MI 49008

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	548,361.10	345,602.88	345,602.88
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	314.54	203,072.76	203,072.76
Total Indirect Costs	314.54	203,072.76	203,072.76
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	314.54	203,072.76	203,072.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	314.54	203,072.76	203,072.76
Direct Costs	548,361.10	345,602.88	345,602.88
Rate for 2014-2015 **	0.06*	58.76*	58.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 40020
Form R0418

*** Final ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	93,236.00	593,845.07	593,845.07
2010-2011 Fixed Carry Forward	-14,629.44	26,684.99	26,684.99
Total Indirect Costs	107,865.44	567,160.08	567,160.08
2010-2011 Direct Costs	6,553,246.82	6,052,637.75	6,052,637.75
2012-2013 Rate	1.65*	9.37*	9.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,458,841.23	5,008,014.14	5,008,014.14
Indirect costs based on rate ** multiplied by actual direct costs	90,070.88	469,250.92	469,250.92
2012-2013 Actual Indirect Costs	93,186.68	544,013.77	544,013.77
2010-2011 Fixed Carry Forward	-14,629.44	26,684.99	26,684.99
Total Indirect Costs	107,816.12	517,328.78	517,328.78
Over/(Under) Recovery	-17,745.24	-48,077.86	-48,077.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	93,186.68	544,013.77	544,013.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,745.24	-48,077.86	-48,077.86
Total Projected Indirect 2014-2015 (Numerator)	110,931.92	592,091.63	592,091.63
Direct Costs	5,458,841.23	5,008,014.14	5,008,014.14
Rate for 2014-2015 **	2.03*	11.82*	11.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 40040
Form R0418

*** Final ***

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	434,519.76	1,785,541.07	1,785,541.07
2010-2011 Fixed Carry Forward	-47,151.48	0.00	-80,267.81
Total Indirect Costs	481,671.24	1,785,541.07	1,865,808.88
2010-2011 Direct Costs	12,611,214.96	11,260,193.65	11,260,193.65
2012-2013 Rate	3.82*	15.86*	16.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,437,424.61	12,066,653.56	12,066,653.56
Indirect costs based on rate ** multiplied by actual direct costs	513,309.62	1,809,998.03	1,999,444.49
2012-2013 Actual Indirect Costs	474,435.81	1,845,206.86	1,845,206.86
2010-2011 Fixed Carry Forward	-47,151.48	0.00	-80,267.81
Total Indirect Costs	521,587.29	1,845,206.86	1,925,474.67
Over/(Under) Recovery	-8,277.67	0.00	73,969.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	474,435.81	1,845,206.86	1,845,206.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,277.67	0.00	73,969.82
Total Projected Indirect 2014-2015 (Numerator)	482,713.48	1,845,206.86	1,771,237.04
Direct Costs	13,437,424.61	12,066,653.56	12,066,653.56
Rate for 2014-2015 **	3.59*	15.29*	14.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 40060
Form R0418

*** Final ***

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	14,591.80	44,807.86	44,807.86
2010-2011 Fixed Carry Forward	-2,590.30	0.00	4,985.36
Total Indirect Costs	17,182.10	44,807.86	39,822.50
2010-2011 Direct Costs	360,029.58	329,813.52	329,813.52
2012-2013 Rate	4.77*	13.59*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	308,755.60	290,225.81	290,225.81
Indirect costs based on rate ** multiplied by actual direct costs	14,727.64	39,441.69	35,030.26
2012-2013 Actual Indirect Costs	29,115.81	47,645.60	47,645.60
2010-2011 Fixed Carry Forward	-2,590.30	0.00	4,985.36
Total Indirect Costs	31,706.11	47,645.60	42,660.24
Over/(Under) Recovery	-16,978.47	-8,203.91	-7,629.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	29,115.81	47,645.60	47,645.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,978.47	-8,203.91	-7,629.98
Total Projected Indirect 2014-2015 (Numerator)	46,094.28	55,849.51	55,275.58
Direct Costs	308,755.60	290,225.81	290,225.81
Rate for 2014-2015 **	14.93*	19.24*	19.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41000
Form R0418

*** Final ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,655,546.07	8,317,773.99	8,317,773.99
2010-2011 Fixed Carry Forward	-531,621.90	-452,640.00	-452,640.00
Total Indirect Costs	4,187,167.97	8,770,413.99	8,770,413.99
2010-2011 Direct Costs	95,197,558.84	90,535,330.92	90,535,330.92
2012-2013 Rate	4.40*	9.69*	9.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	80,382,234.01	75,652,461.38	75,652,461.38
Indirect costs based on rate ** multiplied by actual direct costs	3,536,818.30	7,330,723.51	7,330,723.51
2012-2013 Actual Indirect Costs	4,318,510.87	8,995,675.50	8,995,675.50
2010-2011 Fixed Carry Forward	-531,621.90	-452,640.00	-452,640.00
Total Indirect Costs	4,850,132.77	9,448,315.50	9,448,315.50
Over/(Under) Recovery	-1,313,314.47	-2,117,591.99	-2,117,591.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,318,510.87	8,995,675.50	8,995,675.50
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,313,314.47	-2,117,591.99	-2,117,591.99
Total Projected Indirect 2014-2015 (Numerator)	5,631,825.34	11,113,267.49	11,113,267.49
Direct Costs	80,382,234.01	75,652,461.38	75,652,461.38
Rate for 2014-2015 **	7.01*	14.69*	14.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,275,690.22	29,736,084.81	29,736,084.81
2010-2011 Fixed Carry Forward	502,911.37	0.00	2,814,667.85
Total Indirect Costs	7,772,778.85	29,736,084.81	26,921,416.96
2010-2011 Direct Costs	238,410,324.23	216,949,929.64	216,949,929.64
2012-2013 Rate	3.26*	13.71*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	239,434,610.64	220,016,664.38	220,016,664.38
Indirect costs based on rate ** multiplied by actual direct costs	7,805,568.31	30,164,284.69	27,304,068.05
2012-2013 Actual Indirect Costs	7,720,259.46	27,138,205.72	27,138,205.72
2010-2011 Fixed Carry Forward	502,911.37	0.00	2,814,667.85
Total Indirect Costs	7,217,348.09	27,138,205.72	24,323,537.87
Over/(Under) Recovery	588,220.22	3,026,078.97	2,980,530.18

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	7,720,259.46	27,138,205.72	27,138,205.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	588,220.22	3,026,078.97	2,980,530.18
Total Projected Indirect 2014-2015 (Numerator)	7,132,039.24	24,112,126.75	24,157,675.54
Direct Costs	239,434,610.64	220,016,664.38	220,016,664.38
Rate for 2014-2015 **	2.98*	10.96*	10.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41020
Form R0418

*** Final ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	425,567.97	2,906,899.21	2,906,899.21
2010-2011 Fixed Carry Forward	28,380.26	0.00	457,398.37
Total Indirect Costs	397,187.71	2,906,899.21	2,449,500.84
2010-2011 Direct Costs	22,636,904.29	20,155,573.05	20,155,573.05
2012-2013 Rate	1.75*	14.42*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,135,404.52	20,212,692.34	20,212,692.34
Indirect costs based on rate ** multiplied by actual direct costs	387,369.58	2,914,670.24	2,455,842.12
2012-2013 Actual Indirect Costs	582,520.43	2,505,232.61	2,505,232.61
2010-2011 Fixed Carry Forward	28,380.26	0.00	457,398.37
Total Indirect Costs	554,140.17	2,505,232.61	2,047,834.24
Over/(Under) Recovery	-166,770.59	409,437.63	408,007.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	582,520.43	2,505,232.61	2,505,232.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-166,770.59	409,437.63	408,007.88
Total Projected Indirect 2014-2015 (Numerator)	749,291.02	2,095,794.98	2,097,224.73
Direct Costs	22,135,404.52	20,212,692.34	20,212,692.34
Rate for 2014-2015 **	3.39*	10.37*	10.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41025
Form R0418

*** Final ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,167,974.58	3,886,103.17	3,886,103.17
2010-2011 Fixed Carry Forward	-22,518.72	151,256.47	151,558.48
Total Indirect Costs	1,190,493.30	3,734,846.70	3,734,544.69
2010-2011 Direct Costs	32,474,573.31	29,756,444.72	29,756,444.72
2012-2013 Rate	3.67*	12.55*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,689,010.76	29,181,156.63	29,181,156.63
Indirect costs based on rate ** multiplied by actual direct costs	1,162,986.69	3,662,235.16	3,662,235.16
2012-2013 Actual Indirect Costs	1,278,744.80	3,786,598.93	3,786,598.93
2010-2011 Fixed Carry Forward	-22,518.72	151,256.47	151,558.48
Total Indirect Costs	1,301,263.52	3,635,342.46	3,635,040.45
Over/(Under) Recovery	-138,276.83	26,892.70	27,194.71

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,278,744.80	3,786,598.93	3,786,598.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-138,276.83	26,892.70	27,194.71
Total Projected Indirect 2014-2015 (Numerator)	1,417,021.63	3,759,706.23	3,759,404.22
Direct Costs	31,689,010.76	29,181,156.63	29,181,156.63
Rate for 2014-2015 **	4.47*	12.88*	12.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41026
Form R0418

*** Final ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,561,400.73	5,012,805.41	5,012,805.41
2010-2011 Fixed Carry Forward	167,998.82	714,915.51	714,915.51
Total Indirect Costs	1,393,401.91	4,297,889.90	4,297,889.90
2010-2011 Direct Costs	47,225,264.31	43,773,859.63	43,773,859.63
2012-2013 Rate	2.95*	9.82*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	43,952,749.86	40,785,172.59	40,785,172.59
Indirect costs based on rate ** multiplied by actual direct costs	1,296,606.12	4,005,103.95	4,005,103.95
2012-2013 Actual Indirect Costs	1,554,785.84	4,722,363.11	4,722,363.11
2010-2011 Fixed Carry Forward	167,998.82	714,915.51	714,915.51
Total Indirect Costs	1,386,787.02	4,007,447.60	4,007,447.60
Over/(Under) Recovery	-90,180.90	-2,343.65	-2,343.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,554,785.84	4,722,363.11	4,722,363.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-90,180.90	-2,343.65	-2,343.65
Total Projected Indirect 2014-2015 (Numerator)	1,644,966.74	4,724,706.76	4,724,706.76
Direct Costs	43,952,749.86	40,785,172.59	40,785,172.59
Rate for 2014-2015 **	3.74*	11.58*	11.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41040
Form R0418

*** Final ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	812,318.44	4,118,545.78	4,118,545.78
2010-2011 Fixed Carry Forward	195,576.35	0.00	939,944.77
Total Indirect Costs	616,742.09	4,118,545.78	3,178,601.01
2010-2011 Direct Costs	31,127,155.24	27,820,927.90	27,820,927.90
2012-2013 Rate	1.98*	14.80*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,480,411.03	30,010,683.94	30,010,683.94
Indirect costs based on rate ** multiplied by actual direct costs	662,912.14	4,441,581.22	3,430,221.17
2012-2013 Actual Indirect Costs	1,189,131.39	4,658,858.48	4,658,858.48
2010-2011 Fixed Carry Forward	195,576.35	0.00	939,944.77
Total Indirect Costs	993,555.04	4,658,858.48	3,718,913.71
Over/(Under) Recovery	-330,642.90	-217,277.26	-288,692.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,189,131.39	4,658,858.48	4,658,858.48
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-330,642.90	-217,277.26	-288,692.54
Total Projected Indirect 2014-2015 (Numerator)	1,519,774.29	4,876,135.74	4,947,551.02
Direct Costs	33,480,411.03	30,010,683.94	30,010,683.94
Rate for 2014-2015 **	4.54*	16.25*	16.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41050
Form R0418

*** Final ***

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,430,981.95	5,516,188.68	5,516,188.68
2010-2011 Fixed Carry Forward	-4,331.72	0.00	679,572.97
Total Indirect Costs	1,435,313.67	5,516,188.68	4,836,615.71
2010-2011 Direct Costs	39,127,516.72	35,042,309.99	35,042,309.99
2012-2013 Rate	3.67*	15.74*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	41,486,085.28	37,859,389.79	37,859,389.79
Indirect costs based on rate ** multiplied by actual direct costs	1,522,539.33	5,678,908.47	5,224,595.79
2012-2013 Actual Indirect Costs	1,295,778.82	4,922,474.31	4,922,474.31
2010-2011 Fixed Carry Forward	-4,331.72	0.00	679,572.97
Total Indirect Costs	1,300,110.54	4,922,474.31	4,242,901.34
Over/(Under) Recovery	222,428.79	0.00	981,694.45

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,295,778.82	4,922,474.31	4,922,474.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	222,428.79	0.00	981,694.45
Total Projected Indirect 2014-2015 (Numerator)	1,073,350.03	4,922,474.31	3,940,779.86
Direct Costs	41,486,085.28	37,859,389.79	37,859,389.79
Rate for 2014-2015 **	2.59*	13.00*	10.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41070
Form R0418

*** Final ***

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,207,628.57	3,463,637.98	3,463,637.98
2010-2011 Fixed Carry Forward	251,692.41	589,308.33	586,224.39
Total Indirect Costs	955,936.16	2,874,329.65	2,877,413.59
2010-2011 Direct Costs	30,777,799.06	28,521,789.65	28,521,789.65
2012-2013 Rate	3.11*	10.08*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	30,332,160.14	28,081,980.70	28,081,980.70
Indirect costs based on rate ** multiplied by actual direct costs	943,330.18	2,830,663.65	2,833,471.85
2012-2013 Actual Indirect Costs	1,495,844.81	3,746,024.25	3,746,024.25
2010-2011 Fixed Carry Forward	251,692.41	589,308.33	586,224.39
Total Indirect Costs	1,244,152.40	3,156,715.92	3,159,799.86
Over/(Under) Recovery	-300,822.22	-326,052.27	-326,328.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,495,844.81	3,746,024.25	3,746,024.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-300,822.22	-326,052.27	-326,328.01
Total Projected Indirect 2014-2015 (Numerator)	1,796,667.03	4,072,076.52	4,072,352.26
Direct Costs	30,332,160.14	28,081,980.70	28,081,980.70
Rate for 2014-2015 **	5.92*	14.50*	14.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41080
Form R0418

*** Final ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	460,307.22	1,949,198.56	1,949,198.56
2010-2011 Fixed Carry Forward	369,684.43	891,053.43	888,923.83
Total Indirect Costs	90,622.79	1,058,145.13	1,060,274.73
2010-2011 Direct Costs	21,392,549.31	19,903,657.97	19,903,657.97
2012-2013 Rate	0.42*	5.32*	5.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,998,273.70	19,704,530.07	19,704,530.07
Indirect costs based on rate ** multiplied by actual direct costs	88,192.75	1,048,281.00	1,050,251.45
2012-2013 Actual Indirect Costs	499,542.43	1,793,286.06	1,793,286.06
2010-2011 Fixed Carry Forward	369,684.43	891,053.43	888,923.83
Total Indirect Costs	129,858.00	902,232.63	904,362.23
Over/(Under) Recovery	-41,665.25	146,048.37	145,889.22

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	499,542.43	1,793,286.06	1,793,286.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,665.25	146,048.37	145,889.22
Total Projected Indirect 2014-2015 (Numerator)	541,207.68	1,647,237.69	1,647,396.84
Direct Costs	20,998,273.70	19,704,530.07	19,704,530.07
Rate for 2014-2015 **	2.58*	8.36*	8.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41090
Form R0418

*** Final ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	979,210.98	3,862,061.75	3,862,061.75
2010-2011 Fixed Carry Forward	-182,935.89	0.00	187,436.77
Total Indirect Costs	1,162,146.87	3,862,061.75	3,674,624.98
2010-2011 Direct Costs	27,053,981.66	24,171,130.89	24,171,130.89
2012-2013 Rate	4.30*	15.98*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	28,254,903.98	25,532,536.27	25,532,536.27
Indirect costs based on rate ** multiplied by actual direct costs	1,214,960.87	3,829,880.44	3,880,945.51
2012-2013 Actual Indirect Costs	932,880.40	3,655,248.11	3,655,248.11
2010-2011 Fixed Carry Forward	-182,935.89	0.00	187,436.77
Total Indirect Costs	1,115,816.29	3,655,248.11	3,467,811.34
Over/(Under) Recovery	99,144.58	0.00	413,134.17

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	932,880.40	3,655,248.11	3,655,248.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	99,144.58	0.00	413,134.17
Total Projected Indirect 2014-2015 (Numerator)	833,735.82	3,655,248.11	3,242,113.94
Direct Costs	28,254,903.98	25,532,536.27	25,532,536.27
Rate for 2014-2015 **	2.95*	14.32*	12.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41110
Form R0418

*** Final ***

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,471,809.94	12,284,079.52	12,284,079.52
2010-2011 Fixed Carry Forward	114,524.29	0.00	1,238,721.48
Total Indirect Costs	3,357,285.65	12,284,079.52	11,045,358.04
2010-2011 Direct Costs	98,083,109.11	89,270,839.53	89,270,839.53
2012-2013 Rate	3.42*	13.76*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	97,123,158.93	88,275,356.75	88,275,356.75
Indirect costs based on rate ** multiplied by actual direct costs	3,321,612.04	12,146,689.09	10,919,661.63
2012-2013 Actual Indirect Costs	3,971,624.37	12,819,426.55	12,819,426.55
2010-2011 Fixed Carry Forward	114,524.29	0.00	1,238,721.48
Total Indirect Costs	3,857,100.08	12,819,426.55	11,580,705.07
Over/(Under) Recovery	-535,488.04	-672,737.46	-661,043.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,971,624.37	12,819,426.55	12,819,426.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-535,488.04	-672,737.46	-661,043.44
Total Projected Indirect 2014-2015 (Numerator)	4,507,112.41	13,492,164.01	13,480,469.99
Direct Costs	97,123,158.93	88,275,356.75	88,275,356.75
Rate for 2014-2015 **	4.64*	15.28*	15.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41120
Form R0418

*** Final ***

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	633,915.10	1,783,217.63	1,783,217.63
2010-2011 Fixed Carry Forward	84,276.56	138,412.16	138,850.58
Total Indirect Costs	549,638.54	1,644,805.47	1,644,367.05
2010-2011 Direct Costs	17,353,411.88	16,204,109.35	16,204,109.35
2012-2013 Rate	3.17*	10.15*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,850,880.26	17,659,422.77	17,659,422.77
Indirect costs based on rate ** multiplied by actual direct costs	597,572.90	1,792,431.41	1,792,431.41
2012-2013 Actual Indirect Costs	618,550.38	1,810,007.87	1,810,007.87
2010-2011 Fixed Carry Forward	84,276.56	138,412.16	138,850.58
Total Indirect Costs	534,273.82	1,671,595.71	1,671,157.29
Over/(Under) Recovery	63,299.08	120,835.70	121,274.12

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	618,550.38	1,810,007.87	1,810,007.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	63,299.08	120,835.70	121,274.12
Total Projected Indirect 2014-2015 (Numerator)	555,251.30	1,689,172.17	1,688,733.75
Direct Costs	18,850,880.26	17,659,422.77	17,659,422.77
Rate for 2014-2015 **	2.95*	9.57*	9.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41130
Form R0418

*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,354,519.59	6,262,114.68	6,262,114.68
2010-2011 Fixed Carry Forward	96,158.83	468,798.90	468,101.45
Total Indirect Costs	1,258,360.76	5,793,315.78	5,794,013.23
2010-2011 Direct Costs	51,801,740.83	46,894,145.74	46,894,145.74
2012-2013 Rate	2.43*	12.35*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	51,009,340.27	46,754,648.30	46,754,648.30
Indirect costs based on rate ** multiplied by actual direct costs	1,239,526.97	5,774,199.07	5,778,874.53
2012-2013 Actual Indirect Costs	1,324,618.40	5,579,310.37	5,579,310.37
2010-2011 Fixed Carry Forward	96,158.83	468,798.90	468,101.45
Total Indirect Costs	1,228,459.57	5,110,511.47	5,111,208.92
Over/(Under) Recovery	11,067.40	663,687.60	667,665.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,324,618.40	5,579,310.37	5,579,310.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	11,067.40	663,687.60	667,665.61
Total Projected Indirect 2014-2015 (Numerator)	1,313,551.00	4,915,622.77	4,911,644.76
Direct Costs	51,009,340.27	46,754,648.30	46,754,648.30
Rate for 2014-2015 **	2.58*	10.51*	10.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41140
Form R0418

*** Final ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	390,626.20	1,944,987.91	1,944,987.91
2010-2011 Fixed Carry Forward	111,182.43	423,254.81	423,254.81
Total Indirect Costs	279,443.77	1,521,733.10	1,521,733.10
2010-2011 Direct Costs	22,311,088.65	20,756,726.94	20,756,726.94
2012-2013 Rate	1.25*	7.33*	7.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,847,998.44	20,315,285.86	20,315,285.86
Indirect costs based on rate ** multiplied by actual direct costs	273,099.98	1,489,110.45	1,489,110.45
2012-2013 Actual Indirect Costs	495,479.58	2,028,192.16	2,028,192.16
2010-2011 Fixed Carry Forward	111,182.43	423,254.81	423,254.81
Total Indirect Costs	384,297.15	1,604,937.35	1,604,937.35
Over/(Under) Recovery	-111,197.17	-115,826.90	-115,826.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	495,479.58	2,028,192.16	2,028,192.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-111,197.17	-115,826.90	-115,826.90
Total Projected Indirect 2014-2015 (Numerator)	606,676.75	2,144,019.06	2,144,019.06
Direct Costs	21,847,998.44	20,315,285.86	20,315,285.86
Rate for 2014-2015 **	2.78*	10.55*	10.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41145
Form R0418

*** Final ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,066,654.35	3,773,580.35	3,773,580.35
2010-2011 Fixed Carry Forward	-76,660.41	167,553.41	180,942.07
Total Indirect Costs	1,143,314.76	3,606,026.94	3,592,638.28
2010-2011 Direct Costs	29,608,862.96	26,901,936.96	26,901,936.96
2012-2013 Rate	3.86*	13.40*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	27,888,250.29	25,198,079.24	25,198,079.24
Indirect costs based on rate ** multiplied by actual direct costs	1,076,486.46	3,376,542.62	3,363,943.58
2012-2013 Actual Indirect Costs	1,054,512.21	3,744,683.26	3,744,683.26
2010-2011 Fixed Carry Forward	-76,660.41	167,553.41	180,942.07
Total Indirect Costs	1,131,172.62	3,577,129.85	3,563,741.19
Over/(Under) Recovery	-54,686.16	-200,587.23	-199,797.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,054,512.21	3,744,683.26	3,744,683.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-54,686.16	-200,587.23	-199,797.61
Total Projected Indirect 2014-2015 (Numerator)	1,109,198.37	3,945,270.49	3,944,480.87
Direct Costs	27,888,250.29	25,198,079.24	25,198,079.24
Rate for 2014-2015 **	3.98*	15.66*	15.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41150
Form R0418

*** Final ***

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	407,723.50	1,532,910.86	1,532,910.86
2010-2011 Fixed Carry Forward	88,584.00	0.00	259,095.79
Total Indirect Costs	319,139.50	1,532,910.86	1,273,815.07
2010-2011 Direct Costs	12,098,547.73	10,973,360.37	10,973,360.37
2012-2013 Rate	2.64*	13.97*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,341,298.99	11,143,710.47	11,143,710.47
Indirect costs based on rate ** multiplied by actual direct costs	325,810.29	1,556,776.35	1,293,784.79
2012-2013 Actual Indirect Costs	413,980.26	1,611,568.78	1,611,568.78
2010-2011 Fixed Carry Forward	88,584.00	0.00	259,095.79
Total Indirect Costs	325,396.26	1,611,568.78	1,352,472.99
Over/(Under) Recovery	414.03	-54,792.43	-58,688.20

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	413,980.26	1,611,568.78	1,611,568.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	414.03	-54,792.43	-58,688.20
Total Projected Indirect 2014-2015 (Numerator)	413,566.23	1,666,361.21	1,670,256.98
Direct Costs	12,341,298.99	11,143,710.47	11,143,710.47
Rate for 2014-2015 **	3.35*	14.95*	14.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41160
Form R0418

*** Final ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,636,581.44	9,392,292.46	9,392,292.46
2010-2011 Fixed Carry Forward	-160,174.22	555,508.12	555,508.12
Total Indirect Costs	1,796,755.66	8,836,784.34	8,836,784.34
2010-2011 Direct Costs	84,228,894.16	76,473,183.14	76,473,183.14
2012-2013 Rate	2.13*	11.56*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	87,474,621.58	80,159,365.11	80,159,365.11
Indirect costs based on rate ** multiplied by actual direct costs	1,863,209.44	9,266,422.61	9,266,422.61
2012-2013 Actual Indirect Costs	1,534,458.68	8,849,715.15	8,849,715.15
2010-2011 Fixed Carry Forward	-160,174.22	555,508.12	555,508.12
Total Indirect Costs	1,694,632.90	8,294,207.03	8,294,207.03
Over/(Under) Recovery	168,576.54	972,215.58	972,215.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,534,458.68	8,849,715.15	8,849,715.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	168,576.54	972,215.58	972,215.58
Total Projected Indirect 2014-2015 (Numerator)	1,365,882.14	7,877,499.57	7,877,499.57
Direct Costs	87,474,621.58	80,159,365.11	80,159,365.11
Rate for 2014-2015 **	1.56*	9.83*	9.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41170
Form R0418

*** Final ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	886,078.51	4,111,500.93	4,111,500.93
2010-2011 Fixed Carry Forward	187,757.51	0.00	424,020.64
Total Indirect Costs	698,321.00	4,111,500.93	3,687,480.29
2010-2011 Direct Costs	32,956,338.01	29,730,915.59	29,730,915.59
2012-2013 Rate	2.12*	13.83*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	32,964,561.07	29,960,142.00	29,960,142.00
Indirect costs based on rate ** multiplied by actual direct costs	698,848.69	4,143,487.64	3,715,057.61
2012-2013 Actual Indirect Costs	968,767.54	3,973,186.61	3,973,186.61
2010-2011 Fixed Carry Forward	187,757.51	0.00	424,020.64
Total Indirect Costs	781,010.03	3,973,186.61	3,549,165.97
Over/(Under) Recovery	-82,161.34	170,301.03	165,891.64

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	968,767.54	3,973,186.61	3,973,186.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-82,161.34	170,301.03	165,891.64
Total Projected Indirect 2014-2015 (Numerator)	1,050,928.88	3,802,885.58	3,807,294.97
Direct Costs	32,964,561.07	29,960,142.00	29,960,142.00
Rate for 2014-2015 **	3.19*	12.69*	12.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41210
Form R0418

*** Final ***

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,546,584.57	8,449,592.76	8,449,592.76
2010-2011 Fixed Carry Forward	-62,757.42	434,592.72	469,039.13
Total Indirect Costs	2,609,341.99	8,015,000.04	7,980,553.63
2010-2011 Direct Costs	67,986,764.14	62,083,755.95	62,083,755.95
2012-2013 Rate	3.84*	12.91*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	70,006,942.47	63,931,234.00	63,931,234.00
Indirect costs based on rate ** multiplied by actual direct costs	2,688,266.59	8,253,522.31	8,215,163.57
2012-2013 Actual Indirect Costs	2,522,790.94	8,598,499.41	8,598,499.41
2010-2011 Fixed Carry Forward	-62,757.42	434,592.72	469,039.13
Total Indirect Costs	2,585,548.36	8,163,906.69	8,129,460.28
Over/(Under) Recovery	102,718.23	89,615.62	85,703.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,522,790.94	8,598,499.41	8,598,499.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	102,718.23	89,615.62	85,703.29
Total Projected Indirect 2014-2015 (Numerator)	2,420,072.71	8,508,883.79	8,512,796.12
Direct Costs	70,006,942.47	63,931,234.00	63,931,234.00
Rate for 2014-2015 **	3.46*	13.31*	13.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41240
Form R0418

*** Final ***

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	552,998.57	2,207,863.47	2,207,863.47
2010-2011 Fixed Carry Forward	116,745.25	281,554.55	281,554.55
Total Indirect Costs	436,253.32	1,926,308.92	1,926,308.92
2010-2011 Direct Costs	26,284,209.47	24,629,344.57	24,629,344.57
2012-2013 Rate	1.66*	7.82*	7.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,037,005.90	22,973,481.85	22,973,481.85
Indirect costs based on rate ** multiplied by actual direct costs	415,614.30	1,796,526.28	1,796,526.28
2012-2013 Actual Indirect Costs	695,858.17	2,759,382.22	2,759,382.22
2010-2011 Fixed Carry Forward	116,745.25	281,554.55	281,554.55
Total Indirect Costs	579,112.92	2,477,827.67	2,477,827.67
Over/(Under) Recovery	-163,498.62	-681,301.39	-681,301.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	695,858.17	2,759,382.22	2,759,382.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-163,498.62	-681,301.39	-681,301.39
Total Projected Indirect 2014-2015 (Numerator)	859,356.79	3,440,683.61	3,440,683.61
Direct Costs	25,037,005.90	22,973,481.85	22,973,481.85
Rate for 2014-2015 **	3.43*	14.98*	14.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41901
Form R0418

*** Final ***

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	111,184.16	355,534.29	355,534.29
2010-2011 Fixed Carry Forward	-36,657.45	0.00	-48,390.21
Total Indirect Costs	147,841.61	355,534.29	403,924.50
2010-2011 Direct Costs	2,300,206.98	2,055,856.85	2,055,856.85
2012-2013 Rate	6.43*	17.29*	19.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,930,990.01	2,710,362.28	2,710,362.28
Indirect costs based on rate ** multiplied by actual direct costs	188,462.66	406,554.34	532,586.19
2012-2013 Actual Indirect Costs	129,166.34	349,794.07	349,794.07
2010-2011 Fixed Carry Forward	-36,657.45	0.00	-48,390.21
Total Indirect Costs	165,823.79	349,794.07	398,184.28
Over/(Under) Recovery	22,638.87	0.00	134,401.91

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	129,166.34	349,794.07	349,794.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,638.87	0.00	134,401.91
Total Projected Indirect 2014-2015 (Numerator)	106,527.47	349,794.07	215,392.16
Direct Costs	2,930,990.01	2,710,362.28	2,710,362.28
Rate for 2014-2015 **	3.63*	12.91*	7.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41904
Form R0418

*** Final ***

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	12,240.12	337,274.42	337,274.42
2010-2011 Fixed Carry Forward	-3,148.39	15,257.46	15,257.46
Total Indirect Costs	15,388.51	322,016.96	322,016.96
2010-2011 Direct Costs	4,063,884.32	3,738,850.02	3,738,850.02
2012-2013 Rate	0.38*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,063,110.67	4,706,278.72	4,706,278.72
Indirect costs based on rate ** multiplied by actual direct costs	19,239.82	405,210.60	405,210.60
2012-2013 Actual Indirect Costs	12,678.09	369,510.04	369,510.04
2010-2011 Fixed Carry Forward	-3,148.39	15,257.46	15,257.46
Total Indirect Costs	15,826.48	354,252.58	354,252.58
Over/(Under) Recovery	3,413.34	50,958.02	50,958.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	12,678.09	369,510.04	369,510.04
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,413.34	50,958.02	50,958.02
Total Projected Indirect 2014-2015 (Numerator)	9,264.75	318,552.02	318,552.02
Direct Costs	5,063,110.67	4,706,278.72	4,706,278.72
Rate for 2014-2015 **	0.18*	6.77*	6.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41905
Form R0418

*** Final ***

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	652,686.00	2,577,577.00	2,577,577.00
2010-2011 Fixed Carry Forward	-181,319.67	0.00	0.00
Total Indirect Costs	834,005.67	2,577,577.00	2,577,577.00
2010-2011 Direct Costs	9,032,715.00	7,107,824.00	7,107,824.00
2012-2013 Rate	9.23*	36.26*	36.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,198,221.00	7,850,178.00	7,850,178.00
Indirect costs based on rate ** multiplied by actual direct costs	941,295.80	1,177,526.70	1,962,544.50
2012-2013 Actual Indirect Costs	784,403.00	3,132,446.00	3,132,446.00
2010-2011 Fixed Carry Forward	-181,319.67	0.00	0.00
Total Indirect Costs	965,722.67	3,132,446.00	3,132,446.00
Over/(Under) Recovery	-24,426.87	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	784,403.00	3,132,446.00	3,132,446.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-24,426.87	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	808,829.87	3,132,446.00	3,132,446.00
Direct Costs	10,198,221.00	7,850,178.00	7,850,178.00
Rate for 2014-2015 **	7.93*	39.90*	39.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41908
Form R0418

*** Final ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	23,212.06	139,604.30	139,604.30
2010-2011 Fixed Carry Forward	0.00	19,771.01	19,771.01
Total Indirect Costs	23,212.06	119,833.29	119,833.29
2010-2011 Direct Costs	1,671,217.75	1,554,825.51	1,554,825.51
2012-2013 Rate	1.39*	7.71*	7.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,878,848.70	1,755,792.12	1,755,792.12
Indirect costs based on rate ** multiplied by actual direct costs	26,116.00	135,371.57	135,371.57
2012-2013 Actual Indirect Costs	40,649.03	163,705.61	163,705.61
2010-2011 Fixed Carry Forward	0.00	19,771.01	19,771.01
Total Indirect Costs	40,649.03	143,934.60	143,934.60
Over/(Under) Recovery	-14,533.03	-8,563.03	-8,563.03

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	40,649.03	163,705.61	163,705.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-14,533.03	-8,563.03	-8,563.03
Total Projected Indirect 2014-2015 (Numerator)	55,182.06	172,268.64	172,268.64
Direct Costs	1,878,848.70	1,755,792.12	1,755,792.12
Rate for 2014-2015 **	2.94*	9.81*	9.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41909
Form R0418

*** Final ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	477,780.00	1,617,000.00	1,617,000.00
2010-2011 Fixed Carry Forward	-28,557.28	0.00	0.00
Total Indirect Costs	506,337.28	1,617,000.00	1,617,000.00
2010-2011 Direct Costs	6,470,869.00	5,331,649.00	5,331,649.00
2012-2013 Rate	7.82*	30.33*	30.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,168,739.00	5,058,983.00	5,058,983.00
Indirect costs based on rate ** multiplied by actual direct costs	482,395.39	758,847.45	1,264,745.75
2012-2013 Actual Indirect Costs	390,636.00	1,500,392.00	1,500,392.00
2010-2011 Fixed Carry Forward	-28,557.28	0.00	0.00
Total Indirect Costs	419,193.28	1,500,392.00	1,500,392.00
Over/(Under) Recovery	63,202.11	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	390,636.00	1,500,392.00	1,500,392.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	63,202.11	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	327,433.89	1,500,392.00	1,500,392.00
Direct Costs	6,168,739.00	5,058,983.00	5,058,983.00
Rate for 2014-2015 **	5.31*	29.66*	29.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41910
Form R0418

*** Final ***

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	472,158.00	1,667,103.00	1,667,103.00
2010-2011 Fixed Carry Forward	-12,171.09	0.00	0.00
Total Indirect Costs	484,329.09	1,667,103.00	1,667,103.00
2010-2011 Direct Costs	5,721,338.00	4,526,393.00	4,526,393.00
2012-2013 Rate	8.47*	36.83*	36.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,649,325.00	4,426,135.00	4,426,135.00
Indirect costs based on rate ** multiplied by actual direct costs	478,497.83	663,920.25	1,106,533.75
2012-2013 Actual Indirect Costs	451,990.00	1,675,180.00	1,675,180.00
2010-2011 Fixed Carry Forward	-12,171.09	0.00	0.00
Total Indirect Costs	464,161.09	1,675,180.00	1,675,180.00
Over/(Under) Recovery	14,336.74	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	451,990.00	1,675,180.00	1,675,180.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	14,336.74	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	437,653.26	1,675,180.00	1,675,180.00
Direct Costs	5,649,325.00	4,426,135.00	4,426,135.00
Rate for 2014-2015 **	7.75*	37.85*	37.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41911
Form R0418

*** Final ***

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	18,220.00	147,890.00	147,890.00
2010-2011 Fixed Carry Forward	8,791.50	0.00	54,062.69
Total Indirect Costs	9,428.50	147,890.00	93,827.31
2010-2011 Direct Costs	1,402,309.00	1,272,639.00	1,272,639.00
2012-2013 Rate	0.67*	11.62*	7.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,789,798.00	1,633,707.00	1,633,707.00
Indirect costs based on rate ** multiplied by actual direct costs	11,991.65	189,836.75	120,404.21
2012-2013 Actual Indirect Costs	33,418.00	189,509.00	189,509.00
2010-2011 Fixed Carry Forward	8,791.50	0.00	54,062.69
Total Indirect Costs	24,626.50	189,509.00	135,446.31
Over/(Under) Recovery	-12,634.85	327.75	-15,042.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	33,418.00	189,509.00	189,509.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,634.85	327.75	-15,042.10
Total Projected Indirect 2014-2015 (Numerator)	46,052.85	189,181.25	204,551.10
Direct Costs	1,789,798.00	1,633,707.00	1,633,707.00
Rate for 2014-2015 **	2.57*	11.58*	12.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41914
Form R0418

*** Final ***

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	576,463.00	1,652,830.00	1,652,830.00
2010-2011 Fixed Carry Forward	-48,576.25	0.00	0.00
Total Indirect Costs	625,039.25	1,652,830.00	1,652,830.00
2010-2011 Direct Costs	6,108,477.00	5,032,110.00	5,032,110.00
2012-2013 Rate	10.23*	32.85*	32.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,828,728.00	4,750,617.00	4,750,617.00
Indirect costs based on rate ** multiplied by actual direct costs	596,278.87	712,592.55	1,187,654.25
2012-2013 Actual Indirect Costs	563,401.00	1,641,512.00	1,641,512.00
2010-2011 Fixed Carry Forward	-48,576.25	0.00	0.00
Total Indirect Costs	611,977.25	1,641,512.00	1,641,512.00
Over/(Under) Recovery	-15,698.38	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	563,401.00	1,641,512.00	1,641,512.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,698.38	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	579,099.38	1,641,512.00	1,641,512.00
Direct Costs	5,828,728.00	4,750,617.00	4,750,617.00
Rate for 2014-2015 **	9.94*	34.55*	34.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41915
Form R0418

*** Final ***

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	566,568.00	1,548,521.00	1,548,521.00
2010-2011 Fixed Carry Forward	-41,828.05	0.00	0.00
Total Indirect Costs	608,396.05	1,548,521.00	1,548,521.00
2010-2011 Direct Costs	5,490,887.00	4,508,934.00	4,508,934.00
2012-2013 Rate	11.08*	34.34*	34.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,588,067.00	4,625,522.00	4,625,522.00
Indirect costs based on rate ** multiplied by actual direct costs	619,157.82	693,828.30	1,156,380.50
2012-2013 Actual Indirect Costs	566,084.00	1,528,629.00	1,528,629.00
2010-2011 Fixed Carry Forward	-41,828.05	0.00	0.00
Total Indirect Costs	607,912.05	1,528,629.00	1,528,629.00
Over/(Under) Recovery	11,245.77	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	566,084.00	1,528,629.00	1,528,629.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	11,245.77	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	554,838.23	1,528,629.00	1,528,629.00
Direct Costs	5,588,067.00	4,625,522.00	4,625,522.00
Rate for 2014-2015 **	9.93*	33.05*	33.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41916
Form R0418

*** Final ***

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	550,704.00	1,655,608.00	1,655,608.00
2010-2011 Fixed Carry Forward	-53,123.37	0.00	0.00
Total Indirect Costs	603,827.37	1,655,608.00	1,655,608.00
2010-2011 Direct Costs	5,739,634.00	4,634,730.00	4,634,730.00
2012-2013 Rate	10.52*	35.72*	35.72**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,530,671.00	4,420,136.00	4,420,136.00
Indirect costs based on rate ** multiplied by actual direct costs	581,826.59	663,020.40	1,105,034.00
2012-2013 Actual Indirect Costs	571,124.00	1,681,659.00	1,681,659.00
2010-2011 Fixed Carry Forward	-53,123.37	0.00	0.00
Total Indirect Costs	624,247.37	1,681,659.00	1,681,659.00
Over/(Under) Recovery	-42,420.78	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	571,124.00	1,681,659.00	1,681,659.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-42,420.78	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	613,544.78	1,681,659.00	1,681,659.00
Direct Costs	5,530,671.00	4,420,136.00	4,420,136.00
Rate for 2014-2015 **	11.09*	38.05*	38.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41917
Form R0418

*** Final ***

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	281,505.33	632,402.80	632,402.80
2010-2011 Fixed Carry Forward	-41,544.60	-79,526.67	-81,931.38
Total Indirect Costs	323,049.93	711,929.47	714,334.18
2010-2011 Direct Costs	4,288,761.62	3,937,864.15	3,937,864.15
2012-2013 Rate	7.53*	18.08*	18.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,974,642.99	4,510,001.81	4,510,001.81
Indirect costs based on rate ** multiplied by actual direct costs	374,590.62	676,500.27	818,114.33
2012-2013 Actual Indirect Costs	78,478.93	543,120.11	543,120.11
2010-2011 Fixed Carry Forward	-41,544.60	-79,526.67	-81,931.38
Total Indirect Costs	120,023.53	622,646.78	625,051.49
Over/(Under) Recovery	254,567.09	0.00	193,062.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	78,478.93	543,120.11	543,120.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	254,567.09	0.00	193,062.84
Total Projected Indirect 2014-2015 (Numerator)	-176,088.16	543,120.11	350,057.27
Direct Costs	4,974,642.99	4,510,001.81	4,510,001.81
Rate for 2014-2015 **	0.00*	12.04*	7.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41918
Form R0418

*** Final ***

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	168,973.40	488,379.02	488,379.02
2010-2011 Fixed Carry Forward	-14,860.32	0.00	0.00
Total Indirect Costs	183,833.72	488,379.02	488,379.02
2010-2011 Direct Costs	1,994,652.26	1,675,246.64	1,675,246.64
2012-2013 Rate	9.22*	29.15*	29.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,966,493.89	1,743,851.14	1,743,851.14
Indirect costs based on rate ** multiplied by actual direct costs	181,310.74	261,577.67	435,962.79
2012-2013 Actual Indirect Costs	164,653.42	387,296.17	387,296.17
2010-2011 Fixed Carry Forward	-14,860.32	0.00	0.00
Total Indirect Costs	179,513.74	387,296.17	387,296.17
Over/(Under) Recovery	1,797.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	164,653.42	387,296.17	387,296.17
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,797.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	162,856.42	387,296.17	387,296.17
Direct Costs	1,966,493.89	1,743,851.14	1,743,851.14
Rate for 2014-2015 **	8.28*	22.21*	22.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41919
Form R0418

*** Final ***

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	239,396.00	1,654,260.00	1,654,260.00
2010-2011 Fixed Carry Forward	-36,797.43	0.00	0.00
Total Indirect Costs	276,193.43	1,654,260.00	1,654,260.00
2010-2011 Direct Costs	5,930,977.00	4,516,113.00	4,516,113.00
2012-2013 Rate	4.66*	36.63*	36.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,091,997.00	4,703,203.00	4,703,203.00
Indirect costs based on rate ** multiplied by actual direct costs	283,887.06	705,480.45	1,175,800.75
2012-2013 Actual Indirect Costs	257,984.00	1,646,778.00	1,646,778.00
2010-2011 Fixed Carry Forward	-36,797.43	0.00	0.00
Total Indirect Costs	294,781.43	1,646,778.00	1,646,778.00
Over/(Under) Recovery	-10,894.37	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	257,984.00	1,646,778.00	1,646,778.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,894.37	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	268,878.37	1,646,778.00	1,646,778.00
Direct Costs	6,091,997.00	4,703,203.00	4,703,203.00
Rate for 2014-2015 **	4.41*	35.01*	35.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41920
Form R0418

*** Final ***

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	401,391.00	1,533,036.00	1,533,036.00
2010-2011 Fixed Carry Forward	38,022.77	0.00	0.00
Total Indirect Costs	363,368.23	1,533,036.00	1,533,036.00
2010-2011 Direct Costs	5,433,902.00	4,302,257.00	4,302,257.00
2012-2013 Rate	6.69*	35.63*	35.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,283,398.00	4,145,942.00	4,145,942.00
Indirect costs based on rate ** multiplied by actual direct costs	353,459.33	621,891.30	1,036,485.50
2012-2013 Actual Indirect Costs	419,346.00	1,556,802.00	1,556,802.00
2010-2011 Fixed Carry Forward	38,022.77	0.00	0.00
Total Indirect Costs	381,323.23	1,556,802.00	1,556,802.00
Over/(Under) Recovery	-27,863.90	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	419,346.00	1,556,802.00	1,556,802.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-27,863.90	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	447,209.90	1,556,802.00	1,556,802.00
Direct Costs	5,283,398.00	4,145,942.00	4,145,942.00
Rate for 2014-2015 **	8.46*	37.55*	37.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41921
Form R0418

*** Final ***

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	45,057.77	218,471.02	218,471.02
2010-2011 Fixed Carry Forward	-33,098.25	0.00	39,531.42
Total Indirect Costs	78,156.02	218,471.02	178,939.60
2010-2011 Direct Costs	1,844,140.71	1,670,727.46	1,670,727.46
2012-2013 Rate	4.24*	13.08*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,867,076.00	1,769,071.00	1,769,071.00
Indirect costs based on rate ** multiplied by actual direct costs	79,164.02	231,394.49	189,467.50
2012-2013 Actual Indirect Costs	47,314.00	145,319.00	145,319.00
2010-2011 Fixed Carry Forward	-33,098.25	0.00	39,531.42
Total Indirect Costs	80,412.25	145,319.00	105,787.58
Over/(Under) Recovery	-1,248.23	86,075.49	83,679.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	47,314.00	145,319.00	145,319.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,248.23	86,075.49	83,679.92
Total Projected Indirect 2014-2015 (Numerator)	48,562.23	59,243.51	61,639.08
Direct Costs	1,867,076.00	1,769,071.00	1,769,071.00
Rate for 2014-2015 **	2.60*	3.35*	3.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41922
Form R0418

*** Final ***

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	71,034.00	276,295.00	276,295.00
2010-2011 Fixed Carry Forward	-2,212.42	0.00	72,005.23
Total Indirect Costs	73,246.42	276,295.00	204,289.77
2010-2011 Direct Costs	2,332,935.00	2,127,674.00	2,127,674.00
2012-2013 Rate	3.14*	12.99*	9.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,527,223.00	4,104,797.00	4,104,797.00
Indirect costs based on rate ** multiplied by actual direct costs	142,154.80	533,213.13	394,060.51
2012-2013 Actual Indirect Costs	162,179.00	584,605.00	584,605.00
2010-2011 Fixed Carry Forward	-2,212.42	0.00	72,005.23
Total Indirect Costs	164,391.42	584,605.00	512,599.77
Over/(Under) Recovery	-22,236.62	-51,391.87	-118,539.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	162,179.00	584,605.00	584,605.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,236.62	-51,391.87	-118,539.26
Total Projected Indirect 2014-2015 (Numerator)	184,415.62	635,996.87	703,144.26
Direct Costs	4,527,223.00	4,104,797.00	4,104,797.00
Rate for 2014-2015 **	4.07*	15.49*	17.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41923
Form R0418

*** Final ***

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	87,777.00	586,348.00	586,348.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	87,777.00	586,348.00	586,348.00
2010-2011 Direct Costs	1,735,976.00	1,237,405.00	1,237,405.00
2012-2013 Rate	5.06*	47.39*	47.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,458,145.68	1,891,839.80	1,891,839.80
Indirect costs based on rate ** multiplied by actual direct costs	124,382.17	283,775.97	472,959.95
2012-2013 Actual Indirect Costs	137,521.65	703,827.53	703,827.53
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	137,521.65	703,827.53	703,827.53
Over/(Under) Recovery	-13,139.48	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	137,521.65	703,827.53	703,827.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,139.48	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	150,661.13	703,827.53	703,827.53
Direct Costs	2,458,145.68	1,891,839.80	1,891,839.80
Rate for 2014-2015 **	6.13*	37.20*	37.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41924
Form R0418

*** Final ***

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	35,240.00	162,761.00	162,761.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	35,240.00	162,761.00	162,761.00
2010-2011 Direct Costs	1,096,125.00	968,604.00	968,604.00
2012-2013 Rate	3.21*	16.80*	16.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,163,202.00	1,843,985.00	1,843,985.00
Indirect costs based on rate ** multiplied by actual direct costs	69,438.78	276,597.75	309,789.48
2012-2013 Actual Indirect Costs	133,560.00	452,777.00	452,777.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	133,560.00	452,777.00	452,777.00
Over/(Under) Recovery	-64,121.22	0.00	-142,987.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	133,560.00	452,777.00	452,777.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-64,121.22	0.00	-142,987.52
Total Projected Indirect 2014-2015 (Numerator)	197,681.22	452,777.00	595,764.52
Direct Costs	2,163,202.00	1,843,985.00	1,843,985.00
Rate for 2014-2015 **	9.14*	24.55*	32.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41925
Form R0418

*** Final ***

Michigan Virtual Charter Academy
678 Front Avenue, NW, Suite 265
Grand Rapids, MI 49504

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	189,588.00	241,750.00	241,750.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	189,588.00	241,750.00	241,750.00
2010-2011 Direct Costs	2,531,079.00	2,478,917.00	2,478,917.00
2012-2013 Rate	7.49*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,422,477.00	6,334,347.00	6,334,347.00
Indirect costs based on rate ** multiplied by actual direct costs	481,043.53	617,598.83	617,598.83
2012-2013 Actual Indirect Costs	524,132.00	612,262.00	612,262.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	524,132.00	612,262.00	612,262.00
Over/(Under) Recovery	-43,088.47	5,336.83	5,336.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	524,132.00	612,262.00	612,262.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-43,088.47	5,336.83	5,336.83
Total Projected Indirect 2014-2015 (Numerator)	567,220.47	606,925.17	606,925.17
Direct Costs	6,422,477.00	6,334,347.00	6,334,347.00
Rate for 2014-2015 **	8.83*	9.58*	9.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41926
Form R0418

*** Final ***

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,776,527.85	2,278,001.01	2,278,001.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	138,390.00	636,916.84	636,916.84
Total Indirect Costs	138,390.00	636,916.84	636,916.84
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	138,390.00	636,916.84	636,916.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	138,390.00	636,916.84	636,916.84
Direct Costs	2,776,527.85	2,278,001.01	2,278,001.01
Rate for 2014-2015 **	4.98*	27.96*	27.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41927
Form R0418

*** Final ***

Grand Rapids Ellington Academy of Arts & Technology
670 BURTON ST SE
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,230,438.92	1,103,567.71	1,103,567.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	12,292.75	139,163.96	139,163.96
Total Indirect Costs	12,292.75	139,163.96	139,163.96
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	12,292.75	139,163.96	139,163.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	12,292.75	139,163.96	139,163.96
Direct Costs	1,230,438.92	1,103,567.71	1,103,567.71
Rate for 2014-2015 **	1.00*	12.61*	12.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41928
Form R0418

*** Final ***

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,340,102.00	4,094,820.00	4,094,820.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	248,037.00	1,493,319.00	1,493,319.00
Total Indirect Costs	248,037.00	1,493,319.00	1,493,319.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	248,037.00	1,493,319.00	1,493,319.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	248,037.00	1,493,319.00	1,493,319.00
Direct Costs	5,340,102.00	4,094,820.00	4,094,820.00
Rate for 2014-2015 **	4.64*	36.47*	36.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 41929
Form R0418

*** Final ***

Nexus Academy of Grand Rapids
801 BROADWAY AVE NORTHWEST STE 225
GRAND RAPIDS, MI 49504

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,032,170.58	762,882.94	762,882.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	95,801.67	365,089.31	365,089.31
Total Indirect Costs	95,801.67	365,089.31	365,089.31
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	95,801.67	365,089.31	365,089.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	95,801.67	365,089.31	365,089.31
Direct Costs	1,032,170.58	762,882.94	762,882.94
Rate for 2014-2015 **	9.28*	47.86*	47.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 42030
Form R0418

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	12,820.66	12,820.66
2010-2011 Fixed Carry Forward	0.00	6,115.14	6,115.14
Total Indirect Costs	0.00	6,705.52	6,705.52
2010-2011 Direct Costs	176,544.42	163,723.76	163,723.76
2012-2013 Rate	0.00*	4.10*	4.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	185,685.84	169,410.72	169,410.72
Indirect costs based on rate ** multiplied by actual direct costs	0.00	6,945.84	6,945.84
2012-2013 Actual Indirect Costs	0.00	16,275.12	16,275.12
2010-2011 Fixed Carry Forward	0.00	6,115.14	6,115.14
Total Indirect Costs	0.00	10,159.98	10,159.98
Over/(Under) Recovery	0.00	-3,214.14	-3,214.14

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	16,275.12	16,275.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,214.14	-3,214.14
Total Projected Indirect 2014-2015 (Numerator)	0.00	19,489.26	19,489.26
Direct Costs	185,685.84	169,410.72	169,410.72
Rate for 2014-2015 **	0.00*	11.50*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 43040
Form R0418

*** Final ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	397,592.49	1,032,002.89	1,032,002.89
2010-2011 Fixed Carry Forward	122,679.43	0.00	254,989.30
Total Indirect Costs	274,913.06	1,032,002.89	777,013.59
2010-2011 Direct Costs	7,103,678.31	6,469,267.91	6,469,267.91
2012-2013 Rate	3.87*	15.95*	12.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,838,393.87	6,296,528.80	6,296,528.80
Indirect costs based on rate ** multiplied by actual direct costs	264,645.84	944,479.32	756,213.11
2012-2013 Actual Indirect Costs	415,882.08	957,747.15	957,747.15
2010-2011 Fixed Carry Forward	122,679.43	0.00	254,989.30
Total Indirect Costs	293,202.65	957,747.15	702,757.85
Over/(Under) Recovery	-28,556.81	0.00	53,455.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	415,882.08	957,747.15	957,747.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-28,556.81	0.00	53,455.26
Total Projected Indirect 2014-2015 (Numerator)	444,438.89	957,747.15	904,291.89
Direct Costs	6,838,393.87	6,296,528.80	6,296,528.80
Rate for 2014-2015 **	6.50*	15.21*	14.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44000
Form R0418

*** Final ***

Lapeer ISD
1996 WEST OREGON ST
LAPEER, MI 48446

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,245,922.36	1,904,306.80	1,904,306.80
2010-2011 Fixed Carry Forward	208,810.74	0.00	0.00
Total Indirect Costs	1,037,111.62	1,904,306.80	1,904,306.80
2010-2011 Direct Costs	11,308,270.72	10,649,886.28	10,649,886.28
2012-2013 Rate	9.17*	17.88*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,987,339.96	9,262,291.29	9,262,291.29
Indirect costs based on rate ** multiplied by actual direct costs	915,839.07	1,389,343.69	1,656,097.68
2012-2013 Actual Indirect Costs	1,084,995.85	1,810,044.52	1,810,044.52
2010-2011 Fixed Carry Forward	208,810.74	0.00	0.00
Total Indirect Costs	876,185.11	1,810,044.52	1,810,044.52
Over/(Under) Recovery	39,653.96	0.00	-153,946.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,084,995.85	1,810,044.52	1,810,044.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	39,653.96	0.00	-153,946.84
Total Projected Indirect 2014-2015 (Numerator)	1,045,341.89	1,810,044.52	1,963,991.36
Direct Costs	9,987,339.96	9,262,291.29	9,262,291.29
Rate for 2014-2015 **	10.47*	19.54*	21.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44010
Form R0418

*** Final ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,097,892.66	5,027,285.75	5,027,285.75
2010-2011 Fixed Carry Forward	310,089.35	878,521.02	878,521.02
Total Indirect Costs	787,803.31	4,148,764.73	4,148,764.73
2010-2011 Direct Costs	53,242,248.13	49,312,855.04	49,312,855.04
2012-2013 Rate	1.48*	8.41*	8.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	47,992,055.60	44,548,661.57	44,548,661.57
Indirect costs based on rate ** multiplied by actual direct costs	710,282.42	3,746,542.44	3,746,542.44
2012-2013 Actual Indirect Costs	1,226,185.38	4,669,579.41	4,669,579.41
2010-2011 Fixed Carry Forward	310,089.35	878,521.02	878,521.02
Total Indirect Costs	916,096.03	3,791,058.39	3,791,058.39
Over/(Under) Recovery	-205,813.61	-44,515.95	-44,515.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,226,185.38	4,669,579.41	4,669,579.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-205,813.61	-44,515.95	-44,515.95
Total Projected Indirect 2014-2015 (Numerator)	1,431,998.99	4,714,095.36	4,714,095.36
Direct Costs	47,992,055.60	44,548,661.57	44,548,661.57
Rate for 2014-2015 **	2.98*	10.58*	10.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44020
Form R0418

*** Final ***

Almont Community Schools
401 CHURCH ST
ALMONT, MI 48003

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	376,254.63	1,620,575.52	1,620,575.52
2010-2011 Fixed Carry Forward	-117,711.98	-73,113.86	-61,734.34
Total Indirect Costs	493,966.61	1,693,689.38	1,682,309.86
2010-2011 Direct Costs	13,594,374.01	12,350,053.12	12,350,053.12
2012-2013 Rate	3.63*	13.71*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,191,975.05	11,224,971.14	11,224,971.14
Indirect costs based on rate ** multiplied by actual direct costs	442,568.69	1,538,943.54	1,528,841.07
2012-2013 Actual Indirect Costs	335,438.30	1,302,442.21	1,302,442.21
2010-2011 Fixed Carry Forward	-117,711.98	-73,113.86	-61,734.34
Total Indirect Costs	453,150.28	1,375,556.07	1,364,176.55
Over/(Under) Recovery	-10,581.59	163,387.47	164,664.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	335,438.30	1,302,442.21	1,302,442.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,581.59	163,387.47	164,664.52
Total Projected Indirect 2014-2015 (Numerator)	346,019.89	1,139,054.74	1,137,777.69
Direct Costs	12,191,975.05	11,224,971.14	11,224,971.14
Rate for 2014-2015 **	2.84*	10.15*	10.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44050
Form R0418

*** Final ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	103,029.73	542,876.36	542,876.36
2010-2011 Fixed Carry Forward	-4,051.97	83,290.40	83,774.41
Total Indirect Costs	107,081.70	459,585.96	459,101.95
2010-2011 Direct Costs	5,496,506.35	5,056,659.72	5,056,659.72
2012-2013 Rate	1.95*	9.09*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,428,880.18	4,999,253.92	4,999,253.92
Indirect costs based on rate ** multiplied by actual direct costs	105,863.16	454,432.18	453,932.26
2012-2013 Actual Indirect Costs	99,464.93	529,091.19	529,091.19
2010-2011 Fixed Carry Forward	-4,051.97	83,290.40	83,774.41
Total Indirect Costs	103,516.90	445,800.79	445,316.78
Over/(Under) Recovery	2,346.26	8,631.39	8,615.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	99,464.93	529,091.19	529,091.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,346.26	8,631.39	8,615.48
Total Projected Indirect 2014-2015 (Numerator)	97,118.67	520,459.80	520,475.71
Direct Costs	5,428,880.18	4,999,253.92	4,999,253.92
Rate for 2014-2015 **	1.79*	10.41*	10.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44060
Form R0418

*** Final ***

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	415,919.57	1,992,269.02	1,992,269.02
2010-2011 Fixed Carry Forward	-29,368.03	303,608.68	303,434.83
Total Indirect Costs	445,287.60	1,688,660.34	1,688,834.19
2010-2011 Direct Costs	18,035,174.04	16,458,824.59	16,458,824.59
2012-2013 Rate	2.47*	10.26*	10.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,276,016.03	15,940,492.33	15,940,492.33
Indirect costs based on rate ** multiplied by actual direct costs	426,717.60	1,635,494.51	1,635,494.51
2012-2013 Actual Indirect Costs	386,825.41	1,722,349.11	1,722,349.11
2010-2011 Fixed Carry Forward	-29,368.03	303,608.68	303,434.83
Total Indirect Costs	416,193.44	1,418,740.43	1,418,914.28
Over/(Under) Recovery	10,524.16	216,754.08	216,580.23

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	386,825.41	1,722,349.11	1,722,349.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	10,524.16	216,754.08	216,580.23
Total Projected Indirect 2014-2015 (Numerator)	376,301.25	1,505,595.03	1,505,768.88
Direct Costs	17,276,016.03	15,940,492.33	15,940,492.33
Rate for 2014-2015 **	2.18*	9.45*	9.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44090
Form R0418

*** Final ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	529,574.64	2,475,003.56	2,475,003.56
2010-2011 Fixed Carry Forward	28,593.06	0.00	148,889.02
Total Indirect Costs	500,981.58	2,475,003.56	2,326,114.54
2010-2011 Direct Costs	19,817,699.30	17,872,270.38	17,872,270.38
2012-2013 Rate	2.53*	13.85*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,032,657.80	17,770,486.39	17,770,486.39
Indirect costs based on rate ** multiplied by actual direct costs	481,526.24	2,461,212.37	2,313,717.33
2012-2013 Actual Indirect Costs	552,545.06	1,814,716.47	1,814,716.47
2010-2011 Fixed Carry Forward	28,593.06	0.00	148,889.02
Total Indirect Costs	523,952.00	1,814,716.47	1,665,827.45
Over/(Under) Recovery	-42,425.76	646,495.90	647,889.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	552,545.06	1,814,716.47	1,814,716.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-42,425.76	646,495.90	647,889.88
Total Projected Indirect 2014-2015 (Numerator)	594,970.82	1,168,220.57	1,166,826.59
Direct Costs	19,032,657.80	17,770,486.39	17,770,486.39
Rate for 2014-2015 **	3.13*	6.57*	6.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 44901
Form R0418

*** Final ***

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	98,130.03	405,890.08	405,890.08
2010-2011 Fixed Carry Forward	0.00	-31,942.71	-41,375.19
Total Indirect Costs	98,130.03	437,832.79	447,265.27
2010-2011 Direct Costs	2,967,414.19	2,659,654.14	2,659,654.14
2012-2013 Rate	3.31*	16.46*	16.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,087,886.71	2,768,075.89	2,768,075.89
Indirect costs based on rate ** multiplied by actual direct costs	102,209.05	415,211.38	465,590.36
2012-2013 Actual Indirect Costs	136,455.28	456,266.10	456,266.10
2010-2011 Fixed Carry Forward	0.00	-31,942.71	-41,375.19
Total Indirect Costs	136,455.28	488,208.81	497,641.29
Over/(Under) Recovery	-34,246.23	0.00	-32,050.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	136,455.28	456,266.10	456,266.10
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-34,246.23	0.00	-32,050.93
Total Projected Indirect 2014-2015 (Numerator)	170,701.51	456,266.10	488,317.03
Direct Costs	3,087,886.71	2,768,075.89	2,768,075.89
Rate for 2014-2015 **	5.53*	16.48*	17.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 45010
Form R0418

*** Final ***

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	212,043.22	979,968.63	979,968.63
2010-2011 Fixed Carry Forward	-74,830.67	-94,764.89	-94,764.89
Total Indirect Costs	286,873.89	1,074,733.52	1,074,733.52
2010-2011 Direct Costs	8,766,834.57	7,998,909.16	7,998,909.16
2012-2013 Rate	3.27*	13.44*	13.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,391,444.24	8,623,430.72	8,623,430.72
Indirect costs based on rate ** multiplied by actual direct costs	307,100.23	1,158,989.09	1,158,989.09
2012-2013 Actual Indirect Costs	233,035.10	1,001,048.62	1,001,048.62
2010-2011 Fixed Carry Forward	-74,830.67	-94,764.89	-94,764.89
Total Indirect Costs	307,865.77	1,095,813.51	1,095,813.51
Over/(Under) Recovery	-765.54	63,175.58	63,175.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	233,035.10	1,001,048.62	1,001,048.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-765.54	63,175.58	63,175.58
Total Projected Indirect 2014-2015 (Numerator)	233,800.64	937,873.04	937,873.04
Direct Costs	9,391,444.24	8,623,430.72	8,623,430.72
Rate for 2014-2015 **	2.49*	10.88*	10.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 45020
Form R0418

*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	263,845.88	689,478.44	689,478.44
2010-2011 Fixed Carry Forward	-12,750.64	0.00	10,574.51
Total Indirect Costs	276,596.52	689,478.44	678,903.93
2010-2011 Direct Costs	4,971,780.25	4,546,147.69	4,546,147.69
2012-2013 Rate	5.56*	15.17*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,013,595.72	4,551,821.26	4,551,821.26
Indirect costs based on rate ** multiplied by actual direct costs	278,755.92	682,773.19	679,586.91
2012-2013 Actual Indirect Costs	276,761.14	738,535.60	738,535.60
2010-2011 Fixed Carry Forward	-12,750.64	0.00	10,574.51
Total Indirect Costs	289,511.78	738,535.60	727,961.09
Over/(Under) Recovery	-10,755.86	0.00	-48,374.18

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	276,761.14	738,535.60	738,535.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,755.86	0.00	-48,374.18
Total Projected Indirect 2014-2015 (Numerator)	287,517.00	738,535.60	786,909.78
Direct Costs	5,013,595.72	4,551,821.26	4,551,821.26
Rate for 2014-2015 **	5.73*	16.23*	17.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 45040
Form R0418

*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	133,634.42	568,121.79	568,121.79
2010-2011 Fixed Carry Forward	-6,304.37	0.00	16,801.98
Total Indirect Costs	139,938.79	568,121.79	551,319.81
2010-2011 Direct Costs	3,617,852.98	3,183,365.61	3,183,365.61
2012-2013 Rate	3.87*	17.85*	17.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,521,588.48	3,123,871.05	3,123,871.05
Indirect costs based on rate ** multiplied by actual direct costs	136,285.47	468,580.66	541,054.47
2012-2013 Actual Indirect Costs	138,180.59	535,898.02	535,898.02
2010-2011 Fixed Carry Forward	-6,304.37	0.00	16,801.98
Total Indirect Costs	144,484.96	535,898.02	519,096.04
Over/(Under) Recovery	-8,199.49	0.00	21,958.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	138,180.59	535,898.02	535,898.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,199.49	0.00	21,958.43
Total Projected Indirect 2014-2015 (Numerator)	146,380.08	535,898.02	513,939.59
Direct Costs	3,521,588.48	3,123,871.05	3,123,871.05
Rate for 2014-2015 **	4.16*	17.15*	16.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 45050
Form R0418

*** Final ***

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	233,683.36	909,033.38	909,033.38
2010-2011 Fixed Carry Forward	-14,235.46	-41,240.71	-42,010.17
Total Indirect Costs	247,918.82	950,274.09	951,043.55
2010-2011 Direct Costs	7,141,566.05	6,466,216.03	6,466,216.03
2012-2013 Rate	3.47*	14.70*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,840,451.30	6,132,769.45	6,132,769.45
Indirect costs based on rate ** multiplied by actual direct costs	237,363.66	901,517.11	902,130.39
2012-2013 Actual Indirect Costs	284,616.39	992,298.24	992,298.24
2010-2011 Fixed Carry Forward	-14,235.46	-41,240.71	-42,010.17
Total Indirect Costs	298,851.85	1,033,538.95	1,034,308.41
Over/(Under) Recovery	-61,488.19	-132,021.84	-132,178.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	284,616.39	992,298.24	992,298.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-61,488.19	-132,021.84	-132,178.02
Total Projected Indirect 2014-2015 (Numerator)	346,104.58	1,124,320.08	1,124,476.26
Direct Costs	6,840,451.30	6,132,769.45	6,132,769.45
Rate for 2014-2015 **	5.06*	18.33*	18.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 45901
Form R0418

*** Final ***

Leelanau Montessori Public School Academy
310 S. Elm Street
Suttons Bay, MI 49682

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	48,364.00	48,364.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	48,364.00	48,364.00
2010-2011 Direct Costs	579,901.00	531,537.00	531,537.00
2012-2013 Rate	0.00*	9.10*	9.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	777,363.89	709,707.90	709,707.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	64,583.42	64,583.42
2012-2013 Actual Indirect Costs	40,042.93	107,698.92	107,698.92
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	40,042.93	107,698.92	107,698.92
Over/(Under) Recovery	0.00	-43,115.50	-43,115.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	40,042.93	107,698.92	107,698.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-43,115.50	-43,115.50
Total Projected Indirect 2014-2015 (Numerator)	40,042.93	150,814.42	150,814.42
Direct Costs	777,363.89	709,707.90	709,707.90
Rate for 2014-2015 **	5.15*	21.25*	21.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46000
Form R0418

*** Final ***

Lenawee ISD
4107 NORTH ADRIAN HWY
ADRIAN, MI 49221

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,086,905.60	4,078,419.82	4,078,419.82
2010-2011 Fixed Carry Forward	331,036.76	895,231.74	895,358.99
Total Indirect Costs	1,755,868.84	3,183,188.08	3,183,060.83
2010-2011 Direct Costs	37,326,390.36	35,334,876.14	35,334,876.14
2012-2013 Rate	4.70*	9.01*	9.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,470,967.96	32,642,977.12	32,642,977.12
Indirect costs based on rate ** multiplied by actual direct costs	1,620,135.49	2,941,132.24	2,941,132.24
2012-2013 Actual Indirect Costs	1,902,451.84	3,730,442.68	3,730,442.68
2010-2011 Fixed Carry Forward	331,036.76	895,231.74	895,358.99
Total Indirect Costs	1,571,415.08	2,835,210.94	2,835,083.69
Over/(Under) Recovery	48,720.41	105,921.30	106,048.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,902,451.84	3,730,442.68	3,730,442.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	48,720.41	105,921.30	106,048.55
Total Projected Indirect 2014-2015 (Numerator)	1,853,731.43	3,624,521.38	3,624,394.13
Direct Costs	34,470,967.96	32,642,977.12	32,642,977.12
Rate for 2014-2015 **	5.38*	11.10*	11.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46010
Form R0418

*** Final ***

Adrian, School District of the City of
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,263,636.27	4,000,944.84	4,000,944.84
2010-2011 Fixed Carry Forward	26,910.91	0.00	759,396.77
Total Indirect Costs	1,236,725.36	4,000,944.84	3,241,548.07
2010-2011 Direct Costs	32,214,849.34	29,477,540.77	29,477,540.77
2012-2013 Rate	3.84*	13.57*	11.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,559,456.79	28,947,068.36	28,947,068.36
Indirect costs based on rate ** multiplied by actual direct costs	1,211,883.14	3,928,117.18	3,184,177.52
2012-2013 Actual Indirect Costs	1,272,051.81	3,884,440.24	3,884,440.24
2010-2011 Fixed Carry Forward	26,910.91	0.00	759,396.77
Total Indirect Costs	1,245,140.90	3,884,440.24	3,125,043.47
Over/(Under) Recovery	-33,257.76	43,676.94	59,134.05

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,272,051.81	3,884,440.24	3,884,440.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-33,257.76	43,676.94	59,134.05
Total Projected Indirect 2014-2015 (Numerator)	1,305,309.57	3,840,763.30	3,825,306.19
Direct Costs	31,559,456.79	28,947,068.36	28,947,068.36
Rate for 2014-2015 **	4.14*	13.27*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46020
Form R0418

*** Final ***

Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	213,306.10	1,118,975.50	1,118,975.50
2010-2011 Fixed Carry Forward	37,748.01	0.00	229,531.67
Total Indirect Costs	175,558.09	1,118,975.50	889,443.83
2010-2011 Direct Costs	8,030,751.33	7,125,081.93	7,125,081.93
2012-2013 Rate	2.19*	15.70*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,388,125.19	6,563,386.86	6,563,386.86
Indirect costs based on rate ** multiplied by actual direct costs	161,799.94	984,508.03	819,110.68
2012-2013 Actual Indirect Costs	214,188.06	1,038,926.39	1,038,926.39
2010-2011 Fixed Carry Forward	37,748.01	0.00	229,531.67
Total Indirect Costs	176,440.05	1,038,926.39	809,394.72
Over/(Under) Recovery	-14,640.11	0.00	9,715.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	214,188.06	1,038,926.39	1,038,926.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-14,640.11	0.00	9,715.96
Total Projected Indirect 2014-2015 (Numerator)	228,828.17	1,038,926.39	1,029,210.43
Direct Costs	7,388,125.19	6,563,386.86	6,563,386.86
Rate for 2014-2015 **	3.10*	15.83*	15.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46040
Form R0418

*** Final ***

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	277,286.67	1,095,311.09	1,095,311.09
2010-2011 Fixed Carry Forward	119,775.98	199,827.70	201,376.94
Total Indirect Costs	157,510.69	895,483.39	893,934.15
2010-2011 Direct Costs	9,938,720.15	9,120,695.73	9,120,695.73
2012-2013 Rate	1.58*	9.82*	9.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,888,796.21	9,212,340.21	9,212,340.21
Indirect costs based on rate ** multiplied by actual direct costs	156,242.98	904,651.81	902,809.34
2012-2013 Actual Indirect Costs	292,478.93	968,934.93	968,934.93
2010-2011 Fixed Carry Forward	119,775.98	199,827.70	201,376.94
Total Indirect Costs	172,702.95	769,107.23	767,557.99
Over/(Under) Recovery	-16,459.97	135,544.58	135,251.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	292,478.93	968,934.93	968,934.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,459.97	135,544.58	135,251.35
Total Projected Indirect 2014-2015 (Numerator)	308,938.90	833,390.35	833,683.58
Direct Costs	9,888,796.21	9,212,340.21	9,212,340.21
Rate for 2014-2015 **	3.12*	9.05*	9.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46050
Form R0418

*** Final ***

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	148,155.44	557,349.08	557,349.08
2010-2011 Fixed Carry Forward	33,604.43	0.00	133,917.22
Total Indirect Costs	114,551.01	557,349.08	423,431.86
2010-2011 Direct Costs	4,713,261.40	4,304,067.76	4,304,067.76
2012-2013 Rate	2.43*	12.95*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,108,092.46	6,455,670.02	6,455,670.02
Indirect costs based on rate ** multiplied by actual direct costs	172,726.65	836,009.27	635,237.93
2012-2013 Actual Indirect Costs	135,169.25	787,591.69	787,591.69
2010-2011 Fixed Carry Forward	33,604.43	0.00	133,917.22
Total Indirect Costs	101,564.82	787,591.69	653,674.47
Over/(Under) Recovery	71,161.83	48,417.58	-18,436.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	135,169.25	787,591.69	787,591.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	71,161.83	48,417.58	-18,436.54
Total Projected Indirect 2014-2015 (Numerator)	64,007.42	739,174.11	806,028.23
Direct Costs	7,108,092.46	6,455,670.02	6,455,670.02
Rate for 2014-2015 **	0.90*	11.45*	12.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46060
Form R0418

*** Final ***

Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	157,690.17	1,000,857.51	1,000,857.51
2010-2011 Fixed Carry Forward	263,994.02	0.00	301,773.99
Total Indirect Costs	-106,303.85	1,000,857.51	699,083.52
2010-2011 Direct Costs	9,129,097.25	8,285,929.91	8,285,929.91
2012-2013 Rate	0.00*	12.08*	8.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,103,634.39	8,310,152.40	8,310,152.40
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,003,866.41	701,376.86
2012-2013 Actual Indirect Costs	234,181.82	1,027,663.81	1,027,663.81
2010-2011 Fixed Carry Forward	263,994.02	0.00	301,773.99
Total Indirect Costs	-29,812.20	1,027,663.81	725,889.82
Over/(Under) Recovery	0.00	-23,797.40	-24,512.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	234,181.82	1,027,663.81	1,027,663.81
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-23,797.40	-24,512.96
Total Projected Indirect 2014-2015 (Numerator)	234,181.82	1,051,461.21	1,052,176.77
Direct Costs	9,103,634.39	8,310,152.40	8,310,152.40
Rate for 2014-2015 **	2.57*	12.65*	12.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46080
Form R0418

*** Final ***

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	260,775.10	896,709.55	896,709.55
2010-2011 Fixed Carry Forward	1,539.39	112,115.60	112,318.74
Total Indirect Costs	259,235.71	784,593.95	784,390.81
2010-2011 Direct Costs	7,693,153.66	7,057,219.21	7,057,219.21
2012-2013 Rate	3.37*	11.12*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,352,239.82	6,700,553.89	6,700,553.89
Indirect costs based on rate ** multiplied by actual direct costs	247,770.48	745,101.59	744,431.54
2012-2013 Actual Indirect Costs	255,581.05	907,266.98	907,266.98
2010-2011 Fixed Carry Forward	1,539.39	112,115.60	112,318.74
Total Indirect Costs	254,041.66	795,151.38	794,948.24
Over/(Under) Recovery	-6,271.18	-50,049.79	-50,516.70

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	255,581.05	907,266.98	907,266.98
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,271.18	-50,049.79	-50,516.70
Total Projected Indirect 2014-2015 (Numerator)	261,852.23	957,316.77	957,783.68
Direct Costs	7,352,239.82	6,700,553.89	6,700,553.89
Rate for 2014-2015 **	3.56*	14.29*	14.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46090
Form R0418

*** Final ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	153,086.01	985,614.31	985,614.31
2010-2011 Fixed Carry Forward	32,761.31	249,804.59	250,384.14
Total Indirect Costs	120,324.70	735,809.72	735,230.17
2010-2011 Direct Costs	12,954,227.87	12,121,699.57	12,121,699.57
2012-2013 Rate	0.93*	6.07*	6.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,251,343.74	13,295,155.61	13,295,155.61
Indirect costs based on rate ** multiplied by actual direct costs	132,537.50	807,015.95	807,015.95
2012-2013 Actual Indirect Costs	160,914.49	1,117,102.62	1,117,102.62
2010-2011 Fixed Carry Forward	32,761.31	249,804.59	250,384.14
Total Indirect Costs	128,153.18	867,298.03	866,718.48
Over/(Under) Recovery	4,384.32	-60,282.08	-59,702.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	160,914.49	1,117,102.62	1,117,102.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,384.32	-60,282.08	-59,702.53
Total Projected Indirect 2014-2015 (Numerator)	156,530.17	1,177,384.70	1,176,805.15
Direct Costs	14,251,343.74	13,295,155.61	13,295,155.61
Rate for 2014-2015 **	1.10*	8.86*	8.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46100
Form R0418

*** Final ***

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	252,507.63	852,305.99	852,305.99
2010-2011 Fixed Carry Forward	-8,079.66	-90,544.22	-89,643.80
Total Indirect Costs	260,587.29	942,850.21	941,949.79
2010-2011 Direct Costs	6,263,783.25	5,663,984.89	5,663,984.89
2012-2013 Rate	4.16*	16.65*	16.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,726,507.20	5,140,219.20	5,140,219.20
Indirect costs based on rate ** multiplied by actual direct costs	238,222.70	771,032.88	854,818.45
2012-2013 Actual Indirect Costs	196,796.76	783,084.76	783,084.76
2010-2011 Fixed Carry Forward	-8,079.66	-90,544.22	-89,643.80
Total Indirect Costs	204,876.42	873,628.98	872,728.56
Over/(Under) Recovery	33,346.28	0.00	-17,910.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	196,796.76	783,084.76	783,084.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	33,346.28	0.00	-17,910.11
Total Projected Indirect 2014-2015 (Numerator)	163,450.48	783,084.76	800,994.87
Direct Costs	5,726,507.20	5,140,219.20	5,140,219.20
Rate for 2014-2015 **	2.85*	15.23*	15.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46110
Form R0418

*** Final ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	351,515.15	1,515,348.41	1,515,348.41
2010-2011 Fixed Carry Forward	-28,564.44	17,604.77	17,604.77
Total Indirect Costs	380,079.59	1,497,743.64	1,497,743.64
2010-2011 Direct Costs	13,171,250.98	12,007,417.72	12,007,417.72
2012-2013 Rate	2.89*	12.47*	12.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,254,645.57	11,160,537.03	11,160,537.03
Indirect costs based on rate ** multiplied by actual direct costs	354,159.26	1,391,718.97	1,391,718.97
2012-2013 Actual Indirect Costs	341,675.26	1,441,942.28	1,441,942.28
2010-2011 Fixed Carry Forward	-28,564.44	17,604.77	17,604.77
Total Indirect Costs	370,239.70	1,424,337.51	1,424,337.51
Over/(Under) Recovery	-16,080.44	-32,618.54	-32,618.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	341,675.26	1,441,942.28	1,441,942.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,080.44	-32,618.54	-32,618.54
Total Projected Indirect 2014-2015 (Numerator)	357,755.70	1,474,560.82	1,474,560.82
Direct Costs	12,254,645.57	11,160,537.03	11,160,537.03
Rate for 2014-2015 **	2.92*	13.21*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46130
Form R0418

*** Final ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	137,689.94	1,008,700.36	1,008,700.36
2010-2011 Fixed Carry Forward	-20,695.37	0.00	11,653.81
Total Indirect Costs	158,385.31	1,008,700.36	997,046.55
2010-2011 Direct Costs	7,350,160.33	6,479,149.91	6,479,149.91
2012-2013 Rate	2.15*	15.57*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,686,287.60	6,799,390.51	6,799,390.51
Indirect costs based on rate ** multiplied by actual direct costs	165,255.18	1,019,908.58	1,046,426.20
2012-2013 Actual Indirect Costs	147,704.73	1,034,601.82	1,034,601.82
2010-2011 Fixed Carry Forward	-20,695.37	0.00	11,653.81
Total Indirect Costs	168,400.10	1,034,601.82	1,022,948.01
Over/(Under) Recovery	-3,144.92	0.00	23,478.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	147,704.73	1,034,601.82	1,034,601.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,144.92	0.00	23,478.19
Total Projected Indirect 2014-2015 (Numerator)	150,849.65	1,034,601.82	1,011,123.63
Direct Costs	7,686,287.60	6,799,390.51	6,799,390.51
Rate for 2014-2015 **	1.96*	15.22*	14.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 46140
Form R0418

*** Final ***

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,085,432.81	3,127,484.14	3,127,484.14
2010-2011 Fixed Carry Forward	32,501.99	0.00	490,827.56
Total Indirect Costs	1,052,930.82	3,127,484.14	2,636,656.58
2010-2011 Direct Costs	23,142,812.43	21,100,761.10	21,100,761.10
2012-2013 Rate	4.55*	14.82*	12.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,568,902.00	19,585,760.69	19,585,760.69
Indirect costs based on rate ** multiplied by actual direct costs	981,385.04	2,902,609.73	2,448,220.09
2012-2013 Actual Indirect Costs	851,064.50	2,834,205.81	2,834,205.81
2010-2011 Fixed Carry Forward	32,501.99	0.00	490,827.56
Total Indirect Costs	818,562.51	2,834,205.81	2,343,378.25
Over/(Under) Recovery	162,822.53	68,403.92	104,841.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	851,064.50	2,834,205.81	2,834,205.81
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	162,822.53	68,403.92	104,841.84
Total Projected Indirect 2014-2015 (Numerator)	688,241.97	2,765,801.89	2,729,363.97
Direct Costs	21,568,902.00	19,585,760.69	19,585,760.69
Rate for 2014-2015 **	3.19*	14.12*	13.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47000
Form R0418

*** Final ***

Livingston ESA
1425 WEST GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,789,948.20	3,558,767.23	3,558,767.23
2010-2011 Fixed Carry Forward	-454,786.81	-29,721.88	-29,721.88
Total Indirect Costs	3,244,735.01	3,588,489.11	3,588,489.11
2010-2011 Direct Costs	35,068,148.75	34,299,329.72	34,299,329.72
2012-2013 Rate	9.25*	10.46*	10.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,619,919.45	34,894,891.19	34,894,891.19
Indirect costs based on rate ** multiplied by actual direct costs	3,294,842.55	3,650,005.62	3,650,005.62
2012-2013 Actual Indirect Costs	2,714,630.64	3,439,658.90	3,439,658.90
2010-2011 Fixed Carry Forward	-454,786.81	-29,721.88	-29,721.88
Total Indirect Costs	3,169,417.45	3,469,380.78	3,469,380.78
Over/(Under) Recovery	125,425.10	180,624.84	180,624.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,714,630.64	3,439,658.90	3,439,658.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	125,425.10	180,624.84	180,624.84
Total Projected Indirect 2014-2015 (Numerator)	2,589,205.54	3,259,034.06	3,259,034.06
Direct Costs	35,619,919.45	34,894,891.19	34,894,891.19
Rate for 2014-2015 **	7.27*	9.34*	9.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47010
Form R0418

*** Final ***

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,622,280.79	6,996,346.94	6,996,346.94
2010-2011 Fixed Carry Forward	-406,463.50	0.00	384,074.11
Total Indirect Costs	2,028,744.29	6,996,346.94	6,612,272.83
2010-2011 Direct Costs	50,755,798.89	47,650,267.58	47,650,267.58
2012-2013 Rate	4.00*	14.68*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	49,503,976.47	46,851,307.81	46,851,307.81
Indirect costs based on rate ** multiplied by actual direct costs	1,980,159.06	6,877,771.99	6,502,961.52
2012-2013 Actual Indirect Costs	1,465,570.47	5,864,427.82	5,864,427.82
2010-2011 Fixed Carry Forward	-406,463.50	0.00	384,074.11
Total Indirect Costs	1,872,033.97	5,864,427.82	5,480,353.71
Over/(Under) Recovery	108,125.09	1,013,344.17	1,022,607.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,465,570.47	5,864,427.82	5,864,427.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	108,125.09	1,013,344.17	1,022,607.81
Total Projected Indirect 2014-2015 (Numerator)	1,357,445.38	4,851,083.65	4,841,820.01
Direct Costs	49,503,976.47	46,851,307.81	46,851,307.81
Rate for 2014-2015 **	2.74*	10.35*	10.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47030
Form R0418

*** Final ***

Fowlerville Community Schools
7677 Sharpe Road, Suite A
Fowlerville, MI 48836

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	699,070.49	3,053,339.98	3,053,339.98
2010-2011 Fixed Carry Forward	-8,792.39	0.00	41,717.86
Total Indirect Costs	707,862.88	3,053,339.98	3,011,622.12
2010-2011 Direct Costs	23,030,070.79	20,675,801.30	20,675,801.30
2012-2013 Rate	3.07*	14.77*	14.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,822,429.49	21,698,542.95	21,698,542.95
Indirect costs based on rate ** multiplied by actual direct costs	731,348.59	3,204,874.79	3,161,477.71
2012-2013 Actual Indirect Costs	763,342.18	2,887,228.72	2,887,228.72
2010-2011 Fixed Carry Forward	-8,792.39	0.00	41,717.86
Total Indirect Costs	772,134.57	2,887,228.72	2,845,510.86
Over/(Under) Recovery	-40,785.98	317,646.07	315,966.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	763,342.18	2,887,228.72	2,887,228.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-40,785.98	317,646.07	315,966.85
Total Projected Indirect 2014-2015 (Numerator)	804,128.16	2,569,582.65	2,571,261.87
Direct Costs	23,822,429.49	21,698,542.95	21,698,542.95
Rate for 2014-2015 **	3.38*	11.84*	11.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47060
Form R0418

*** Final ***

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,002,030.11	6,335,584.93	6,335,584.93
2010-2011 Fixed Carry Forward	101,450.03	0.00	-43,310.07
Total Indirect Costs	900,580.08	6,335,584.93	6,378,895.00
2010-2011 Direct Costs	45,628,607.61	40,295,052.79	40,295,052.79
2012-2013 Rate	1.97*	15.72*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	45,690,524.99	40,744,852.02	40,744,852.02
Indirect costs based on rate ** multiplied by actual direct costs	900,103.34	6,111,727.80	6,449,910.07
2012-2013 Actual Indirect Costs	1,061,455.70	6,007,128.67	6,007,128.67
2010-2011 Fixed Carry Forward	101,450.03	0.00	-43,310.07
Total Indirect Costs	960,005.67	6,007,128.67	6,050,438.74
Over/(Under) Recovery	-59,902.33	0.00	399,471.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,061,455.70	6,007,128.67	6,007,128.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-59,902.33	0.00	399,471.33
Total Projected Indirect 2014-2015 (Numerator)	1,121,358.03	6,007,128.67	5,607,657.34
Direct Costs	45,690,524.99	40,744,852.02	40,744,852.02
Rate for 2014-2015 **	2.45*	14.74*	13.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47070
Form R0418

*** Final ***

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,071,834.63	7,649,626.19	7,649,626.19
2010-2011 Fixed Carry Forward	364,841.57	245,300.67	261,391.80
Total Indirect Costs	1,706,993.06	7,404,325.52	7,388,234.39
2010-2011 Direct Costs	59,139,032.10	53,561,240.54	53,561,240.54
2012-2013 Rate	2.89*	13.82*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	59,291,754.28	53,804,195.14	53,804,195.14
Indirect costs based on rate ** multiplied by actual direct costs	1,713,531.70	7,435,739.77	7,419,598.51
2012-2013 Actual Indirect Costs	2,187,576.92	7,675,136.06	7,675,136.06
2010-2011 Fixed Carry Forward	364,841.57	245,300.67	261,391.80
Total Indirect Costs	1,822,735.35	7,429,835.39	7,413,744.26
Over/(Under) Recovery	-109,203.65	5,904.38	5,854.25

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,187,576.92	7,675,136.06	7,675,136.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-109,203.65	5,904.38	5,854.25
Total Projected Indirect 2014-2015 (Numerator)	2,296,780.57	7,669,231.68	7,669,281.81
Direct Costs	59,291,754.28	53,804,195.14	53,804,195.14
Rate for 2014-2015 **	3.87*	14.25*	14.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47080
Form R0418

*** Final ***

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,110,639.64	4,597,496.84	4,597,496.84
2010-2011 Fixed Carry Forward	203,334.07	0.00	187,135.20
Total Indirect Costs	907,305.57	4,597,496.84	4,410,361.64
2010-2011 Direct Costs	34,995,170.32	31,508,313.12	31,508,313.12
2012-2013 Rate	2.59*	14.59*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,652,283.26	31,356,759.64	31,356,759.64
Indirect costs based on rate ** multiplied by actual direct costs	897,494.14	4,574,951.23	4,389,946.35
2012-2013 Actual Indirect Costs	1,113,503.75	4,409,027.37	4,409,027.37
2010-2011 Fixed Carry Forward	203,334.07	0.00	187,135.20
Total Indirect Costs	910,169.68	4,409,027.37	4,221,892.17
Over/(Under) Recovery	-12,675.54	165,923.86	168,054.18

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,113,503.75	4,409,027.37	4,409,027.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,675.54	165,923.86	168,054.18
Total Projected Indirect 2014-2015 (Numerator)	1,126,179.29	4,243,103.51	4,240,973.19
Direct Costs	34,652,283.26	31,356,759.64	31,356,759.64
Rate for 2014-2015 **	3.25*	13.53*	13.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47901
Form R0418

*** Final ***

Kensington Woods High School
3700 CLEARY DR
HOWELL, MI 48843

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	106,896.00	489,820.00	489,820.00
2010-2011 Fixed Carry Forward	8,786.18	0.00	0.00
Total Indirect Costs	98,109.82	489,820.00	489,820.00
2010-2011 Direct Costs	1,688,791.00	1,305,867.00	1,305,867.00
2012-2013 Rate	5.81*	37.51*	37.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,203,277.00	854,542.00	854,542.00
Indirect costs based on rate ** multiplied by actual direct costs	69,910.39	128,181.30	213,635.50
2012-2013 Actual Indirect Costs	53,276.00	402,011.00	402,011.00
2010-2011 Fixed Carry Forward	8,786.18	0.00	0.00
Total Indirect Costs	44,489.82	402,011.00	402,011.00
Over/(Under) Recovery	25,420.57	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	53,276.00	402,011.00	402,011.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	25,420.57	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	27,855.43	402,011.00	402,011.00
Direct Costs	1,203,277.00	854,542.00	854,542.00
Rate for 2014-2015 **	2.31*	47.04*	47.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47902
Form R0418

*** Final ***

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	314,069.00	1,095,803.00	1,095,803.00
2010-2011 Fixed Carry Forward	0.00	0.00	-174,708.18
Total Indirect Costs	314,069.00	1,095,803.00	1,270,511.18
2010-2011 Direct Costs	5,644,959.00	4,863,225.00	4,863,225.00
2012-2013 Rate	5.56*	22.53*	26.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,404,147.00	5,566,526.00	5,566,526.00
Indirect costs based on rate ** multiplied by actual direct costs	356,070.57	834,978.90	1,391,631.50
2012-2013 Actual Indirect Costs	313,983.00	1,151,604.00	1,151,604.00
2010-2011 Fixed Carry Forward	0.00	0.00	-174,708.18
Total Indirect Costs	313,983.00	1,151,604.00	1,326,312.18
Over/(Under) Recovery	42,087.57	0.00	65,319.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	313,983.00	1,151,604.00	1,151,604.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	42,087.57	0.00	65,319.32
Total Projected Indirect 2014-2015 (Numerator)	271,895.43	1,151,604.00	1,086,284.68
Direct Costs	6,404,147.00	5,566,526.00	5,566,526.00
Rate for 2014-2015 **	4.25*	20.69*	19.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 47903
Form R0418

*** Final ***

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,519,114.00	1,189,855.00	1,189,855.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	146,458.00	475,717.00	475,717.00
Total Indirect Costs	146,458.00	475,717.00	475,717.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	146,458.00	475,717.00	475,717.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	146,458.00	475,717.00	475,717.00
Direct Costs	1,519,114.00	1,189,855.00	1,189,855.00
Rate for 2014-2015 **	9.64*	39.98*	39.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 48040
Form R0418

*** Final ***

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	376,678.59	972,123.17	972,123.17
2010-2011 Fixed Carry Forward	38,017.43	196,366.72	199,922.13
Total Indirect Costs	338,661.16	775,756.45	772,201.04
2010-2011 Direct Costs	8,698,703.15	8,103,258.57	8,103,258.57
2012-2013 Rate	3.89*	9.57*	9.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,955,877.19	6,449,267.90	6,449,267.90
Indirect costs based on rate ** multiplied by actual direct costs	270,583.62	617,194.94	614,615.23
2012-2013 Actual Indirect Costs	299,887.12	806,496.41	806,496.41
2010-2011 Fixed Carry Forward	38,017.43	196,366.72	199,922.13
Total Indirect Costs	261,869.69	610,129.69	606,574.28
Over/(Under) Recovery	8,713.93	7,065.25	8,040.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	299,887.12	806,496.41	806,496.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,713.93	7,065.25	8,040.95
Total Projected Indirect 2014-2015 (Numerator)	291,173.19	799,431.16	798,455.46
Direct Costs	6,955,877.19	6,449,267.90	6,449,267.90
Rate for 2014-2015 **	4.19*	12.40*	12.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49010
Form R0418

*** Final ***

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	33,101.25	689,402.83	689,402.83
2010-2011 Fixed Carry Forward	95,816.57	0.00	130,677.62
Total Indirect Costs	-62,715.32	689,402.83	558,725.21
2010-2011 Direct Costs	6,305,996.43	5,649,694.85	5,649,694.85
2012-2013 Rate	0.00*	12.20*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,187,200.63	5,645,220.01	5,645,220.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	688,716.84	558,312.26
2012-2013 Actual Indirect Costs	114,237.49	656,218.11	656,218.11
2010-2011 Fixed Carry Forward	95,816.57	0.00	130,677.62
Total Indirect Costs	18,420.92	656,218.11	525,540.49
Over/(Under) Recovery	0.00	32,498.73	32,771.77

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	114,237.49	656,218.11	656,218.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	32,498.73	32,771.77
Total Projected Indirect 2014-2015 (Numerator)	114,237.49	623,719.38	623,446.34
Direct Costs	6,187,200.63	5,645,220.01	5,645,220.01
Rate for 2014-2015 **	1.85*	11.05*	11.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49020
Form R0418

*** Final ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,791.17	11,595.32	11,595.32
2010-2011 Fixed Carry Forward	-43.49	0.00	0.00
Total Indirect Costs	6,834.66	11,595.32	11,595.32
2010-2011 Direct Costs	87,496.52	82,692.37	82,692.37
2012-2013 Rate	7.81*	14.02*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	115,856.85	108,507.50	108,507.50
Indirect costs based on rate ** multiplied by actual direct costs	9,048.42	15,212.75	15,212.75
2012-2013 Actual Indirect Costs	6,182.15	13,531.50	13,531.50
2010-2011 Fixed Carry Forward	-43.49	0.00	0.00
Total Indirect Costs	6,225.64	13,531.50	13,531.50
Over/(Under) Recovery	2,822.78	1,681.25	1,681.25

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	6,182.15	13,531.50	13,531.50
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,822.78	1,681.25	1,681.25
Total Projected Indirect 2014-2015 (Numerator)	3,359.37	11,850.25	11,850.25
Direct Costs	115,856.85	108,507.50	108,507.50
Rate for 2014-2015 **	2.90*	10.92*	10.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49040
Form R0418

*** Final ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	157,553.26	479,790.87	479,790.87
2010-2011 Fixed Carry Forward	-7,941.76	0.00	-18,400.58
Total Indirect Costs	165,495.02	479,790.87	498,191.45
2010-2011 Direct Costs	2,583,361.93	2,261,124.32	2,261,124.32
2012-2013 Rate	6.41*	21.22*	22.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,737,310.32	2,423,525.08	2,423,525.08
Indirect costs based on rate ** multiplied by actual direct costs	175,461.59	363,528.76	533,902.58
2012-2013 Actual Indirect Costs	174,735.66	488,520.90	488,520.90
2010-2011 Fixed Carry Forward	-7,941.76	0.00	-18,400.58
Total Indirect Costs	182,677.42	488,520.90	506,921.48
Over/(Under) Recovery	-7,215.83	0.00	26,981.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	174,735.66	488,520.90	488,520.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,215.83	0.00	26,981.10
Total Projected Indirect 2014-2015 (Numerator)	181,951.49	488,520.90	461,539.80
Direct Costs	2,737,310.32	2,423,525.08	2,423,525.08
Rate for 2014-2015 **	6.65*	20.16*	19.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49055
Form R0418

*** Final ***

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	91,049.05	452,808.45	452,808.45
2010-2011 Fixed Carry Forward	30,313.09	0.00	-98,152.04
Total Indirect Costs	60,735.96	452,808.45	550,960.49
2010-2011 Direct Costs	2,502,627.31	2,140,867.91	2,140,867.91
2012-2013 Rate	2.43*	21.15*	25.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,590,936.58	2,184,202.33	2,184,202.33
Indirect costs based on rate ** multiplied by actual direct costs	62,959.76	327,630.35	546,050.58
2012-2013 Actual Indirect Costs	99,481.80	506,216.05	506,216.05
2010-2011 Fixed Carry Forward	30,313.09	0.00	-98,152.04
Total Indirect Costs	69,168.71	506,216.05	604,368.09
Over/(Under) Recovery	-6,208.95	0.00	-58,317.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	99,481.80	506,216.05	506,216.05
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,208.95	0.00	-58,317.51
Total Projected Indirect 2014-2015 (Numerator)	105,690.75	506,216.05	564,533.56
Direct Costs	2,590,936.58	2,184,202.33	2,184,202.33
Rate for 2014-2015 **	4.08*	23.18*	25.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49070
Form R0418

*** Final ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	40,130.93	141,492.67	141,492.67
2010-2011 Fixed Carry Forward	-9,343.56	-24,790.05	-28,565.93
Total Indirect Costs	49,474.49	166,282.72	170,058.60
2010-2011 Direct Costs	994,949.96	893,588.22	893,588.22
2012-2013 Rate	4.97*	18.61*	19.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,050,958.12	966,398.44	966,398.44
Indirect costs based on rate ** multiplied by actual direct costs	52,232.62	144,959.77	183,905.62
2012-2013 Actual Indirect Costs	60,216.00	144,775.68	144,775.68
2010-2011 Fixed Carry Forward	-9,343.56	-24,790.05	-28,565.93
Total Indirect Costs	69,559.56	169,565.73	173,341.61
Over/(Under) Recovery	-17,326.94	0.00	10,564.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	60,216.00	144,775.68	144,775.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,326.94	0.00	10,564.01
Total Projected Indirect 2014-2015 (Numerator)	77,542.94	144,775.68	134,211.67
Direct Costs	1,050,958.12	966,398.44	966,398.44
Rate for 2014-2015 **	7.38*	14.98*	13.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49110
Form R0418

*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	41,737.37	293,537.69	293,537.69
2010-2011 Fixed Carry Forward	-21,278.25	0.00	-90,697.05
Total Indirect Costs	63,015.62	293,537.69	384,234.74
2010-2011 Direct Costs	1,451,001.55	1,199,201.23	1,199,201.23
2012-2013 Rate	4.34*	24.48*	32.04**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,342,709.88	1,059,311.88	1,059,311.88
Indirect costs based on rate ** multiplied by actual direct costs	58,273.61	158,896.78	264,827.97
2012-2013 Actual Indirect Costs	60,188.61	343,586.61	343,586.61
2010-2011 Fixed Carry Forward	-21,278.25	0.00	-90,697.05
Total Indirect Costs	81,466.86	343,586.61	434,283.66
Over/(Under) Recovery	-23,193.25	0.00	-169,455.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	60,188.61	343,586.61	343,586.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,193.25	0.00	-169,455.69
Total Projected Indirect 2014-2015 (Numerator)	83,381.86	343,586.61	513,042.30
Direct Costs	1,342,709.88	1,059,311.88	1,059,311.88
Rate for 2014-2015 **	6.21*	32.43*	48.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 49901
Form R0418

*** Final ***

Three Lakes Academy
P.O. Box 159
CURTIS, MI 49820

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	53,930.92	131,499.98	131,499.98
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	53,930.92	131,499.98	131,499.98
2010-2011 Direct Costs	861,075.68	783,506.62	783,506.62
2012-2013 Rate	6.26*	16.78*	16.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	758,441.23	685,475.37	685,475.37
Indirect costs based on rate ** multiplied by actual direct costs	47,478.42	102,821.31	115,022.77
2012-2013 Actual Indirect Costs	60,292.44	133,258.30	133,258.30
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	60,292.44	133,258.30	133,258.30
Over/(Under) Recovery	-12,814.02	0.00	-18,235.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	60,292.44	133,258.30	133,258.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,814.02	0.00	-18,235.53
Total Projected Indirect 2014-2015 (Numerator)	73,106.46	133,258.30	151,493.83
Direct Costs	758,441.23	685,475.37	685,475.37
Rate for 2014-2015 **	9.64*	19.44*	22.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50000
Form R0418

*** Final ***

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,099,424.46	10,951,051.72	10,951,051.72
2010-2011 Fixed Carry Forward	-718,481.33	433,469.86	433,469.86
Total Indirect Costs	5,817,905.79	10,517,581.86	10,517,581.86
2010-2011 Direct Costs	99,596,891.88	93,745,264.62	93,745,264.62
2012-2013 Rate	5.84*	11.22*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	99,061,828.84	91,794,320.11	91,794,320.11
Indirect costs based on rate ** multiplied by actual direct costs	5,785,210.80	10,299,322.72	10,299,322.72
2012-2013 Actual Indirect Costs	3,676,999.89	10,944,508.62	10,944,508.62
2010-2011 Fixed Carry Forward	-718,481.33	433,469.86	433,469.86
Total Indirect Costs	4,395,481.22	10,511,038.76	10,511,038.76
Over/(Under) Recovery	1,389,729.58	-211,716.04	-211,716.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,676,999.89	10,944,508.62	10,944,508.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,389,729.58	-211,716.04	-211,716.04
Total Projected Indirect 2014-2015 (Numerator)	2,287,270.31	11,156,224.66	11,156,224.66
Direct Costs	99,061,828.84	91,794,320.11	91,794,320.11
Rate for 2014-2015 **	2.31*	12.15*	12.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50010
Form R0418

*** Final ***

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,066,398.04	4,791,829.29	4,791,829.29
2010-2011 Fixed Carry Forward	-107,807.29	0.00	96,952.96
Total Indirect Costs	1,174,205.33	4,791,829.29	4,694,876.33
2010-2011 Direct Costs	30,525,673.44	26,800,242.19	26,800,242.19
2012-2013 Rate	3.85*	17.88*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,608,315.05	26,169,892.96	26,169,892.96
Indirect costs based on rate ** multiplied by actual direct costs	1,139,920.13	3,925,483.94	4,584,965.25
2012-2013 Actual Indirect Costs	1,093,287.80	4,531,709.89	4,531,709.89
2010-2011 Fixed Carry Forward	-107,807.29	0.00	96,952.96
Total Indirect Costs	1,201,095.09	4,531,709.89	4,434,756.93
Over/(Under) Recovery	-61,174.96	0.00	150,208.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,093,287.80	4,531,709.89	4,531,709.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-61,174.96	0.00	150,208.32
Total Projected Indirect 2014-2015 (Numerator)	1,154,462.76	4,531,709.89	4,381,501.57
Direct Costs	29,608,315.05	26,169,892.96	26,169,892.96
Rate for 2014-2015 **	3.90*	17.32*	16.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50020
Form R0418

*** Final ***

East Detroit Public Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,021,067.80	6,510,748.36	6,510,748.36
2010-2011 Fixed Carry Forward	289,215.77	0.00	698,765.78
Total Indirect Costs	731,852.03	6,510,748.36	5,811,982.58
2010-2011 Direct Costs	40,229,598.10	34,739,917.54	34,739,917.54
2012-2013 Rate	1.82*	18.74*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,197,726.79	27,261,401.50	27,261,401.50
Indirect costs based on rate ** multiplied by actual direct costs	567,798.63	4,089,210.23	4,560,832.47
2012-2013 Actual Indirect Costs	1,225,032.10	5,161,357.39	5,161,357.39
2010-2011 Fixed Carry Forward	289,215.77	0.00	698,765.78
Total Indirect Costs	935,816.33	5,161,357.39	4,462,591.61
Over/(Under) Recovery	-368,017.70	0.00	98,240.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,225,032.10	5,161,357.39	5,161,357.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-368,017.70	0.00	98,240.86
Total Projected Indirect 2014-2015 (Numerator)	1,593,049.80	5,161,357.39	5,063,116.53
Direct Costs	31,197,726.79	27,261,401.50	27,261,401.50
Rate for 2014-2015 **	5.11*	18.93*	18.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50030
Form R0418

*** Final ***

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,362,186.14	8,090,784.81	8,090,784.81
2010-2011 Fixed Carry Forward	-351,108.39	0.00	155,680.92
Total Indirect Costs	2,713,294.53	8,090,784.81	7,935,103.89
2010-2011 Direct Costs	50,823,084.01	45,094,485.34	45,094,485.34
2012-2013 Rate	5.34*	17.94*	17.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	48,850,546.54	43,884,601.52	43,884,601.52
Indirect costs based on rate ** multiplied by actual direct costs	2,608,619.19	6,582,690.23	7,723,689.87
2012-2013 Actual Indirect Costs	2,159,656.77	7,125,601.79	7,125,601.79
2010-2011 Fixed Carry Forward	-351,108.39	0.00	155,680.92
Total Indirect Costs	2,510,765.16	7,125,601.79	6,969,920.87
Over/(Under) Recovery	97,854.03	0.00	753,769.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,159,656.77	7,125,601.79	7,125,601.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	97,854.03	0.00	753,769.00
Total Projected Indirect 2014-2015 (Numerator)	2,061,802.74	7,125,601.79	6,371,832.79
Direct Costs	48,850,546.54	43,884,601.52	43,884,601.52
Rate for 2014-2015 **	4.22*	16.24*	14.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50040
Form R0418

*** Final ***

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,090,322.80	7,056,980.13	7,056,980.13
2010-2011 Fixed Carry Forward	-149,640.44	0.00	614,095.57
Total Indirect Costs	1,239,963.24	7,056,980.13	6,442,884.56
2010-2011 Direct Costs	56,179,754.65	50,213,097.32	50,213,097.32
2012-2013 Rate	2.21*	14.05*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	51,809,652.32	46,911,615.79	46,911,615.79
Indirect costs based on rate ** multiplied by actual direct costs	1,144,993.32	6,591,082.02	6,018,760.31
2012-2013 Actual Indirect Costs	953,487.80	5,851,524.33	5,851,524.33
2010-2011 Fixed Carry Forward	-149,640.44	0.00	614,095.57
Total Indirect Costs	1,103,128.24	5,851,524.33	5,237,428.76
Over/(Under) Recovery	41,865.08	739,557.69	781,331.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	953,487.80	5,851,524.33	5,851,524.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	41,865.08	739,557.69	781,331.55
Total Projected Indirect 2014-2015 (Numerator)	911,622.72	5,111,966.64	5,070,192.78
Direct Costs	51,809,652.32	46,911,615.79	46,911,615.79
Rate for 2014-2015 **	1.76*	10.90*	10.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50050
Form R0418

*** Final ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	768,239.53	2,496,956.45	2,496,956.45
2010-2011 Fixed Carry Forward	44,538.15	0.00	133,433.77
Total Indirect Costs	723,701.38	2,496,956.45	2,363,522.68
2010-2011 Direct Costs	15,476,413.38	13,811,537.92	13,811,537.92
2012-2013 Rate	4.68*	18.08*	17.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,013,491.77	14,308,151.85	14,308,151.85
Indirect costs based on rate ** multiplied by actual direct costs	749,431.41	2,146,222.78	2,448,124.78
2012-2013 Actual Indirect Costs	612,999.69	2,401,491.99	2,401,491.99
2010-2011 Fixed Carry Forward	44,538.15	0.00	133,433.77
Total Indirect Costs	568,461.54	2,401,491.99	2,268,058.22
Over/(Under) Recovery	180,969.87	0.00	180,066.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	612,999.69	2,401,491.99	2,401,491.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	180,969.87	0.00	180,066.56
Total Projected Indirect 2014-2015 (Numerator)	432,029.82	2,401,491.99	2,221,425.43
Direct Costs	16,013,491.77	14,308,151.85	14,308,151.85
Rate for 2014-2015 **	2.70*	16.78*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50070
Form R0418

*** Final ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	861,980.65	4,049,858.54	4,049,858.54
2010-2011 Fixed Carry Forward	321,796.48	0.00	837,881.13
Total Indirect Costs	540,184.17	4,049,858.54	3,211,977.41
2010-2011 Direct Costs	31,678,253.27	28,490,375.38	28,490,375.38
2012-2013 Rate	1.71*	14.21*	11.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	28,130,332.59	26,011,681.74	26,011,681.74
Indirect costs based on rate ** multiplied by actual direct costs	481,028.69	3,696,259.98	2,931,516.53
2012-2013 Actual Indirect Costs	774,611.63	2,893,262.48	2,893,262.48
2010-2011 Fixed Carry Forward	321,796.48	0.00	837,881.13
Total Indirect Costs	452,815.15	2,893,262.48	2,055,381.35
Over/(Under) Recovery	28,213.54	802,997.50	876,135.18

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	774,611.63	2,893,262.48	2,893,262.48
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,213.54	802,997.50	876,135.18
Total Projected Indirect 2014-2015 (Numerator)	746,398.09	2,090,264.98	2,017,127.30
Direct Costs	28,130,332.59	26,011,681.74	26,011,681.74
Rate for 2014-2015 **	2.65*	8.04*	7.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50080
Form R0418

*** Final ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,972,435.29	13,994,107.52	13,994,107.52
2010-2011 Fixed Carry Forward	1,372,009.85	0.00	3,669,037.68
Total Indirect Costs	2,600,425.44	13,994,107.52	10,325,069.84
2010-2011 Direct Costs	131,031,509.55	121,009,837.32	121,009,837.32
2012-2013 Rate	1.98*	11.56*	8.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	135,323,194.69	125,773,320.09	125,773,320.09
Indirect costs based on rate ** multiplied by actual direct costs	2,679,399.25	14,539,395.80	10,728,464.20
2012-2013 Actual Indirect Costs	4,306,761.43	13,856,636.03	13,856,636.03
2010-2011 Fixed Carry Forward	1,372,009.85	0.00	3,669,037.68
Total Indirect Costs	2,934,751.58	13,856,636.03	10,187,598.35
Over/(Under) Recovery	-255,352.33	682,759.77	540,865.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,306,761.43	13,856,636.03	13,856,636.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-255,352.33	682,759.77	540,865.85
Total Projected Indirect 2014-2015 (Numerator)	4,562,113.76	13,173,876.26	13,315,770.18
Direct Costs	135,323,194.69	125,773,320.09	125,773,320.09
Rate for 2014-2015 **	3.37*	10.47*	10.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50090
Form R0418

*** Final ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,315,562.81	5,212,428.71	5,212,428.71
2010-2011 Fixed Carry Forward	-415,458.79	0.00	973,670.31
Total Indirect Costs	1,731,021.60	5,212,428.71	4,238,758.40
2010-2011 Direct Costs	32,591,162.71	28,694,296.81	28,694,296.81
2012-2013 Rate	5.31*	18.17*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,631,973.96	26,779,968.43	26,779,968.43
Indirect costs based on rate ** multiplied by actual direct costs	1,573,457.82	4,016,995.26	3,955,401.34
2012-2013 Actual Indirect Costs	1,098,491.45	3,950,496.98	3,950,496.98
2010-2011 Fixed Carry Forward	-415,458.79	0.00	973,670.31
Total Indirect Costs	1,513,950.24	3,950,496.98	2,976,826.67
Over/(Under) Recovery	59,507.58	0.00	978,574.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,098,491.45	3,950,496.98	3,950,496.98
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	59,507.58	0.00	978,574.67
Total Projected Indirect 2014-2015 (Numerator)	1,038,983.87	3,950,496.98	2,971,922.31
Direct Costs	29,631,973.96	26,779,968.43	26,779,968.43
Rate for 2014-2015 **	3.51*	14.75*	11.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50100
Form R0418

*** Final ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,316,957.38	5,555,518.36	5,555,518.36
2010-2011 Fixed Carry Forward	-94,850.92	720,517.67	722,831.83
Total Indirect Costs	1,411,808.30	4,835,000.69	4,832,686.53
2010-2011 Direct Costs	46,359,608.17	42,121,047.19	42,121,047.19
2012-2013 Rate	3.05*	11.48*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	49,273,244.76	44,925,372.67	44,925,372.67
Indirect costs based on rate ** multiplied by actual direct costs	1,502,833.97	5,157,432.78	5,152,940.25
2012-2013 Actual Indirect Costs	1,489,505.24	5,837,377.33	5,837,377.33
2010-2011 Fixed Carry Forward	-94,850.92	720,517.67	722,831.83
Total Indirect Costs	1,584,356.16	5,116,859.66	5,114,545.50
Over/(Under) Recovery	-81,522.19	40,573.12	38,394.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,489,505.24	5,837,377.33	5,837,377.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-81,522.19	40,573.12	38,394.75
Total Projected Indirect 2014-2015 (Numerator)	1,571,027.43	5,796,804.21	5,798,982.58
Direct Costs	49,273,244.76	44,925,372.67	44,925,372.67
Rate for 2014-2015 **	3.19*	12.90*	12.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50120
Form R0418

*** Final ***

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,170,468.52	5,230,983.02	5,230,983.02
2010-2011 Fixed Carry Forward	212,983.81	0.00	695,227.90
Total Indirect Costs	957,484.71	5,230,983.02	4,535,755.12
2010-2011 Direct Costs	38,062,713.75	34,002,199.25	34,002,199.25
2012-2013 Rate	2.52*	15.38*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	39,846,325.07	36,247,788.15	36,247,788.15
Indirect costs based on rate ** multiplied by actual direct costs	1,004,127.39	5,437,168.22	4,835,454.94
2012-2013 Actual Indirect Costs	1,412,389.88	5,010,926.80	5,010,926.80
2010-2011 Fixed Carry Forward	212,983.81	0.00	695,227.90
Total Indirect Costs	1,199,406.07	5,010,926.80	4,315,698.90
Over/(Under) Recovery	-195,278.68	0.00	519,756.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,412,389.88	5,010,926.80	5,010,926.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-195,278.68	0.00	519,756.04
Total Projected Indirect 2014-2015 (Numerator)	1,607,668.56	5,010,926.80	4,491,170.76
Direct Costs	39,846,325.07	36,247,788.15	36,247,788.15
Rate for 2014-2015 **	4.03*	13.82*	12.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50130
Form R0418

*** Final ***

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	746,561.76	3,517,046.41	3,517,046.41
2010-2011 Fixed Carry Forward	166,062.42	0.00	971,584.83
Total Indirect Costs	580,499.34	3,517,046.41	2,545,461.58
2010-2011 Direct Costs	31,992,510.79	29,222,026.14	29,222,026.14
2012-2013 Rate	1.81*	12.04*	8.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,412,456.95	31,936,601.61	31,936,601.61
Indirect costs based on rate ** multiplied by actual direct costs	604,765.47	3,845,166.83	2,781,678.00
2012-2013 Actual Indirect Costs	763,760.19	3,636,698.53	3,636,698.53
2010-2011 Fixed Carry Forward	166,062.42	0.00	971,584.83
Total Indirect Costs	597,697.77	3,636,698.53	2,665,113.70
Over/(Under) Recovery	7,067.70	208,468.30	116,564.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	763,760.19	3,636,698.53	3,636,698.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	7,067.70	208,468.30	116,564.30
Total Projected Indirect 2014-2015 (Numerator)	756,692.49	3,428,230.23	3,520,134.23
Direct Costs	33,412,456.95	31,936,601.61	31,936,601.61
Rate for 2014-2015 **	2.26*	10.73*	11.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50140
Form R0418

*** Final ***

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,397,823.51	14,024,494.44	14,024,494.44
2010-2011 Fixed Carry Forward	1,598,489.17	0.00	3,488,873.66
Total Indirect Costs	2,799,334.34	14,024,494.44	10,535,620.78
2010-2011 Direct Costs	108,114,896.66	98,488,225.73	98,488,225.73
2012-2013 Rate	2.59*	14.24*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	107,262,592.29	97,598,051.85	97,598,051.85
Indirect costs based on rate ** multiplied by actual direct costs	2,778,101.14	13,897,962.58	10,442,991.55
2012-2013 Actual Indirect Costs	4,092,240.42	13,756,780.86	13,756,780.86
2010-2011 Fixed Carry Forward	1,598,489.17	0.00	3,488,873.66
Total Indirect Costs	2,493,751.25	13,756,780.86	10,267,907.20
Over/(Under) Recovery	284,349.89	141,181.72	175,084.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,092,240.42	13,756,780.86	13,756,780.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	284,349.89	141,181.72	175,084.35
Total Projected Indirect 2014-2015 (Numerator)	3,807,890.53	13,615,599.14	13,581,696.51
Direct Costs	107,262,592.29	97,598,051.85	97,598,051.85
Rate for 2014-2015 **	3.55*	13.95*	13.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50160
Form R0418

*** Final ***

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	691,400.60	2,916,796.92	2,916,796.92
2010-2011 Fixed Carry Forward	69,918.47	0.00	279,271.43
Total Indirect Costs	621,482.13	2,916,796.92	2,637,525.49
2010-2011 Direct Costs	22,718,963.32	20,493,567.00	20,493,567.00
2012-2013 Rate	2.74*	14.23*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,261,980.85	15,489,536.67	15,489,536.67
Indirect costs based on rate ** multiplied by actual direct costs	472,978.28	2,204,161.07	1,993,503.37
2012-2013 Actual Indirect Costs	668,946.12	2,441,390.30	2,441,390.30
2010-2011 Fixed Carry Forward	69,918.47	0.00	279,271.43
Total Indirect Costs	599,027.65	2,441,390.30	2,162,118.87
Over/(Under) Recovery	-126,049.37	-237,229.23	-168,615.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	668,946.12	2,441,390.30	2,441,390.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-126,049.37	-237,229.23	-168,615.50
Total Projected Indirect 2014-2015 (Numerator)	794,995.49	2,678,619.53	2,610,005.80
Direct Costs	17,261,980.85	15,489,536.67	15,489,536.67
Rate for 2014-2015 **	4.61*	17.29*	16.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50170
Form R0418

*** Final ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	368,005.89	1,648,898.15	1,648,898.15
2010-2011 Fixed Carry Forward	-69,834.79	0.00	46,059.56
Total Indirect Costs	437,840.68	1,648,898.15	1,602,838.59
2010-2011 Direct Costs	12,435,500.16	11,154,607.90	11,154,607.90
2012-2013 Rate	3.52*	14.78*	14.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,831,793.37	10,466,274.24	10,466,274.24
Indirect costs based on rate ** multiplied by actual direct costs	416,479.13	1,546,915.33	1,504,003.61
2012-2013 Actual Indirect Costs	284,678.60	1,650,197.73	1,650,197.73
2010-2011 Fixed Carry Forward	-69,834.79	0.00	46,059.56
Total Indirect Costs	354,513.39	1,650,197.73	1,604,138.17
Over/(Under) Recovery	61,965.74	-103,282.40	-100,134.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	284,678.60	1,650,197.73	1,650,197.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	61,965.74	-103,282.40	-100,134.56
Total Projected Indirect 2014-2015 (Numerator)	222,712.86	1,753,480.13	1,750,332.29
Direct Costs	11,831,793.37	10,466,274.24	10,466,274.24
Rate for 2014-2015 **	1.88*	16.75*	16.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50180
Form R0418

*** Final ***

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	494,322.32	1,542,257.56	1,542,257.56
2010-2011 Fixed Carry Forward	-54,014.97	212,614.76	213,958.43
Total Indirect Costs	548,337.29	1,329,642.80	1,328,299.13
2010-2011 Direct Costs	13,597,841.33	12,549,906.09	12,549,906.09
2012-2013 Rate	4.03*	10.59*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,574,787.01	11,753,696.38	11,753,696.38
Indirect costs based on rate ** multiplied by actual direct costs	506,763.92	1,244,716.45	1,243,541.08
2012-2013 Actual Indirect Costs	400,361.08	1,221,451.71	1,221,451.71
2010-2011 Fixed Carry Forward	-54,014.97	212,614.76	213,958.43
Total Indirect Costs	454,376.05	1,008,836.95	1,007,493.28
Over/(Under) Recovery	52,387.87	235,879.50	236,047.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	400,361.08	1,221,451.71	1,221,451.71
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	52,387.87	235,879.50	236,047.80
Total Projected Indirect 2014-2015 (Numerator)	347,973.21	985,572.21	985,403.91
Direct Costs	12,574,787.01	11,753,696.38	11,753,696.38
Rate for 2014-2015 **	2.77*	8.39*	8.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50190
Form R0418

*** Final ***

Romeo Community Schools
316 NORTH MAIN ST
ROMEO, MI 48065

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,209,369.72	6,120,485.50	6,120,485.50
2010-2011 Fixed Carry Forward	65,841.72	0.00	574,242.93
Total Indirect Costs	1,143,528.00	6,120,485.50	5,546,242.57
2010-2011 Direct Costs	47,668,517.03	42,757,401.25	42,757,401.25
2012-2013 Rate	2.40*	14.31*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	48,129,974.65	43,102,906.82	43,102,906.82
Indirect costs based on rate ** multiplied by actual direct costs	1,155,119.39	6,168,025.97	5,590,447.01
2012-2013 Actual Indirect Costs	1,111,170.32	6,138,238.15	6,138,238.15
2010-2011 Fixed Carry Forward	65,841.72	0.00	574,242.93
Total Indirect Costs	1,045,328.60	6,138,238.15	5,563,995.22
Over/(Under) Recovery	109,790.79	29,787.82	26,451.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,111,170.32	6,138,238.15	6,138,238.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	109,790.79	29,787.82	26,451.79
Total Projected Indirect 2014-2015 (Numerator)	1,001,379.53	6,108,450.33	6,111,786.36
Direct Costs	48,129,974.65	43,102,906.82	43,102,906.82
Rate for 2014-2015 **	2.08*	14.17*	14.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50200
Form R0418

*** Final ***

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	341,845.69	2,575,430.55	2,575,430.55
2010-2011 Fixed Carry Forward	-85,090.27	0.00	859,976.29
Total Indirect Costs	426,935.96	2,575,430.55	1,715,454.26
2010-2011 Direct Costs	23,620,107.83	21,386,522.97	21,386,522.97
2012-2013 Rate	1.81*	12.04*	8.02**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,337,886.66	20,548,300.25	20,548,300.25
Indirect costs based on rate ** multiplied by actual direct costs	404,315.75	2,474,015.35	1,647,973.68
2012-2013 Actual Indirect Costs	275,737.52	2,065,323.93	2,065,323.93
2010-2011 Fixed Carry Forward	-85,090.27	0.00	859,976.29
Total Indirect Costs	360,827.79	2,065,323.93	1,205,347.64
Over/(Under) Recovery	43,487.96	408,691.42	442,626.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	275,737.52	2,065,323.93	2,065,323.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	43,487.96	408,691.42	442,626.04
Total Projected Indirect 2014-2015 (Numerator)	232,249.56	1,656,632.51	1,622,697.89
Direct Costs	22,337,886.66	20,548,300.25	20,548,300.25
Rate for 2014-2015 **	1.04*	8.06*	7.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50210
Form R0418

*** Final ***

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,270,258.83	24,720,260.95	24,720,260.95
2010-2011 Fixed Carry Forward	1,221,688.88	7,125,383.21	7,106,689.76
Total Indirect Costs	3,048,569.95	17,594,877.74	17,613,571.19
2010-2011 Direct Costs	250,214,255.57	231,900,863.24	231,900,863.24
2012-2013 Rate	1.22*	7.59*	7.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	245,983,785.14	233,492,481.02	233,492,481.02
Indirect costs based on rate ** multiplied by actual direct costs	3,001,002.18	17,722,079.31	17,745,428.56
2012-2013 Actual Indirect Costs	4,390,600.39	22,130,019.51	22,130,019.51
2010-2011 Fixed Carry Forward	1,221,688.88	7,125,383.21	7,106,689.76
Total Indirect Costs	3,168,911.51	15,004,636.30	15,023,329.75
Over/(Under) Recovery	-167,909.33	2,717,443.01	2,722,098.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,390,600.39	22,130,019.51	22,130,019.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-167,909.33	2,717,443.01	2,722,098.81
Total Projected Indirect 2014-2015 (Numerator)	4,558,509.72	19,412,576.50	19,407,920.70
Direct Costs	245,983,785.14	233,492,481.02	233,492,481.02
Rate for 2014-2015 **	1.85*	8.31*	8.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50220
Form R0418

*** Final ***

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,226,412.74	4,845,078.17	4,845,078.17
2010-2011 Fixed Carry Forward	-40,141.40	0.00	570,485.81
Total Indirect Costs	1,266,554.14	4,845,078.17	4,274,592.36
2010-2011 Direct Costs	35,849,408.41	32,230,742.98	32,230,742.98
2012-2013 Rate	3.53*	15.03*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,610,367.37	26,250,197.96	26,250,197.96
Indirect costs based on rate ** multiplied by actual direct costs	1,045,245.97	3,937,529.69	3,480,776.25
2012-2013 Actual Indirect Costs	983,139.76	4,343,309.17	4,343,309.17
2010-2011 Fixed Carry Forward	-40,141.40	0.00	570,485.81
Total Indirect Costs	1,023,281.16	4,343,309.17	3,772,823.36
Over/(Under) Recovery	21,964.81	0.00	-292,047.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	983,139.76	4,343,309.17	4,343,309.17
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	21,964.81	0.00	-292,047.11
Total Projected Indirect 2014-2015 (Numerator)	961,174.95	4,343,309.17	4,635,356.28
Direct Costs	29,610,367.37	26,250,197.96	26,250,197.96
Rate for 2014-2015 **	3.25*	16.55*	17.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50230
Form R0418

*** Final ***

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,235,279.61	21,707,773.02	21,707,773.02
2010-2011 Fixed Carry Forward	-549,914.54	0.00	1,164,090.29
Total Indirect Costs	5,785,194.15	21,707,773.02	20,543,682.73
2010-2011 Direct Costs	158,035,576.50	141,765,515.09	141,765,515.09
2012-2013 Rate	3.66*	15.31*	14.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	168,371,308.86	152,456,170.37	152,456,170.37
Indirect costs based on rate ** multiplied by actual direct costs	6,162,389.90	22,868,425.56	22,090,899.09
2012-2013 Actual Indirect Costs	5,293,921.15	21,209,059.64	21,209,059.64
2010-2011 Fixed Carry Forward	-549,914.54	0.00	1,164,090.29
Total Indirect Costs	5,843,835.69	21,209,059.64	20,044,969.35
Over/(Under) Recovery	318,554.21	0.00	2,045,929.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,293,921.15	21,209,059.64	21,209,059.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	318,554.21	0.00	2,045,929.74
Total Projected Indirect 2014-2015 (Numerator)	4,975,366.94	21,209,059.64	19,163,129.90
Direct Costs	168,371,308.86	152,456,170.37	152,456,170.37
Rate for 2014-2015 **	2.95*	13.91*	12.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50240
Form R0418

*** Final ***

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,181,560.61	4,738,327.76	4,738,327.76
2010-2011 Fixed Carry Forward	175,914.54	0.00	943,191.94
Total Indirect Costs	1,005,646.07	4,738,327.76	3,795,135.82
2010-2011 Direct Costs	35,233,947.12	31,677,179.97	31,677,179.97
2012-2013 Rate	2.85*	14.96*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,274,544.66	31,917,363.34	31,917,363.34
Indirect costs based on rate ** multiplied by actual direct costs	1,005,324.52	4,774,837.56	3,823,700.13
2012-2013 Actual Indirect Costs	1,197,106.83	4,554,288.15	4,554,288.15
2010-2011 Fixed Carry Forward	175,914.54	0.00	943,191.94
Total Indirect Costs	1,021,192.29	4,554,288.15	3,611,096.21
Over/(Under) Recovery	-15,867.77	220,549.41	212,603.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,197,106.83	4,554,288.15	4,554,288.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,867.77	220,549.41	212,603.92
Total Projected Indirect 2014-2015 (Numerator)	1,212,974.60	4,333,738.74	4,341,684.23
Direct Costs	35,274,544.66	31,917,363.34	31,917,363.34
Rate for 2014-2015 **	3.44*	13.58*	13.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50901
Form R0418

*** Final ***

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,157.39	76,404.80	76,404.80
2010-2011 Fixed Carry Forward	0.00	88.91	88.91
Total Indirect Costs	2,157.39	76,315.89	76,315.89
2010-2011 Direct Costs	1,238,535.28	1,164,287.87	1,164,287.87
2012-2013 Rate	0.17*	6.55*	6.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,608,759.04	1,506,991.84	1,506,991.84
Indirect costs based on rate ** multiplied by actual direct costs	2,734.89	98,707.97	98,707.97
2012-2013 Actual Indirect Costs	0.00	101,767.20	101,767.20
2010-2011 Fixed Carry Forward	0.00	88.91	88.91
Total Indirect Costs	0.00	101,678.29	101,678.29
Over/(Under) Recovery	2,734.89	-2,970.32	-2,970.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	101,767.20	101,767.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,734.89	-2,970.32	-2,970.32
Total Projected Indirect 2014-2015 (Numerator)	-2,734.89	104,737.52	104,737.52
Direct Costs	1,608,759.04	1,506,991.84	1,506,991.84
Rate for 2014-2015 **	0.00*	6.95*	6.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50902
Form R0418

*** Final ***

Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	91,558.28	860,302.68	860,302.68
2010-2011 Fixed Carry Forward	0.00	0.00	624,738.88
Total Indirect Costs	91,558.28	860,302.68	235,563.80
2010-2011 Direct Costs	7,820,223.80	7,051,479.40	7,051,479.40
2012-2013 Rate	1.17*	12.20*	3.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,187,566.32	7,346,975.88	7,346,975.88
Indirect costs based on rate ** multiplied by actual direct costs	95,794.53	896,331.06	245,388.99
2012-2013 Actual Indirect Costs	114,420.15	955,010.59	955,010.59
2010-2011 Fixed Carry Forward	0.00	0.00	624,738.88
Total Indirect Costs	114,420.15	955,010.59	330,271.71
Over/(Under) Recovery	-18,625.62	-58,679.53	-84,882.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	114,420.15	955,010.59	955,010.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,625.62	-58,679.53	-84,882.72
Total Projected Indirect 2014-2015 (Numerator)	133,045.77	1,013,690.12	1,039,893.31
Direct Costs	8,187,566.32	7,346,975.88	7,346,975.88
Rate for 2014-2015 **	1.62*	13.80*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50903
Form R0418

*** Final ***

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	284,963.00	759,757.00	759,757.00
2010-2011 Fixed Carry Forward	1,916.88	0.00	0.00
Total Indirect Costs	283,046.12	759,757.00	759,757.00
2010-2011 Direct Costs	3,481,552.00	3,006,758.00	3,006,758.00
2012-2013 Rate	8.13*	25.27*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,844,897.00	3,351,300.00	3,351,300.00
Indirect costs based on rate ** multiplied by actual direct costs	312,590.13	502,695.00	837,825.00
2012-2013 Actual Indirect Costs	307,793.00	801,390.00	801,390.00
2010-2011 Fixed Carry Forward	1,916.88	0.00	0.00
Total Indirect Costs	305,876.12	801,390.00	801,390.00
Over/(Under) Recovery	6,714.01	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	307,793.00	801,390.00	801,390.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	6,714.01	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	301,078.99	801,390.00	801,390.00
Direct Costs	3,844,897.00	3,351,300.00	3,351,300.00
Rate for 2014-2015 **	7.83*	23.91*	23.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50904
Form R0418

*** Final ***

Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	41,598.75	517,211.19	517,211.19
2010-2011 Fixed Carry Forward	-18,303.98	0.00	0.00
Total Indirect Costs	59,902.73	517,211.19	517,211.19
2010-2011 Direct Costs	2,456,981.21	1,981,368.77	1,981,368.77
2012-2013 Rate	2.44*	26.10*	26.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,184,012.83	1,896,418.93	1,896,418.93
Indirect costs based on rate ** multiplied by actual direct costs	53,289.91	284,462.84	474,104.73
2012-2013 Actual Indirect Costs	41,224.18	328,818.08	328,818.08
2010-2011 Fixed Carry Forward	-18,303.98	0.00	0.00
Total Indirect Costs	59,528.16	328,818.08	328,818.08
Over/(Under) Recovery	-6,238.25	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	41,224.18	328,818.08	328,818.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,238.25	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	47,462.43	328,818.08	328,818.08
Direct Costs	2,184,012.83	1,896,418.93	1,896,418.93
Rate for 2014-2015 **	2.17*	17.34*	17.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50905
Form R0418

*** Final ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,417.44	231,955.94	231,955.94
2010-2011 Fixed Carry Forward	-1,512.60	-30,668.55	-30,668.55
Total Indirect Costs	9,930.04	262,624.49	262,624.49
2010-2011 Direct Costs	2,196,191.80	1,972,653.30	1,972,653.30
2012-2013 Rate	0.45*	13.31*	13.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,055,644.33	1,851,302.24	1,851,302.24
Indirect costs based on rate ** multiplied by actual direct costs	9,250.40	246,408.33	246,408.33
2012-2013 Actual Indirect Costs	8,300.20	212,642.29	212,642.29
2010-2011 Fixed Carry Forward	-1,512.60	-30,668.55	-30,668.55
Total Indirect Costs	9,812.80	243,310.84	243,310.84
Over/(Under) Recovery	-562.40	3,097.49	3,097.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	8,300.20	212,642.29	212,642.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-562.40	3,097.49	3,097.49
Total Projected Indirect 2014-2015 (Numerator)	8,862.60	209,544.80	209,544.80
Direct Costs	2,055,644.33	1,851,302.24	1,851,302.24
Rate for 2014-2015 **	0.43*	11.32*	11.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50906
Form R0418

*** Final ***

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	33,530.00	370,171.60	370,171.60
2010-2011 Fixed Carry Forward	0.00	-36,111.30	-36,111.30
Total Indirect Costs	33,530.00	406,282.90	406,282.90
2010-2011 Direct Costs	3,143,275.42	2,806,633.82	2,806,633.82
2012-2013 Rate	1.07*	14.48*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,550,037.90	3,224,950.33	3,224,950.33
Indirect costs based on rate ** multiplied by actual direct costs	37,985.41	466,972.81	466,972.81
2012-2013 Actual Indirect Costs	35,279.00	360,366.57	360,366.57
2010-2011 Fixed Carry Forward	0.00	-36,111.30	-36,111.30
Total Indirect Costs	35,279.00	396,477.87	396,477.87
Over/(Under) Recovery	2,706.41	70,494.94	70,494.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	35,279.00	360,366.57	360,366.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,706.41	70,494.94	70,494.94
Total Projected Indirect 2014-2015 (Numerator)	32,572.59	289,871.63	289,871.63
Direct Costs	3,550,037.90	3,224,950.33	3,224,950.33
Rate for 2014-2015 **	0.92*	8.99*	8.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50908
Form R0418

*** Final ***

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	28,245.00	695,250.00	695,250.00
2010-2011 Fixed Carry Forward	44,469.70	0.00	0.00
Total Indirect Costs	-16,224.70	695,250.00	695,250.00
2010-2011 Direct Costs	2,591,284.00	1,924,279.00	1,924,279.00
2012-2013 Rate	0.00*	36.13*	36.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,703,425.01	1,949,501.01	1,949,501.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	292,425.15	487,375.25
2012-2013 Actual Indirect Costs	2,951.00	756,875.00	756,875.00
2010-2011 Fixed Carry Forward	44,469.70	0.00	0.00
Total Indirect Costs	-41,518.70	756,875.00	756,875.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,951.00	756,875.00	756,875.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	2,951.00	756,875.00	756,875.00
Direct Costs	2,703,425.01	1,949,501.01	1,949,501.01
Rate for 2014-2015 **	0.11*	38.82*	38.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50909
Form R0418

*** Final ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	369,180.00	1,533,563.00	1,533,563.00
2010-2011 Fixed Carry Forward	-86,810.12	0.00	0.00
Total Indirect Costs	455,990.12	1,533,563.00	1,533,563.00
2010-2011 Direct Costs	5,565,413.00	4,401,030.00	4,401,030.00
2012-2013 Rate	8.19*	34.85*	34.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,229,065.00	4,035,658.00	4,035,658.00
Indirect costs based on rate ** multiplied by actual direct costs	428,260.42	605,348.70	1,008,914.50
2012-2013 Actual Indirect Costs	205,823.00	1,399,230.00	1,399,230.00
2010-2011 Fixed Carry Forward	-86,810.12	0.00	0.00
Total Indirect Costs	292,633.12	1,399,230.00	1,399,230.00
Over/(Under) Recovery	135,627.30	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	205,823.00	1,399,230.00	1,399,230.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	135,627.30	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	70,195.70	1,399,230.00	1,399,230.00
Direct Costs	5,229,065.00	4,035,658.00	4,035,658.00
Rate for 2014-2015 **	1.34*	34.67*	34.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50911
Form R0418

*** Final ***

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	34,686.65	1,422,363.77	1,422,363.77
2010-2011 Fixed Carry Forward	21,188.19	0.00	0.00
Total Indirect Costs	13,498.46	1,422,363.77	1,422,363.77
2010-2011 Direct Costs	6,770,822.85	5,383,145.73	5,383,145.73
2012-2013 Rate	0.20*	26.42*	26.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,101,613.67	4,709,332.08	4,709,332.08
Indirect costs based on rate ** multiplied by actual direct costs	12,203.23	706,399.81	1,177,333.02
2012-2013 Actual Indirect Costs	253,854.78	1,646,136.37	1,646,136.37
2010-2011 Fixed Carry Forward	21,188.19	0.00	0.00
Total Indirect Costs	232,666.59	1,646,136.37	1,646,136.37
Over/(Under) Recovery	-220,463.36	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	253,854.78	1,646,136.37	1,646,136.37
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-220,463.36	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	474,318.14	1,646,136.37	1,646,136.37
Direct Costs	6,101,613.67	4,709,332.08	4,709,332.08
Rate for 2014-2015 **	7.77*	34.95*	34.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50912
Form R0418

*** Final ***

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	225,499.00	1,611,271.00	1,611,271.00
2010-2011 Fixed Carry Forward	125,476.78	0.00	0.00
Total Indirect Costs	100,022.22	1,611,271.00	1,611,271.00
2010-2011 Direct Costs	5,391,333.00	4,005,561.00	4,005,561.00
2012-2013 Rate	1.86*	40.23*	40.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,874,568.00	4,516,056.00	4,516,056.00
Indirect costs based on rate ** multiplied by actual direct costs	109,266.96	677,408.40	1,129,014.00
2012-2013 Actual Indirect Costs	291,148.00	1,649,660.00	1,649,660.00
2010-2011 Fixed Carry Forward	125,476.78	0.00	0.00
Total Indirect Costs	165,671.22	1,649,660.00	1,649,660.00
Over/(Under) Recovery	-56,404.26	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	291,148.00	1,649,660.00	1,649,660.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-56,404.26	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	347,552.26	1,649,660.00	1,649,660.00
Direct Costs	5,874,568.00	4,516,056.00	4,516,056.00
Rate for 2014-2015 **	5.92*	36.53*	36.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 50913
Form R0418

*** Final ***

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	873,461.67	720,650.28	720,650.28
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	52,477.22	205,288.61	205,288.61
Total Indirect Costs	52,477.22	205,288.61	205,288.61
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	52,477.22	205,288.61	205,288.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	52,477.22	205,288.61	205,288.61
Direct Costs	873,461.67	720,650.28	720,650.28
Rate for 2014-2015 **	6.01*	28.49*	28.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51000
Form R0418

*** Final ***

Manistee ISD
772 EAST PARKDALE AVE
MANISTEE, MI 49660

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	508,972.66	680,877.68	680,877.68
2010-2011 Fixed Carry Forward	-8,004.46	0.00	-5,748.58
Total Indirect Costs	516,977.12	680,877.68	686,626.26
2010-2011 Direct Costs	4,580,922.29	4,409,017.27	4,409,017.27
2012-2013 Rate	11.29*	15.44*	15.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,850,932.42	4,648,508.85	4,648,508.85
Indirect costs based on rate ** multiplied by actual direct costs	547,670.27	697,276.33	723,772.83
2012-2013 Actual Indirect Costs	496,330.62	698,754.19	698,754.19
2010-2011 Fixed Carry Forward	-8,004.46	0.00	-5,748.58
Total Indirect Costs	504,335.08	698,754.19	704,502.77
Over/(Under) Recovery	43,335.19	0.00	19,270.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	496,330.62	698,754.19	698,754.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	43,335.19	0.00	19,270.06
Total Projected Indirect 2014-2015 (Numerator)	452,995.43	698,754.19	679,484.13
Direct Costs	4,850,932.42	4,648,508.85	4,648,508.85
Rate for 2014-2015 **	9.34*	15.03*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51020
Form R0418

*** Final ***

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	134,144.45	410,742.56	410,742.56
2010-2011 Fixed Carry Forward	38,983.02	0.00	60,749.47
Total Indirect Costs	95,161.43	410,742.56	349,993.09
2010-2011 Direct Costs	2,976,557.96	2,699,959.85	2,699,959.85
2012-2013 Rate	3.20*	15.21*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,961,159.60	2,661,512.06	2,661,512.06
Indirect costs based on rate ** multiplied by actual direct costs	94,757.11	399,226.81	344,931.96
2012-2013 Actual Indirect Costs	152,977.48	452,625.02	452,625.02
2010-2011 Fixed Carry Forward	38,983.02	0.00	60,749.47
Total Indirect Costs	113,994.46	452,625.02	391,875.55
Over/(Under) Recovery	-19,237.35	0.00	-46,943.59

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	152,977.48	452,625.02	452,625.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-19,237.35	0.00	-46,943.59
Total Projected Indirect 2014-2015 (Numerator)	172,214.83	452,625.02	499,568.61
Direct Costs	2,961,159.60	2,661,512.06	2,661,512.06
Rate for 2014-2015 **	5.82*	17.01*	18.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51045
Form R0418

*** Final ***

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	235,239.08	886,451.89	886,451.89
2010-2011 Fixed Carry Forward	3,597.39	0.00	69,815.71
Total Indirect Costs	231,641.69	886,451.89	816,636.18
2010-2011 Direct Costs	6,172,868.37	5,521,655.56	5,521,655.56
2012-2013 Rate	3.75*	16.05*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,210,635.78	4,603,253.04	4,603,253.04
Indirect costs based on rate ** multiplied by actual direct costs	195,398.84	690,487.96	680,821.12
2012-2013 Actual Indirect Costs	221,407.88	828,790.62	828,790.62
2010-2011 Fixed Carry Forward	3,597.39	0.00	69,815.71
Total Indirect Costs	217,810.49	828,790.62	758,974.91
Over/(Under) Recovery	-22,411.65	0.00	-78,153.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	221,407.88	828,790.62	828,790.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,411.65	0.00	-78,153.79
Total Projected Indirect 2014-2015 (Numerator)	243,819.53	828,790.62	906,944.41
Direct Costs	5,210,635.78	4,603,253.04	4,603,253.04
Rate for 2014-2015 **	4.68*	18.00*	19.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51060
Form R0418

*** Final ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	208,933.72	636,637.20	636,637.20
2010-2011 Fixed Carry Forward	447.26	0.00	2,406.37
Total Indirect Costs	208,486.46	636,637.20	634,230.83
2010-2011 Direct Costs	3,714,653.30	3,286,949.82	3,286,949.82
2012-2013 Rate	5.61*	19.37*	19.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,595,897.13	3,143,905.77	3,143,905.77
Indirect costs based on rate ** multiplied by actual direct costs	201,729.83	471,585.87	606,773.81
2012-2013 Actual Indirect Costs	226,694.35	678,685.71	678,685.71
2010-2011 Fixed Carry Forward	447.26	0.00	2,406.37
Total Indirect Costs	226,247.09	678,685.71	676,279.34
Over/(Under) Recovery	-24,517.26	0.00	-69,505.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	226,694.35	678,685.71	678,685.71
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-24,517.26	0.00	-69,505.53
Total Projected Indirect 2014-2015 (Numerator)	251,211.61	678,685.71	748,191.24
Direct Costs	3,595,897.13	3,143,905.77	3,143,905.77
Rate for 2014-2015 **	6.99*	21.59*	23.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51070
Form R0418

*** Final ***

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	570,870.98	1,803,514.22	1,803,514.22
2010-2011 Fixed Carry Forward	-39,512.69	0.00	254,016.22
Total Indirect Costs	610,383.67	1,803,514.22	1,549,498.00
2010-2011 Direct Costs	13,580,685.89	12,348,042.65	12,348,042.65
2012-2013 Rate	4.49*	14.61*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,236,411.96	12,952,280.05	12,952,280.05
Indirect costs based on rate ** multiplied by actual direct costs	639,214.90	1,892,328.12	1,625,511.15
2012-2013 Actual Indirect Costs	667,940.20	1,952,072.11	1,952,072.11
2010-2011 Fixed Carry Forward	-39,512.69	0.00	254,016.22
Total Indirect Costs	707,452.89	1,952,072.11	1,698,055.89
Over/(Under) Recovery	-68,237.99	-59,743.99	-72,544.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	667,940.20	1,952,072.11	1,952,072.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-68,237.99	-59,743.99	-72,544.74
Total Projected Indirect 2014-2015 (Numerator)	736,178.19	2,011,816.10	2,024,616.85
Direct Costs	14,236,411.96	12,952,280.05	12,952,280.05
Rate for 2014-2015 **	5.17*	15.53*	15.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 51903
Form R0418

*** Final ***

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	32,807.49	104,321.77	104,321.77
2010-2011 Fixed Carry Forward	-1,880.34	0.00	5,953.43
Total Indirect Costs	34,687.83	104,321.77	98,368.34
2010-2011 Direct Costs	884,641.07	813,126.79	813,126.79
2012-2013 Rate	3.92*	12.83*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	752,438.56	664,106.86	664,106.86
Indirect costs based on rate ** multiplied by actual direct costs	29,495.59	85,204.91	80,356.93
2012-2013 Actual Indirect Costs	46,268.55	134,600.25	134,600.25
2010-2011 Fixed Carry Forward	-1,880.34	0.00	5,953.43
Total Indirect Costs	48,148.89	134,600.25	128,646.82
Over/(Under) Recovery	-18,653.30	-49,395.34	-48,289.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	46,268.55	134,600.25	134,600.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,653.30	-49,395.34	-48,289.89
Total Projected Indirect 2014-2015 (Numerator)	64,921.85	183,995.59	182,890.14
Direct Costs	752,438.56	664,106.86	664,106.86
Rate for 2014-2015 **	8.63*	27.71*	27.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52000
Form R0418

*** Final ***

Marquette-Alger RESA
321 EAST OHIO ST
MARQUETTE, MI 49855

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,494,514.31	1,788,892.73	1,788,892.73
2010-2011 Fixed Carry Forward	-82,597.15	0.00	-70,295.30
Total Indirect Costs	1,577,111.46	1,788,892.73	1,859,188.03
2010-2011 Direct Costs	9,971,166.36	9,676,787.94	9,676,787.94
2012-2013 Rate	15.82*	18.49*	19.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,177,419.43	10,870,406.68	10,870,406.68
Indirect costs based on rate ** multiplied by actual direct costs	1,676,612.91	1,630,561.00	2,088,205.12
2012-2013 Actual Indirect Costs	1,836,738.67	2,143,751.42	2,143,751.42
2010-2011 Fixed Carry Forward	-82,597.15	0.00	-70,295.30
Total Indirect Costs	1,919,335.82	2,143,751.42	2,214,046.72
Over/(Under) Recovery	0.00	0.00	-125,841.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,836,738.67	2,143,751.42	2,143,751.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-125,841.60
Total Projected Indirect 2014-2015 (Numerator)	1,836,738.67	2,143,751.42	2,269,593.02
Direct Costs	11,177,419.43	10,870,406.68	10,870,406.68
Rate for 2014-2015 **	16.43*	19.72*	20.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52015
Form R0418

*** Final ***

NICE Community School District
300 SOUTH WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	174,721.72	1,130,686.52	1,130,686.52
2010-2011 Fixed Carry Forward	-95,534.31	-97,260.69	-97,260.69
Total Indirect Costs	270,256.03	1,227,947.21	1,227,947.21
2010-2011 Direct Costs	10,901,313.96	9,945,349.16	9,945,349.16
2012-2013 Rate	2.48*	12.35*	12.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,862,069.50	8,999,976.03	8,999,976.03
Indirect costs based on rate ** multiplied by actual direct costs	244,579.32	1,111,497.04	1,111,497.04
2012-2013 Actual Indirect Costs	182,739.00	1,044,832.47	1,044,832.47
2010-2011 Fixed Carry Forward	-95,534.31	-97,260.69	-97,260.69
Total Indirect Costs	278,273.31	1,142,093.16	1,142,093.16
Over/(Under) Recovery	-33,693.99	-30,596.12	-30,596.12

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	182,739.00	1,044,832.47	1,044,832.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-33,693.99	-30,596.12	-30,596.12
Total Projected Indirect 2014-2015 (Numerator)	216,432.99	1,075,428.59	1,075,428.59
Direct Costs	9,862,069.50	8,999,976.03	8,999,976.03
Rate for 2014-2015 **	2.19*	11.95*	11.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	394,966.64	1,331,816.66	1,331,816.66
2010-2011 Fixed Carry Forward	-22,378.07	164,391.61	166,306.26
Total Indirect Costs	417,344.71	1,167,425.05	1,165,510.40
2010-2011 Direct Costs	11,525,726.67	10,588,876.65	10,588,876.65
2012-2013 Rate	3.62*	11.03*	11.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,146,843.79	10,320,695.03	10,320,695.03
Indirect costs based on rate ** multiplied by actual direct costs	403,515.75	1,138,372.66	1,136,308.52
2012-2013 Actual Indirect Costs	376,079.54	1,202,228.30	1,202,228.30
2010-2011 Fixed Carry Forward	-22,378.07	164,391.61	166,306.26
Total Indirect Costs	398,457.61	1,037,836.69	1,035,922.04
Over/(Under) Recovery	5,058.14	100,535.97	100,386.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	376,079.54	1,202,228.30	1,202,228.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	5,058.14	100,535.97	100,386.48
Total Projected Indirect 2014-2015 (Numerator)	371,021.40	1,101,692.33	1,101,841.82
Direct Costs	11,146,843.79	10,320,695.03	10,320,695.03
Rate for 2014-2015 **	3.33*	10.67*	10.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52090
Form R0418

*** Final ***

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	341,481.45	1,356,549.79	1,356,549.79
2010-2011 Fixed Carry Forward	-55,308.60	48,965.04	48,965.04
Total Indirect Costs	396,790.05	1,307,584.75	1,307,584.75
2010-2011 Direct Costs	11,717,337.71	10,702,269.37	10,702,269.37
2012-2013 Rate	3.39*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,612,755.70	11,572,500.18	11,572,500.18
Indirect costs based on rate ** multiplied by actual direct costs	427,572.42	1,414,159.52	1,414,159.52
2012-2013 Actual Indirect Costs	338,376.04	1,378,631.56	1,378,631.56
2010-2011 Fixed Carry Forward	-55,308.60	48,965.04	48,965.04
Total Indirect Costs	393,684.64	1,329,666.52	1,329,666.52
Over/(Under) Recovery	33,887.78	84,493.00	84,493.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	338,376.04	1,378,631.56	1,378,631.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	33,887.78	84,493.00	84,493.00
Total Projected Indirect 2014-2015 (Numerator)	304,488.26	1,294,138.56	1,294,138.56
Direct Costs	12,612,755.70	11,572,500.18	11,572,500.18
Rate for 2014-2015 **	2.41*	11.18*	11.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52100
Form R0418

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	14,585.86	120,519.79	120,519.79
2010-2011 Fixed Carry Forward	-2,091.89	0.00	22,694.55
Total Indirect Costs	16,677.75	120,519.79	97,825.24
2010-2011 Direct Costs	902,410.84	796,476.91	796,476.91
2012-2013 Rate	1.85*	15.13*	12.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	902,348.35	800,642.99	800,642.99
Indirect costs based on rate ** multiplied by actual direct costs	16,693.44	120,096.45	98,318.96
2012-2013 Actual Indirect Costs	15,285.37	116,990.73	116,990.73
2010-2011 Fixed Carry Forward	-2,091.89	0.00	22,694.55
Total Indirect Costs	17,377.26	116,990.73	94,296.18
Over/(Under) Recovery	-683.82	0.00	4,022.78

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	15,285.37	116,990.73	116,990.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-683.82	0.00	4,022.78
Total Projected Indirect 2014-2015 (Numerator)	15,969.19	116,990.73	112,967.95
Direct Costs	902,348.35	800,642.99	800,642.99
Rate for 2014-2015 **	1.77*	14.61*	14.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52110
Form R0418

*** Final ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	86,882.96	357,275.35	357,275.35
2010-2011 Fixed Carry Forward	-22,312.21	0.00	-97,161.47
Total Indirect Costs	109,195.17	357,275.35	454,436.82
2010-2011 Direct Costs	1,454,595.84	1,184,203.45	1,184,203.45
2012-2013 Rate	7.51*	30.17*	38.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,711,665.48	1,457,196.99	1,457,196.99
Indirect costs based on rate ** multiplied by actual direct costs	128,546.08	218,579.55	364,299.25
2012-2013 Actual Indirect Costs	77,640.60	332,109.09	332,109.09
2010-2011 Fixed Carry Forward	-22,312.21	0.00	-97,161.47
Total Indirect Costs	99,952.81	332,109.09	429,270.56
Over/(Under) Recovery	28,593.27	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	77,640.60	332,109.09	332,109.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,593.27	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	49,047.33	332,109.09	332,109.09
Direct Costs	1,711,665.48	1,457,196.99	1,457,196.99
Rate for 2014-2015 **	2.87*	22.79*	22.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52160
Form R0418

*** Final ***

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,921.93	49,735.76	49,735.76
2010-2011 Fixed Carry Forward	-154.69	0.00	1,424.86
Total Indirect Costs	5,076.62	49,735.76	48,310.90
2010-2011 Direct Costs	362,654.61	317,840.78	317,840.78
2012-2013 Rate	1.40*	15.65*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	337,715.34	285,695.20	285,695.20
Indirect costs based on rate ** multiplied by actual direct costs	4,728.01	42,854.28	43,425.67
2012-2013 Actual Indirect Costs	7,866.55	59,886.69	59,886.69
2010-2011 Fixed Carry Forward	-154.69	0.00	1,424.86
Total Indirect Costs	8,021.24	59,886.69	58,461.83
Over/(Under) Recovery	-3,293.23	0.00	-15,036.16

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	7,866.55	59,886.69	59,886.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,293.23	0.00	-15,036.16
Total Projected Indirect 2014-2015 (Numerator)	11,159.78	59,886.69	74,922.85
Direct Costs	337,715.34	285,695.20	285,695.20
Rate for 2014-2015 **	3.30*	20.96*	26.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52170
Form R0418

*** Final ***

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	836,663.54	3,067,511.38	3,067,511.38
2010-2011 Fixed Carry Forward	168,042.47	0.00	708,116.90
Total Indirect Costs	668,621.07	3,067,511.38	2,359,394.48
2010-2011 Direct Costs	27,185,548.62	24,954,700.78	24,954,700.78
2012-2013 Rate	2.46*	12.29*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,497,258.90	23,972,949.54	23,972,949.54
Indirect costs based on rate ** multiplied by actual direct costs	651,832.57	2,946,275.50	2,265,443.73
2012-2013 Actual Indirect Costs	848,010.58	3,372,319.94	3,372,319.94
2010-2011 Fixed Carry Forward	168,042.47	0.00	708,116.90
Total Indirect Costs	679,968.11	3,372,319.94	2,664,203.04
Over/(Under) Recovery	-28,135.54	-426,044.44	-398,759.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	848,010.58	3,372,319.94	3,372,319.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-28,135.54	-426,044.44	-398,759.31
Total Projected Indirect 2014-2015 (Numerator)	876,146.12	3,798,364.38	3,771,079.25
Direct Costs	26,497,258.90	23,972,949.54	23,972,949.54
Rate for 2014-2015 **	3.31*	15.84*	15.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52180
Form R0418

*** Final ***

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	192,487.64	1,081,155.94	1,081,155.94
2010-2011 Fixed Carry Forward	121,059.12	0.00	294,246.55
Total Indirect Costs	71,428.52	1,081,155.94	786,909.39
2010-2011 Direct Costs	7,691,725.16	6,803,056.86	6,803,056.86
2012-2013 Rate	0.93*	15.89*	11.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,688,186.30	6,034,472.89	6,034,472.89
Indirect costs based on rate ** multiplied by actual direct costs	62,200.13	905,170.93	698,188.51
2012-2013 Actual Indirect Costs	179,896.14	833,609.55	833,609.55
2010-2011 Fixed Carry Forward	121,059.12	0.00	294,246.55
Total Indirect Costs	58,837.02	833,609.55	539,363.00
Over/(Under) Recovery	3,363.11	0.00	158,825.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	179,896.14	833,609.55	833,609.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,363.11	0.00	158,825.51
Total Projected Indirect 2014-2015 (Numerator)	176,533.03	833,609.55	674,784.04
Direct Costs	6,688,186.30	6,034,472.89	6,034,472.89
Rate for 2014-2015 **	2.64*	13.81*	11.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 52901
Form R0418

*** Final ***

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	26,975.91	171,676.10	171,676.10
2010-2011 Fixed Carry Forward	0.00	-20,352.36	-20,352.36
Total Indirect Costs	26,975.91	192,028.46	192,028.46
2010-2011 Direct Costs	1,723,919.32	1,579,219.13	1,579,219.13
2012-2013 Rate	1.56*	12.16*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,870,059.92	1,721,988.09	1,721,988.09
Indirect costs based on rate ** multiplied by actual direct costs	29,172.93	209,393.75	209,393.75
2012-2013 Actual Indirect Costs	34,977.46	183,049.29	183,049.29
2010-2011 Fixed Carry Forward	0.00	-20,352.36	-20,352.36
Total Indirect Costs	34,977.46	203,401.65	203,401.65
Over/(Under) Recovery	-5,804.53	5,992.10	5,992.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	34,977.46	183,049.29	183,049.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,804.53	5,992.10	5,992.10
Total Projected Indirect 2014-2015 (Numerator)	40,781.99	177,057.19	177,057.19
Direct Costs	1,870,059.92	1,721,988.09	1,721,988.09
Rate for 2014-2015 **	2.18*	10.28*	10.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

West Shore Educational Service District
2130 WEST US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,068,290.29	1,639,160.19	1,639,160.19
2010-2011 Fixed Carry Forward	517,526.23	0.00	775,203.14
Total Indirect Costs	550,764.06	1,639,160.19	863,957.05
2010-2011 Direct Costs	15,169,058.82	14,598,188.92	14,598,188.92
2012-2013 Rate	3.63*	11.23*	5.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,114,966.51	15,478,245.47	15,478,245.47
Indirect costs based on rate ** multiplied by actual direct costs	584,973.28	1,738,206.97	916,312.13
2012-2013 Actual Indirect Costs	1,336,639.84	1,973,360.88	1,973,360.88
2010-2011 Fixed Carry Forward	517,526.23	0.00	775,203.14
Total Indirect Costs	819,113.61	1,973,360.88	1,198,157.74
Over/(Under) Recovery	-234,140.33	-235,153.91	-281,845.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,336,639.84	1,973,360.88	1,973,360.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-234,140.33	-235,153.91	-281,845.61
Total Projected Indirect 2014-2015 (Numerator)	1,570,780.17	2,208,514.79	2,255,206.49
Direct Costs	16,114,966.51	15,478,245.47	15,478,245.47
Rate for 2014-2015 **	9.75*	14.27*	14.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 53010
Form R0418

*** Final ***

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	131,040.29	1,242,109.95	1,242,109.95
2010-2011 Fixed Carry Forward	-11,171.39	-61,856.28	-61,856.28
Total Indirect Costs	142,211.68	1,303,966.23	1,303,966.23
2010-2011 Direct Costs	13,782,031.03	12,670,961.37	12,670,961.37
2012-2013 Rate	1.03*	10.29*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,362,228.21	11,341,973.76	11,341,973.76
Indirect costs based on rate ** multiplied by actual direct costs	127,330.95	1,167,089.10	1,167,089.10
2012-2013 Actual Indirect Costs	352,535.79	1,372,790.24	1,372,790.24
2010-2011 Fixed Carry Forward	-11,171.39	-61,856.28	-61,856.28
Total Indirect Costs	363,707.18	1,434,646.52	1,434,646.52
Over/(Under) Recovery	-236,376.23	-267,557.42	-267,557.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	352,535.79	1,372,790.24	1,372,790.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-236,376.23	-267,557.42	-267,557.42
Total Projected Indirect 2014-2015 (Numerator)	588,912.02	1,640,347.66	1,640,347.66
Direct Costs	12,362,228.21	11,341,973.76	11,341,973.76
Rate for 2014-2015 **	4.76*	14.46*	14.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 53020
Form R0418

*** Final ***

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	307,945.82	681,447.99	681,447.99
2010-2011 Fixed Carry Forward	-113,898.07	0.00	-42,789.81
Total Indirect Costs	421,843.89	681,447.99	724,237.80
2010-2011 Direct Costs	4,417,729.96	4,044,227.79	4,044,227.79
2012-2013 Rate	9.55*	16.85*	17.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,923,515.66	3,577,518.30	3,577,518.30
Indirect costs based on rate ** multiplied by actual direct costs	374,695.75	536,627.75	640,733.53
2012-2013 Actual Indirect Costs	105,870.19	451,867.55	451,867.55
2010-2011 Fixed Carry Forward	-113,898.07	0.00	-42,789.81
Total Indirect Costs	219,768.26	451,867.55	494,657.36
Over/(Under) Recovery	154,927.49	0.00	146,076.17

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	105,870.19	451,867.55	451,867.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	154,927.49	0.00	146,076.17
Total Projected Indirect 2014-2015 (Numerator)	-49,057.30	451,867.55	305,791.38
Direct Costs	3,923,515.66	3,577,518.30	3,577,518.30
Rate for 2014-2015 **	0.00*	12.63*	8.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 53040
Form R0418

*** Final ***

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	395,076.97	2,136,865.97	2,136,865.97
2010-2011 Fixed Carry Forward	76,901.45	143,682.35	143,682.35
Total Indirect Costs	318,175.52	1,993,183.62	1,993,183.62
2010-2011 Direct Costs	19,584,762.28	17,842,973.28	17,842,973.28
2012-2013 Rate	1.62*	11.17*	11.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,017,922.48	17,371,083.36	17,371,083.36
Indirect costs based on rate ** multiplied by actual direct costs	308,090.34	1,940,350.01	1,940,350.01
2012-2013 Actual Indirect Costs	413,700.82	2,060,539.94	2,060,539.94
2010-2011 Fixed Carry Forward	76,901.45	143,682.35	143,682.35
Total Indirect Costs	336,799.37	1,916,857.59	1,916,857.59
Over/(Under) Recovery	-28,709.03	23,492.42	23,492.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	413,700.82	2,060,539.94	2,060,539.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-28,709.03	23,492.42	23,492.42
Total Projected Indirect 2014-2015 (Numerator)	442,409.85	2,037,047.52	2,037,047.52
Direct Costs	19,017,922.48	17,371,083.36	17,371,083.36
Rate for 2014-2015 **	2.33*	11.73*	11.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 54000
Form R0418

*** Final ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	438,508.91	1,149,456.00	1,149,456.00
2010-2011 Fixed Carry Forward	40,741.67	78,771.10	78,771.10
Total Indirect Costs	397,767.24	1,070,684.90	1,070,684.90
2010-2011 Direct Costs	17,634,105.70	16,923,158.61	16,923,158.61
2012-2013 Rate	2.26*	6.33*	6.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,951,498.46	17,196,186.62	17,196,186.62
Indirect costs based on rate ** multiplied by actual direct costs	405,703.87	1,088,518.61	1,088,518.61
2012-2013 Actual Indirect Costs	424,731.11	1,180,042.95	1,180,042.95
2010-2011 Fixed Carry Forward	40,741.67	78,771.10	78,771.10
Total Indirect Costs	383,989.44	1,101,271.85	1,101,271.85
Over/(Under) Recovery	21,714.43	-12,753.24	-12,753.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	424,731.11	1,180,042.95	1,180,042.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	21,714.43	-12,753.24	-12,753.24
Total Projected Indirect 2014-2015 (Numerator)	403,016.68	1,192,796.19	1,192,796.19
Direct Costs	17,951,498.46	17,196,186.62	17,196,186.62
Rate for 2014-2015 **	2.25*	6.94*	6.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 54010
Form R0418

*** Final ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	597,160.60	2,212,628.23	2,212,628.23
2010-2011 Fixed Carry Forward	-76,011.93	0.00	238,983.14
Total Indirect Costs	673,172.53	2,212,628.23	1,973,645.09
2010-2011 Direct Costs	15,590,210.62	13,974,742.99	13,974,742.99
2012-2013 Rate	4.32*	15.83*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,965,036.95	13,422,124.51	13,422,124.51
Indirect costs based on rate ** multiplied by actual direct costs	646,489.60	2,013,318.68	1,895,203.98
2012-2013 Actual Indirect Costs	602,024.79	2,144,937.23	2,144,937.23
2010-2011 Fixed Carry Forward	-76,011.93	0.00	238,983.14
Total Indirect Costs	678,036.72	2,144,937.23	1,905,954.09
Over/(Under) Recovery	-31,547.12	0.00	-10,750.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	602,024.79	2,144,937.23	2,144,937.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-31,547.12	0.00	-10,750.11
Total Projected Indirect 2014-2015 (Numerator)	633,571.91	2,144,937.23	2,155,687.34
Direct Costs	14,965,036.95	13,422,124.51	13,422,124.51
Rate for 2014-2015 **	4.23*	15.98*	16.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 54025
Form R0418

*** Final ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	638,533.76	2,262,270.40	2,262,270.40
2010-2011 Fixed Carry Forward	49,543.03	179,588.61	180,081.84
Total Indirect Costs	588,990.73	2,082,681.79	2,082,188.56
2010-2011 Direct Costs	19,859,867.94	18,236,131.30	18,236,131.30
2012-2013 Rate	2.97*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,867,077.09	17,387,973.84	17,387,973.84
Indirect costs based on rate ** multiplied by actual direct costs	560,352.19	1,985,706.61	1,985,706.61
2012-2013 Actual Indirect Costs	625,794.94	2,104,898.19	2,104,898.19
2010-2011 Fixed Carry Forward	49,543.03	179,588.61	180,081.84
Total Indirect Costs	576,251.91	1,925,309.58	1,924,816.35
Over/(Under) Recovery	-15,899.72	60,397.03	60,890.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	625,794.94	2,104,898.19	2,104,898.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,899.72	60,397.03	60,890.26
Total Projected Indirect 2014-2015 (Numerator)	641,694.66	2,044,501.16	2,044,007.93
Direct Costs	18,867,077.09	17,387,973.84	17,387,973.84
Rate for 2014-2015 **	3.40*	11.76*	11.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 54040
Form R0418

*** Final ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	364,319.54	1,517,351.63	1,517,351.63
2010-2011 Fixed Carry Forward	-76,050.02	228,318.90	228,552.26
Total Indirect Costs	440,369.56	1,289,032.73	1,288,799.37
2010-2011 Direct Costs	13,025,113.25	11,872,081.16	11,872,081.16
2012-2013 Rate	3.38*	10.86*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,187,265.55	10,362,906.66	10,362,906.66
Indirect costs based on rate ** multiplied by actual direct costs	378,129.58	1,125,411.66	1,125,411.66
2012-2013 Actual Indirect Costs	264,564.64	1,088,923.53	1,088,923.53
2010-2011 Fixed Carry Forward	-76,050.02	228,318.90	228,552.26
Total Indirect Costs	340,614.66	860,604.63	860,371.27
Over/(Under) Recovery	37,514.92	264,807.03	265,040.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	264,564.64	1,088,923.53	1,088,923.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	37,514.92	264,807.03	265,040.39
Total Projected Indirect 2014-2015 (Numerator)	227,049.72	824,116.50	823,883.14
Direct Costs	11,187,265.55	10,362,906.66	10,362,906.66
Rate for 2014-2015 **	2.03*	7.95*	7.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 54901
Form R0418

*** Final ***

Crossroads Charter Academy
215 NORTH STATE ST
BIG RAPIDS, MI 49307

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	373,582.00	789,453.00	789,453.00
2010-2011 Fixed Carry Forward	62,790.56	0.00	69,415.04
Total Indirect Costs	310,791.44	789,453.00	720,037.96
2010-2011 Direct Costs	4,022,387.27	3,606,516.27	3,606,516.27
2012-2013 Rate	7.73*	21.89*	19.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,509,876.08	4,063,928.65	4,063,928.65
Indirect costs based on rate ** multiplied by actual direct costs	348,613.42	609,589.30	811,160.16
2012-2013 Actual Indirect Costs	404,307.76	850,255.19	850,255.19
2010-2011 Fixed Carry Forward	62,790.56	0.00	69,415.04
Total Indirect Costs	341,517.20	850,255.19	780,840.15
Over/(Under) Recovery	7,096.22	0.00	30,320.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	404,307.76	850,255.19	850,255.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	7,096.22	0.00	30,320.01
Total Projected Indirect 2014-2015 (Numerator)	397,211.54	850,255.19	819,935.18
Direct Costs	4,509,876.08	4,063,928.65	4,063,928.65
Rate for 2014-2015 **	8.81*	20.92*	20.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55000
Form R0418

*** Final ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	458,522.74	556,581.99	556,581.99
2010-2011 Fixed Carry Forward	0.00	0.00	66,470.86
Total Indirect Costs	458,522.74	556,581.99	490,111.13
2010-2011 Direct Costs	3,723,149.62	3,625,090.37	3,625,090.37
2012-2013 Rate	12.32*	15.35*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,696,655.06	3,604,351.67	3,604,351.67
Indirect costs based on rate ** multiplied by actual direct costs	455,427.90	540,652.75	487,308.35
2012-2013 Actual Indirect Costs	517,913.48	610,216.87	610,216.87
2010-2011 Fixed Carry Forward	0.00	0.00	66,470.86
Total Indirect Costs	517,913.48	610,216.87	543,746.01
Over/(Under) Recovery	-62,485.58	0.00	-56,437.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	517,913.48	610,216.87	610,216.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-62,485.58	0.00	-56,437.66
Total Projected Indirect 2014-2015 (Numerator)	580,399.06	610,216.87	666,654.53
Direct Costs	3,696,655.06	3,604,351.67	3,604,351.67
Rate for 2014-2015 **	15.70*	16.93*	18.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55010
Form R0418

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	88,960.80	317,974.71	317,974.71
2010-2011 Fixed Carry Forward	7,848.32	-6,911.27	-11,174.08
Total Indirect Costs	81,112.48	324,885.98	329,148.79
2010-2011 Direct Costs	2,340,781.97	2,111,768.06	2,111,768.06
2012-2013 Rate	3.47*	15.38*	15.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,141,023.14	1,941,696.78	1,941,696.78
Indirect costs based on rate ** multiplied by actual direct costs	74,293.50	291,254.52	302,710.53
2012-2013 Actual Indirect Costs	83,829.80	283,156.16	283,156.16
2010-2011 Fixed Carry Forward	7,848.32	-6,911.27	-11,174.08
Total Indirect Costs	75,981.48	290,067.43	294,330.24
Over/(Under) Recovery	-1,687.98	0.00	8,380.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	83,829.80	283,156.16	283,156.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,687.98	0.00	8,380.29
Total Projected Indirect 2014-2015 (Numerator)	85,517.78	283,156.16	274,775.87
Direct Costs	2,141,023.14	1,941,696.78	1,941,696.78
Rate for 2014-2015 **	3.99*	14.58*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55100
Form R0418

*** Final ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	466,838.29	1,805,395.42	1,805,395.42
2010-2011 Fixed Carry Forward	396.43	0.00	174,647.76
Total Indirect Costs	466,441.86	1,805,395.42	1,630,747.66
2010-2011 Direct Costs	13,742,503.97	12,403,946.84	12,403,946.84
2012-2013 Rate	3.39*	14.56*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,107,012.48	11,037,122.95	11,037,122.95
Indirect costs based on rate ** multiplied by actual direct costs	410,427.72	1,607,005.10	1,451,381.67
2012-2013 Actual Indirect Costs	400,515.01	1,470,404.54	1,470,404.54
2010-2011 Fixed Carry Forward	396.43	0.00	174,647.76
Total Indirect Costs	400,118.58	1,470,404.54	1,295,756.78
Over/(Under) Recovery	10,309.14	136,600.56	155,624.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	400,515.01	1,470,404.54	1,470,404.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	10,309.14	136,600.56	155,624.89
Total Projected Indirect 2014-2015 (Numerator)	390,205.87	1,333,803.98	1,314,779.65
Direct Costs	12,107,012.48	11,037,122.95	11,037,122.95
Rate for 2014-2015 **	3.22*	12.08*	11.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55115
Form R0418

*** Final ***

North Central Area Schools
W5465 THIRD ST
HERMANSVILLE, MI 49847

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,850.33	424,181.43	424,181.43
2010-2011 Fixed Carry Forward	5,761.97	-6,639.31	-6,639.31
Total Indirect Costs	3,088.36	430,820.74	430,820.74
2010-2011 Direct Costs	5,147,065.92	4,731,734.82	4,731,734.82
2012-2013 Rate	0.06*	9.10*	9.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,568,748.00	4,178,167.78	4,178,167.78
Indirect costs based on rate ** multiplied by actual direct costs	2,741.25	380,213.27	380,213.27
2012-2013 Actual Indirect Costs	4,956.03	395,536.25	395,536.25
2010-2011 Fixed Carry Forward	5,761.97	-6,639.31	-6,639.31
Total Indirect Costs	-805.94	402,175.56	402,175.56
Over/(Under) Recovery	3,547.19	-21,962.29	-21,962.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,956.03	395,536.25	395,536.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,547.19	-21,962.29	-21,962.29
Total Projected Indirect 2014-2015 (Numerator)	1,408.84	417,498.54	417,498.54
Direct Costs	4,568,748.00	4,178,167.78	4,178,167.78
Rate for 2014-2015 **	0.03*	9.99*	9.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55120
Form R0418

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	259,612.14	755,028.52	755,028.52
2010-2011 Fixed Carry Forward	-64,052.13	0.00	17,342.27
Total Indirect Costs	323,664.27	755,028.52	737,686.25
2010-2011 Direct Costs	5,394,670.66	4,899,254.28	4,899,254.28
2012-2013 Rate	6.00*	15.41*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,215,123.38	4,779,034.53	4,779,034.53
Indirect costs based on rate ** multiplied by actual direct costs	312,907.40	716,855.18	719,722.60
2012-2013 Actual Indirect Costs	198,057.57	634,146.42	634,146.42
2010-2011 Fixed Carry Forward	-64,052.13	0.00	17,342.27
Total Indirect Costs	262,109.70	634,146.42	616,804.15
Over/(Under) Recovery	50,797.70	0.00	102,918.45

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	198,057.57	634,146.42	634,146.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	50,797.70	0.00	102,918.45
Total Projected Indirect 2014-2015 (Numerator)	147,259.87	634,146.42	531,227.97
Direct Costs	5,215,123.38	4,779,034.53	4,779,034.53
Rate for 2014-2015 **	2.82*	13.27*	11.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 55901
Form R0418

*** Final ***

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2010-2011 Direct Costs	3,481,879.00	3,481,879.00	3,481,879.00
2012-2013 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,238,510.00	3,238,510.00	3,238,510.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	0.00	0.00	0.00
Direct Costs	3,238,510.00	3,238,510.00	3,238,510.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56000
Form R0418

*** Final ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	793,318.17	1,064,572.20	1,064,572.20
2010-2011 Fixed Carry Forward	-88,074.05	-62,006.75	-162,890.88
Total Indirect Costs	881,392.22	1,126,578.95	1,227,463.08
2010-2011 Direct Costs	14,118,843.07	13,847,589.04	13,847,589.04
2012-2013 Rate	6.24*	8.14*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,179,221.73	12,520,629.94	12,520,629.94
Indirect costs based on rate ** multiplied by actual direct costs	822,383.44	1,019,179.28	1,109,327.81
2012-2013 Actual Indirect Costs	916,925.97	1,575,517.76	1,575,517.76
2010-2011 Fixed Carry Forward	-88,074.05	-62,006.75	-162,890.88
Total Indirect Costs	1,005,000.02	1,637,524.51	1,738,408.64
Over/(Under) Recovery	-182,616.58	-618,345.23	-629,080.83

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	916,925.97	1,575,517.76	1,575,517.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-182,616.58	-618,345.23	-629,080.83
Total Projected Indirect 2014-2015 (Numerator)	1,099,542.55	2,193,862.99	2,204,598.59
Direct Costs	13,179,221.73	12,520,629.94	12,520,629.94
Rate for 2014-2015 **	8.34*	17.52*	17.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56010
Form R0418

*** Final ***

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,056,736.90	8,212,226.78	8,212,226.78
2010-2011 Fixed Carry Forward	-316,676.44	182,203.62	182,203.62
Total Indirect Costs	2,373,413.34	8,030,023.16	8,030,023.16
2010-2011 Direct Costs	74,944,709.74	70,309,459.96	70,309,459.96
2012-2013 Rate	3.17*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	73,186,183.56	68,855,993.32	68,855,993.32
Indirect costs based on rate ** multiplied by actual direct costs	2,320,002.02	7,863,354.44	7,863,354.44
2012-2013 Actual Indirect Costs	2,055,396.96	7,879,493.70	7,879,493.70
2010-2011 Fixed Carry Forward	-316,676.44	182,203.62	182,203.62
Total Indirect Costs	2,372,073.40	7,697,290.08	7,697,290.08
Over/(Under) Recovery	-52,071.38	166,064.36	166,064.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,055,396.96	7,879,493.70	7,879,493.70
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-52,071.38	166,064.36	166,064.36
Total Projected Indirect 2014-2015 (Numerator)	2,107,468.34	7,713,429.34	7,713,429.34
Direct Costs	73,186,183.56	68,855,993.32	68,855,993.32
Rate for 2014-2015 **	2.88*	11.20*	11.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56020
Form R0418

*** Final ***

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	315,346.61	1,707,070.99	1,707,070.99
2010-2011 Fixed Carry Forward	11,966.76	112,347.63	112,347.63
Total Indirect Costs	303,379.85	1,594,723.36	1,594,723.36
2010-2011 Direct Costs	15,649,740.68	14,258,016.30	14,258,016.30
2012-2013 Rate	1.94*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,692,794.66	15,552,242.70	15,552,242.70
Indirect costs based on rate ** multiplied by actual direct costs	323,840.22	1,738,740.73	1,738,740.73
2012-2013 Actual Indirect Costs	228,381.14	1,368,933.10	1,368,933.10
2010-2011 Fixed Carry Forward	11,966.76	112,347.63	112,347.63
Total Indirect Costs	216,414.38	1,256,585.47	1,256,585.47
Over/(Under) Recovery	107,425.84	482,155.26	482,155.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	228,381.14	1,368,933.10	1,368,933.10
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	107,425.84	482,155.26	482,155.26
Total Projected Indirect 2014-2015 (Numerator)	120,955.30	886,777.84	886,777.84
Direct Costs	16,692,794.66	15,552,242.70	15,552,242.70
Rate for 2014-2015 **	0.72*	5.70*	5.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56030
Form R0418

*** Final ***

Coleman Community Schools
4823 NORTH COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	243,826.23	920,023.79	920,023.79
2010-2011 Fixed Carry Forward	-56,664.03	0.00	-62,497.51
Total Indirect Costs	300,490.26	920,023.79	982,521.30
2010-2011 Direct Costs	5,773,049.93	5,096,852.37	5,096,852.37
2012-2013 Rate	5.21*	18.05*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,319,620.25	5,682,771.32	5,682,771.32
Indirect costs based on rate ** multiplied by actual direct costs	329,252.22	852,415.70	1,095,638.31
2012-2013 Actual Indirect Costs	254,734.13	891,583.06	891,583.06
2010-2011 Fixed Carry Forward	-56,664.03	0.00	-62,497.51
Total Indirect Costs	311,398.16	891,583.06	954,080.57
Over/(Under) Recovery	17,854.06	0.00	141,557.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	254,734.13	891,583.06	891,583.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	17,854.06	0.00	141,557.74
Total Projected Indirect 2014-2015 (Numerator)	236,880.07	891,583.06	750,025.32
Direct Costs	6,319,620.25	5,682,771.32	5,682,771.32
Rate for 2014-2015 **	3.75*	15.69*	13.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56050
Form R0418

*** Final ***

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	360,165.17	1,272,883.59	1,272,883.59
2010-2011 Fixed Carry Forward	-52,318.18	-71,551.88	-71,911.99
Total Indirect Costs	412,483.35	1,344,435.47	1,344,795.58
2010-2011 Direct Costs	10,526,658.46	9,613,940.04	9,613,940.04
2012-2013 Rate	3.92*	13.98*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,159,457.65	10,175,992.66	10,175,992.66
Indirect costs based on rate ** multiplied by actual direct costs	437,450.74	1,422,603.77	1,423,621.37
2012-2013 Actual Indirect Costs	661,327.40	1,644,792.39	1,644,792.39
2010-2011 Fixed Carry Forward	-52,318.18	-71,551.88	-71,911.99
Total Indirect Costs	713,645.58	1,716,344.27	1,716,704.38
Over/(Under) Recovery	-276,194.84	-293,740.50	-293,083.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	661,327.40	1,644,792.39	1,644,792.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-276,194.84	-293,740.50	-293,083.01
Total Projected Indirect 2014-2015 (Numerator)	937,522.24	1,938,532.89	1,937,875.40
Direct Costs	11,159,457.65	10,175,992.66	10,175,992.66
Rate for 2014-2015 **	8.40*	19.05*	19.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56901
Form R0418

*** Final ***

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	32,416.84	118,485.33	118,485.33
2010-2011 Fixed Carry Forward	-3,471.31	0.00	18,128.08
Total Indirect Costs	35,888.15	118,485.33	100,357.25
2010-2011 Direct Costs	897,550.54	811,482.05	811,482.05
2012-2013 Rate	4.00*	14.60*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	805,368.98	696,893.17	696,893.17
Indirect costs based on rate ** multiplied by actual direct costs	32,214.76	101,746.40	86,205.69
2012-2013 Actual Indirect Costs	58,135.16	166,610.97	166,610.97
2010-2011 Fixed Carry Forward	-3,471.31	0.00	18,128.08
Total Indirect Costs	61,606.47	166,610.97	148,482.89
Over/(Under) Recovery	-29,391.71	-64,864.57	-62,277.20

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	58,135.16	166,610.97	166,610.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-29,391.71	-64,864.57	-62,277.20
Total Projected Indirect 2014-2015 (Numerator)	87,526.87	231,475.54	228,888.17
Direct Costs	805,368.98	696,893.17	696,893.17
Rate for 2014-2015 **	10.87*	33.22*	32.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56902
Form R0418

*** Final ***

Midland Academy of Advanced and Creative Studies
4653 EAST BAILEY BRIDGE RD
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	75,320.60	517,351.75	517,351.75
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	75,320.60	517,351.75	517,351.75
2010-2011 Direct Costs	1,723,506.58	1,281,475.43	1,281,475.43
2012-2013 Rate	4.37*	40.37*	40.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,816,779.53	1,394,390.93	1,394,390.93
Indirect costs based on rate ** multiplied by actual direct costs	79,393.27	209,158.64	348,597.73
2012-2013 Actual Indirect Costs	63,941.94	486,330.54	486,330.54
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,941.94	486,330.54	486,330.54
Over/(Under) Recovery	15,451.33	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	63,941.94	486,330.54	486,330.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	15,451.33	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	48,490.61	486,330.54	486,330.54
Direct Costs	1,816,779.53	1,394,390.93	1,394,390.93
Rate for 2014-2015 **	2.67*	34.88*	34.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 56903
Form R0418

*** Final ***

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	68,757.96	250,314.35	250,314.35
2010-2011 Fixed Carry Forward	21,902.38	0.00	0.00
Total Indirect Costs	46,855.58	250,314.35	250,314.35
2010-2011 Direct Costs	824,132.17	642,575.78	642,575.78
2012-2013 Rate	5.69*	38.95*	38.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	810,607.00	637,703.00	637,703.00
Indirect costs based on rate ** multiplied by actual direct costs	46,123.54	95,655.45	159,425.75
2012-2013 Actual Indirect Costs	83,761.00	256,665.00	256,665.00
2010-2011 Fixed Carry Forward	21,902.38	0.00	0.00
Total Indirect Costs	61,858.62	256,665.00	256,665.00
Over/(Under) Recovery	-15,735.08	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	83,761.00	256,665.00	256,665.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,735.08	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	99,496.08	256,665.00	256,665.00
Direct Costs	810,607.00	637,703.00	637,703.00
Rate for 2014-2015 **	12.27*	40.25*	40.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 57020
Form R0418

*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	292,841.38	1,152,143.65	1,152,143.65
2010-2011 Fixed Carry Forward	-43,692.39	29,713.35	29,713.35
Total Indirect Costs	336,533.77	1,122,430.30	1,122,430.30
2010-2011 Direct Costs	9,571,300.75	8,711,998.48	8,711,998.48
2012-2013 Rate	3.52*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,823,532.73	9,046,671.20	9,046,671.20
Indirect costs based on rate ** multiplied by actual direct costs	345,788.35	1,165,211.25	1,165,211.25
2012-2013 Actual Indirect Costs	309,260.76	1,086,122.29	1,086,122.29
2010-2011 Fixed Carry Forward	-43,692.39	29,713.35	29,713.35
Total Indirect Costs	352,953.15	1,056,408.94	1,056,408.94
Over/(Under) Recovery	-7,164.80	108,802.31	108,802.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	309,260.76	1,086,122.29	1,086,122.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,164.80	108,802.31	108,802.31
Total Projected Indirect 2014-2015 (Numerator)	316,425.56	977,319.98	977,319.98
Direct Costs	9,823,532.73	9,046,671.20	9,046,671.20
Rate for 2014-2015 **	3.22*	10.80*	10.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 57030
Form R0418

*** Final ***

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	321,535.29	1,130,888.77	1,130,888.77
2010-2011 Fixed Carry Forward	109,021.15	0.00	266,117.35
Total Indirect Costs	212,514.14	1,130,888.77	864,771.42
2010-2011 Direct Costs	8,774,060.81	7,964,707.33	7,964,707.33
2012-2013 Rate	2.42*	14.20*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,419,296.32	7,699,435.82	7,699,435.82
Indirect costs based on rate ** multiplied by actual direct costs	203,746.97	1,093,319.89	836,158.73
2012-2013 Actual Indirect Costs	308,803.77	1,028,664.27	1,028,664.27
2010-2011 Fixed Carry Forward	109,021.15	0.00	266,117.35
Total Indirect Costs	199,782.62	1,028,664.27	762,546.92
Over/(Under) Recovery	3,964.35	64,655.62	73,611.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	308,803.77	1,028,664.27	1,028,664.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,964.35	64,655.62	73,611.81
Total Projected Indirect 2014-2015 (Numerator)	304,839.42	964,008.65	955,052.46
Direct Costs	8,419,296.32	7,699,435.82	7,699,435.82
Rate for 2014-2015 **	3.62*	12.52*	12.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58000
Form R0418

*** Final ***

Monroe ISD
1101 SOUTH RAISINVILLE RD
MONROE, MI 48161

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,987,151.93	3,222,036.83	3,222,036.83
2010-2011 Fixed Carry Forward	91,058.17	-120,500.71	-120,500.71
Total Indirect Costs	1,896,093.76	3,342,537.54	3,342,537.54
2010-2011 Direct Costs	31,111,672.47	29,876,787.57	29,876,787.57
2012-2013 Rate	6.09*	11.19*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,010,520.54	27,797,386.83	27,797,386.83
Indirect costs based on rate ** multiplied by actual direct costs	1,766,740.70	3,110,527.59	3,110,527.59
2012-2013 Actual Indirect Costs	2,104,242.58	3,317,376.29	3,317,376.29
2010-2011 Fixed Carry Forward	91,058.17	-120,500.71	-120,500.71
Total Indirect Costs	2,013,184.41	3,437,877.00	3,437,877.00
Over/(Under) Recovery	-246,443.71	-327,349.41	-327,349.41

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,104,242.58	3,317,376.29	3,317,376.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-246,443.71	-327,349.41	-327,349.41
Total Projected Indirect 2014-2015 (Numerator)	2,350,686.29	3,644,725.70	3,644,725.70
Direct Costs	29,010,520.54	27,797,386.83	27,797,386.83
Rate for 2014-2015 **	8.10*	13.11*	13.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58010
Form R0418

*** Final ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,013,732.88	7,581,361.80	7,581,361.80
2010-2011 Fixed Carry Forward	407,626.20	0.00	716,196.87
Total Indirect Costs	1,606,106.68	7,581,361.80	6,865,164.93
2010-2011 Direct Costs	52,282,526.36	46,714,897.44	46,714,897.44
2012-2013 Rate	3.07*	16.23*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	51,068,542.23	45,440,158.12	45,440,158.12
Indirect costs based on rate ** multiplied by actual direct costs	1,567,804.25	6,816,023.72	6,679,703.24
2012-2013 Actual Indirect Costs	2,171,494.16	7,799,878.27	7,799,878.27
2010-2011 Fixed Carry Forward	407,626.20	0.00	716,196.87
Total Indirect Costs	1,763,867.96	7,799,878.27	7,083,681.40
Over/(Under) Recovery	-196,063.71	0.00	-403,978.16

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,171,494.16	7,799,878.27	7,799,878.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-196,063.71	0.00	-403,978.16
Total Projected Indirect 2014-2015 (Numerator)	2,367,557.87	7,799,878.27	8,203,856.43
Direct Costs	51,068,542.23	45,440,158.12	45,440,158.12
Rate for 2014-2015 **	4.64*	17.17*	18.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58020
Form R0418

*** Final ***

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,254,463.43	3,501,928.94	3,501,928.94
2010-2011 Fixed Carry Forward	-421,325.55	-724,466.54	-722,925.80
Total Indirect Costs	1,675,788.98	4,226,395.48	4,224,854.74
2010-2011 Direct Costs	20,952,277.82	18,704,812.31	18,704,812.31
2012-2013 Rate	8.00*	22.60*	22.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,674,742.29	19,177,726.21	19,177,726.21
Indirect costs based on rate ** multiplied by actual direct costs	1,733,979.38	2,876,658.93	4,332,248.35
2012-2013 Actual Indirect Costs	1,124,518.07	3,621,534.15	3,621,534.15
2010-2011 Fixed Carry Forward	-421,325.55	-724,466.54	-722,925.80
Total Indirect Costs	1,545,843.62	4,346,000.69	4,344,459.95
Over/(Under) Recovery	188,135.76	0.00	-12,211.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,124,518.07	3,621,534.15	3,621,534.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	188,135.76	0.00	-12,211.60
Total Projected Indirect 2014-2015 (Numerator)	936,382.31	3,621,534.15	3,633,745.75
Direct Costs	21,674,742.29	19,177,726.21	19,177,726.21
Rate for 2014-2015 **	4.32*	18.88*	18.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58030
Form R0418

*** Final ***

Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,184,765.28	4,818,854.26	4,818,854.26
2010-2011 Fixed Carry Forward	48,185.85	158,523.98	158,523.98
Total Indirect Costs	1,136,579.43	4,660,330.28	4,660,330.28
2010-2011 Direct Costs	44,001,126.81	40,367,037.83	40,367,037.83
2012-2013 Rate	2.58*	11.54*	11.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	39,209,625.91	35,813,085.33	35,813,085.33
Indirect costs based on rate ** multiplied by actual direct costs	1,011,608.35	4,132,830.05	4,132,830.05
2012-2013 Actual Indirect Costs	1,452,067.94	4,848,608.52	4,848,608.52
2010-2011 Fixed Carry Forward	48,185.85	158,523.98	158,523.98
Total Indirect Costs	1,403,882.09	4,690,084.54	4,690,084.54
Over/(Under) Recovery	-392,273.74	-557,254.49	-557,254.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,452,067.94	4,848,608.52	4,848,608.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-392,273.74	-557,254.49	-557,254.49
Total Projected Indirect 2014-2015 (Numerator)	1,844,341.68	5,405,863.01	5,405,863.01
Direct Costs	39,209,625.91	35,813,085.33	35,813,085.33
Rate for 2014-2015 **	4.70*	15.09*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58050
Form R0418

*** Final ***

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	494,563.45	2,602,501.27	2,602,501.27
2010-2011 Fixed Carry Forward	60,305.71	0.00	-465,427.32
Total Indirect Costs	434,257.74	2,602,501.27	3,067,928.59
2010-2011 Direct Costs	13,790,397.62	11,682,459.80	11,682,459.80
2012-2013 Rate	3.15*	22.28*	26.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,889,519.16	11,362,924.36	11,362,924.36
Indirect costs based on rate ** multiplied by actual direct costs	406,019.85	1,704,438.65	2,840,731.09
2012-2013 Actual Indirect Costs	580,477.05	2,107,071.85	2,107,071.85
2010-2011 Fixed Carry Forward	60,305.71	0.00	-465,427.32
Total Indirect Costs	520,171.34	2,107,071.85	2,572,499.17
Over/(Under) Recovery	-114,151.49	0.00	268,231.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	580,477.05	2,107,071.85	2,107,071.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-114,151.49	0.00	268,231.92
Total Projected Indirect 2014-2015 (Numerator)	694,628.54	2,107,071.85	1,838,839.93
Direct Costs	12,889,519.16	11,362,924.36	11,362,924.36
Rate for 2014-2015 **	5.39*	18.54*	16.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58070
Form R0418

*** Final ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	363,826.79	1,537,987.97	1,537,987.97
2010-2011 Fixed Carry Forward	49,730.92	172,010.94	171,738.08
Total Indirect Costs	314,095.87	1,365,977.03	1,366,249.89
2010-2011 Direct Costs	13,141,699.57	11,967,538.39	11,967,538.39
2012-2013 Rate	2.39*	11.41*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,222,722.13	11,217,740.60	11,217,740.60
Indirect costs based on rate ** multiplied by actual direct costs	292,123.06	1,279,944.20	1,281,065.98
2012-2013 Actual Indirect Costs	339,785.53	1,344,767.06	1,344,767.06
2010-2011 Fixed Carry Forward	49,730.92	172,010.94	171,738.08
Total Indirect Costs	290,054.61	1,172,756.12	1,173,028.98
Over/(Under) Recovery	2,068.45	107,188.08	108,037.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	339,785.53	1,344,767.06	1,344,767.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,068.45	107,188.08	108,037.00
Total Projected Indirect 2014-2015 (Numerator)	337,717.08	1,237,578.98	1,236,730.06
Direct Costs	12,222,722.13	11,217,740.60	11,217,740.60
Rate for 2014-2015 **	2.76*	11.03*	11.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58080
Form R0418

*** Final ***

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,068,427.15	3,105,636.53	3,105,636.53
2010-2011 Fixed Carry Forward	9,028.13	0.00	518,516.52
Total Indirect Costs	1,059,399.02	3,105,636.53	2,587,120.01
2010-2011 Direct Costs	20,062,030.60	18,024,821.22	18,024,821.22
2012-2013 Rate	5.28*	17.23*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,430,425.42	18,416,506.57	18,416,506.57
Indirect costs based on rate ** multiplied by actual direct costs	1,078,726.46	2,762,475.99	2,642,768.69
2012-2013 Actual Indirect Costs	956,837.13	2,970,755.98	2,970,755.98
2010-2011 Fixed Carry Forward	9,028.13	0.00	518,516.52
Total Indirect Costs	947,809.00	2,970,755.98	2,452,239.46
Over/(Under) Recovery	130,917.46	0.00	190,529.23

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	956,837.13	2,970,755.98	2,970,755.98
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	130,917.46	0.00	190,529.23
Total Projected Indirect 2014-2015 (Numerator)	825,919.67	2,970,755.98	2,780,226.75
Direct Costs	20,430,425.42	18,416,506.57	18,416,506.57
Rate for 2014-2015 **	4.04*	16.13*	15.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58090
Form R0418

*** Final ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	352,855.26	1,499,645.49	1,499,645.49
2010-2011 Fixed Carry Forward	41,033.11	0.00	256,159.14
Total Indirect Costs	311,822.15	1,499,645.49	1,243,486.35
2010-2011 Direct Costs	12,186,219.87	11,039,429.64	11,039,429.64
2012-2013 Rate	2.56*	13.58*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,311,213.78	10,209,771.09	10,209,771.09
Indirect costs based on rate ** multiplied by actual direct costs	289,567.07	1,386,486.91	1,149,620.22
2012-2013 Actual Indirect Costs	444,620.78	1,546,063.47	1,546,063.47
2010-2011 Fixed Carry Forward	41,033.11	0.00	256,159.14
Total Indirect Costs	403,587.67	1,546,063.47	1,289,904.33
Over/(Under) Recovery	-114,020.60	-159,576.56	-140,284.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	444,620.78	1,546,063.47	1,546,063.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-114,020.60	-159,576.56	-140,284.11
Total Projected Indirect 2014-2015 (Numerator)	558,641.38	1,705,640.03	1,686,347.58
Direct Costs	11,311,213.78	10,209,771.09	10,209,771.09
Rate for 2014-2015 **	4.94*	16.71*	16.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58100
Form R0418

*** Final ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	243,076.95	878,986.45	878,986.45
2010-2011 Fixed Carry Forward	33,868.85	0.00	97,747.00
Total Indirect Costs	209,208.10	878,986.45	781,239.45
2010-2011 Direct Costs	6,174,251.92	5,538,342.42	5,538,342.42
2012-2013 Rate	3.39*	15.87*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,534,294.96	5,027,759.60	5,027,759.60
Indirect costs based on rate ** multiplied by actual direct costs	187,612.60	754,163.94	709,416.88
2012-2013 Actual Indirect Costs	222,375.48	728,910.84	728,910.84
2010-2011 Fixed Carry Forward	33,868.85	0.00	97,747.00
Total Indirect Costs	188,506.63	728,910.84	631,163.84
Over/(Under) Recovery	-894.03	0.00	78,253.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	222,375.48	728,910.84	728,910.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-894.03	0.00	78,253.04
Total Projected Indirect 2014-2015 (Numerator)	223,269.51	728,910.84	650,657.80
Direct Costs	5,534,294.96	5,027,759.60	5,027,759.60
Rate for 2014-2015 **	4.03*	14.50*	12.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58110
Form R0418

*** Final ***

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	121,668.31	707,501.70	707,501.70
2010-2011 Fixed Carry Forward	37,258.09	50,554.62	50,554.62
Total Indirect Costs	84,410.22	656,947.08	656,947.08
2010-2011 Direct Costs	5,958,242.09	5,372,408.70	5,372,408.70
2012-2013 Rate	1.42*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,412,581.94	4,927,253.58	4,927,253.58
Indirect costs based on rate ** multiplied by actual direct costs	76,858.66	602,603.11	602,603.11
2012-2013 Actual Indirect Costs	148,218.36	633,546.72	633,546.72
2010-2011 Fixed Carry Forward	37,258.09	50,554.62	50,554.62
Total Indirect Costs	110,960.27	582,992.10	582,992.10
Over/(Under) Recovery	-34,101.61	19,611.01	19,611.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	148,218.36	633,546.72	633,546.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-34,101.61	19,611.01	19,611.01
Total Projected Indirect 2014-2015 (Numerator)	182,319.97	613,935.71	613,935.71
Direct Costs	5,412,581.94	4,927,253.58	4,927,253.58
Rate for 2014-2015 **	3.37*	12.46*	12.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58901
Form R0418

*** Final ***

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	59,468.00	152,550.00	152,550.00
2010-2011 Fixed Carry Forward	-10,914.63	0.00	-16,303.98
Total Indirect Costs	70,382.63	152,550.00	168,853.98
2010-2011 Direct Costs	863,216.00	770,134.00	770,134.00
2012-2013 Rate	8.15*	19.81*	21.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	918,164.00	816,901.00	816,901.00
Indirect costs based on rate ** multiplied by actual direct costs	74,830.37	122,535.15	179,146.39
2012-2013 Actual Indirect Costs	33,452.00	134,715.00	134,715.00
2010-2011 Fixed Carry Forward	-10,914.63	0.00	-16,303.98
Total Indirect Costs	44,366.63	134,715.00	151,018.98
Over/(Under) Recovery	30,463.74	0.00	28,127.41

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	33,452.00	134,715.00	134,715.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	30,463.74	0.00	28,127.41
Total Projected Indirect 2014-2015 (Numerator)	2,988.26	134,715.00	106,587.59
Direct Costs	918,164.00	816,901.00	816,901.00
Rate for 2014-2015 **	0.33*	16.49*	13.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 58902
Form R0418

*** Final ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	385,919.00	1,599,053.00	1,599,053.00
2010-2011 Fixed Carry Forward	-38,429.89	0.00	0.00
Total Indirect Costs	424,348.89	1,599,053.00	1,599,053.00
2010-2011 Direct Costs	5,056,012.00	3,842,878.00	3,842,878.00
2012-2013 Rate	8.39*	41.61*	41.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,084,744.00	3,951,004.00	3,951,004.00
Indirect costs based on rate ** multiplied by actual direct costs	426,610.02	592,650.60	987,751.00
2012-2013 Actual Indirect Costs	331,670.00	1,465,410.00	1,465,410.00
2010-2011 Fixed Carry Forward	-38,429.89	0.00	0.00
Total Indirect Costs	370,099.89	1,465,410.00	1,465,410.00
Over/(Under) Recovery	56,510.13	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	331,670.00	1,465,410.00	1,465,410.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	56,510.13	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	275,159.87	1,465,410.00	1,465,410.00
Direct Costs	5,084,744.00	3,951,004.00	3,951,004.00
Rate for 2014-2015 **	5.41*	37.09*	37.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59000
Form R0418

*** Final ***

Montcalm Area ISD
P.O. Box 367
Stanton, MI 48888

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	810,734.82	1,890,347.00	1,890,347.00
2010-2011 Fixed Carry Forward	156,941.97	199,212.38	199,212.38
Total Indirect Costs	653,792.85	1,691,134.62	1,691,134.62
2010-2011 Direct Costs	17,540,601.89	16,460,989.71	16,460,989.71
2012-2013 Rate	3.73*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,706,287.26	14,868,533.43	14,868,533.43
Indirect costs based on rate ** multiplied by actual direct costs	585,844.51	1,526,998.38	1,526,998.38
2012-2013 Actual Indirect Costs	1,173,377.47	2,055,816.15	2,055,816.15
2010-2011 Fixed Carry Forward	156,941.97	199,212.38	199,212.38
Total Indirect Costs	1,016,435.50	1,856,603.77	1,856,603.77
Over/(Under) Recovery	-430,590.99	-329,605.39	-329,605.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,173,377.47	2,055,816.15	2,055,816.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-430,590.99	-329,605.39	-329,605.39
Total Projected Indirect 2014-2015 (Numerator)	1,603,968.46	2,385,421.54	2,385,421.54
Direct Costs	15,706,287.26	14,868,533.43	14,868,533.43
Rate for 2014-2015 **	10.21*	16.04*	16.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59020
Form R0418

*** Final ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	248,314.07	1,289,901.71	1,289,901.71
2010-2011 Fixed Carry Forward	-7,653.45	-217,836.45	-207,012.62
Total Indirect Costs	255,967.52	1,507,738.16	1,496,914.33
2010-2011 Direct Costs	8,193,457.27	7,151,869.63	7,151,869.63
2012-2013 Rate	3.12*	21.08*	20.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,309,212.50	7,551,707.34	7,551,707.34
Indirect costs based on rate ** multiplied by actual direct costs	259,247.43	1,132,756.10	1,580,572.35
2012-2013 Actual Indirect Costs	197,861.47	955,366.63	955,366.63
2010-2011 Fixed Carry Forward	-7,653.45	-217,836.45	-207,012.62
Total Indirect Costs	205,514.92	1,173,203.08	1,162,379.25
Over/(Under) Recovery	53,732.51	0.00	418,193.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	197,861.47	955,366.63	955,366.63
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	53,732.51	0.00	418,193.10
Total Projected Indirect 2014-2015 (Numerator)	144,128.96	955,366.63	537,173.53
Direct Costs	8,309,212.50	7,551,707.34	7,551,707.34
Rate for 2014-2015 **	1.73*	12.65*	7.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59045
Form R0418

*** Final ***

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	295,286.97	832,325.59	832,325.59
2010-2011 Fixed Carry Forward	154,570.21	0.00	274,513.85
Total Indirect Costs	140,716.76	832,325.59	557,811.74
2010-2011 Direct Costs	6,930,462.03	6,393,423.41	6,393,423.41
2012-2013 Rate	2.03*	13.02*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,866,454.19	6,292,815.81	6,292,815.81
Indirect costs based on rate ** multiplied by actual direct costs	139,389.02	819,324.62	548,733.54
2012-2013 Actual Indirect Costs	316,293.95	889,932.33	889,932.33
2010-2011 Fixed Carry Forward	154,570.21	0.00	274,513.85
Total Indirect Costs	161,723.74	889,932.33	615,418.48
Over/(Under) Recovery	-22,334.72	-70,607.71	-66,684.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	316,293.95	889,932.33	889,932.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,334.72	-70,607.71	-66,684.94
Total Projected Indirect 2014-2015 (Numerator)	338,628.67	960,540.04	956,617.27
Direct Costs	6,866,454.19	6,292,815.81	6,292,815.81
Rate for 2014-2015 **	4.93*	15.26*	15.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59070
Form R0418

*** Final ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,055,343.02	3,672,226.31	3,672,226.31
2010-2011 Fixed Carry Forward	-28,790.05	142,030.26	123,167.90
Total Indirect Costs	1,084,133.07	3,530,196.05	3,549,058.41
2010-2011 Direct Costs	30,336,771.12	27,719,887.83	27,719,887.83
2012-2013 Rate	3.57*	12.74*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	30,123,676.40	27,653,823.17	27,653,823.17
Indirect costs based on rate ** multiplied by actual direct costs	1,075,415.25	3,523,097.07	3,539,689.37
2012-2013 Actual Indirect Costs	1,073,737.84	3,543,591.07	3,543,591.07
2010-2011 Fixed Carry Forward	-28,790.05	142,030.26	123,167.90
Total Indirect Costs	1,102,527.89	3,401,560.81	3,420,423.17
Over/(Under) Recovery	-27,112.64	121,536.26	119,266.20

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,073,737.84	3,543,591.07	3,543,591.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-27,112.64	121,536.26	119,266.20
Total Projected Indirect 2014-2015 (Numerator)	1,100,850.48	3,422,054.81	3,424,324.87
Direct Costs	30,123,676.40	27,653,823.17	27,653,823.17
Rate for 2014-2015 **	3.65*	12.37*	12.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59080
Form R0418

*** Final ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	618,818.50	2,454,955.73	2,454,955.73
2010-2011 Fixed Carry Forward	-94,692.45	0.00	-69,569.60
Total Indirect Costs	713,510.95	2,454,955.73	2,524,525.33
2010-2011 Direct Costs	17,837,757.50	16,001,620.27	16,001,620.27
2012-2013 Rate	4.00*	15.34*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,364,502.06	16,863,917.07	16,863,917.07
Indirect costs based on rate ** multiplied by actual direct costs	734,580.08	2,529,587.56	2,661,126.11
2012-2013 Actual Indirect Costs	599,607.98	2,100,192.97	2,100,192.97
2010-2011 Fixed Carry Forward	-94,692.45	0.00	-69,569.60
Total Indirect Costs	694,300.43	2,100,192.97	2,169,762.57
Over/(Under) Recovery	40,279.65	0.00	491,363.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	599,607.98	2,100,192.97	2,100,192.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	40,279.65	0.00	491,363.54
Total Projected Indirect 2014-2015 (Numerator)	559,328.33	2,100,192.97	1,608,829.43
Direct Costs	18,364,502.06	16,863,917.07	16,863,917.07
Rate for 2014-2015 **	3.05*	12.45*	9.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59090
Form R0418

*** Final ***

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	267,018.26	1,346,995.32	1,346,995.32
2010-2011 Fixed Carry Forward	51,177.53	165,402.47	165,402.47
Total Indirect Costs	215,840.73	1,181,592.85	1,181,592.85
2010-2011 Direct Costs	12,121,217.15	11,041,240.09	11,041,240.09
2012-2013 Rate	1.78*	10.70*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,959,941.67	8,958,378.10	8,958,378.10
Indirect costs based on rate ** multiplied by actual direct costs	177,286.96	958,546.46	958,546.46
2012-2013 Actual Indirect Costs	429,898.84	1,431,462.41	1,431,462.41
2010-2011 Fixed Carry Forward	51,177.53	165,402.47	165,402.47
Total Indirect Costs	378,721.31	1,266,059.94	1,266,059.94
Over/(Under) Recovery	-201,434.35	-307,513.48	-307,513.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	429,898.84	1,431,462.41	1,431,462.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-201,434.35	-307,513.48	-307,513.48
Total Projected Indirect 2014-2015 (Numerator)	631,333.19	1,738,975.89	1,738,975.89
Direct Costs	9,959,941.67	8,958,378.10	8,958,378.10
Rate for 2014-2015 **	6.34*	19.41*	19.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59125
Form R0418

*** Final ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	351,429.14	1,834,317.54	1,834,317.54
2010-2011 Fixed Carry Forward	137,885.91	0.00	268,596.67
Total Indirect Costs	213,543.23	1,834,317.54	1,565,720.87
2010-2011 Direct Costs	15,542,451.34	14,059,562.94	14,059,562.94
2012-2013 Rate	1.37*	13.05*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,928,043.09	12,697,257.57	12,697,257.57
Indirect costs based on rate ** multiplied by actual direct costs	190,814.19	1,656,992.11	1,414,474.49
2012-2013 Actual Indirect Costs	371,752.83	1,602,538.35	1,602,538.35
2010-2011 Fixed Carry Forward	137,885.91	0.00	268,596.67
Total Indirect Costs	233,866.92	1,602,538.35	1,333,941.68
Over/(Under) Recovery	-43,052.73	54,453.76	80,532.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	371,752.83	1,602,538.35	1,602,538.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-43,052.73	54,453.76	80,532.81
Total Projected Indirect 2014-2015 (Numerator)	414,805.56	1,548,084.59	1,522,005.54
Direct Costs	13,928,043.09	12,697,257.57	12,697,257.57
Rate for 2014-2015 **	2.98*	12.19*	11.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59150
Form R0418

*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	172,455.73	676,651.75	676,651.75
2010-2011 Fixed Carry Forward	7,579.24	40,590.09	44,471.31
Total Indirect Costs	164,876.49	636,061.66	632,180.44
2010-2011 Direct Costs	5,824,981.18	5,320,785.16	5,320,785.16
2012-2013 Rate	2.83*	11.95*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,511,772.94	5,019,866.22	5,019,866.22
Indirect costs based on rate ** multiplied by actual direct costs	155,983.17	599,874.01	596,360.11
2012-2013 Actual Indirect Costs	220,703.81	712,610.53	712,610.53
2010-2011 Fixed Carry Forward	7,579.24	40,590.09	44,471.31
Total Indirect Costs	213,124.57	672,020.44	668,139.22
Over/(Under) Recovery	-57,141.40	-72,146.43	-71,779.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	220,703.81	712,610.53	712,610.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-57,141.40	-72,146.43	-71,779.11
Total Projected Indirect 2014-2015 (Numerator)	277,845.21	784,756.96	784,389.64
Direct Costs	5,511,772.94	5,019,866.22	5,019,866.22
Rate for 2014-2015 **	5.04*	15.63*	15.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 59901
Form R0418

*** Final ***

Threshold Academy
5827 Orleans Rd
Orleans, MI 48865

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	97,353.26	319,627.91	319,627.91
2010-2011 Fixed Carry Forward	1,336.42	0.00	-43,699.98
Total Indirect Costs	96,016.84	319,627.91	363,327.89
2010-2011 Direct Costs	1,661,102.71	1,438,828.06	1,438,828.06
2012-2013 Rate	5.78*	22.21*	25.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,597,823.48	1,394,974.03	1,394,974.03
Indirect costs based on rate ** multiplied by actual direct costs	92,354.20	209,246.10	348,743.51
2012-2013 Actual Indirect Costs	113,714.96	316,564.41	316,564.41
2010-2011 Fixed Carry Forward	1,336.42	0.00	-43,699.98
Total Indirect Costs	112,378.54	316,564.41	360,264.39
Over/(Under) Recovery	-20,024.34	0.00	-11,520.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	113,714.96	316,564.41	316,564.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,024.34	0.00	-11,520.88
Total Projected Indirect 2014-2015 (Numerator)	133,739.30	316,564.41	328,085.29
Direct Costs	1,597,823.48	1,394,974.03	1,394,974.03
Rate for 2014-2015 **	8.37*	22.69*	23.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 60010
Form R0418

*** Final ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	195,567.29	530,031.39	530,031.39
2010-2011 Fixed Carry Forward	24,817.15	0.00	8,103.18
Total Indirect Costs	170,750.14	530,031.39	521,928.21
2010-2011 Direct Costs	2,746,541.97	2,412,077.87	2,412,077.87
2012-2013 Rate	6.22*	21.97*	21.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,783,207.61	2,483,462.52	2,483,462.52
Indirect costs based on rate ** multiplied by actual direct costs	173,115.51	372,519.38	537,421.29
2012-2013 Actual Indirect Costs	174,948.33	474,693.42	474,693.42
2010-2011 Fixed Carry Forward	24,817.15	0.00	8,103.18
Total Indirect Costs	150,131.18	474,693.42	466,590.24
Over/(Under) Recovery	22,984.33	0.00	70,831.05

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	174,948.33	474,693.42	474,693.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,984.33	0.00	70,831.05
Total Projected Indirect 2014-2015 (Numerator)	151,964.00	474,693.42	403,862.37
Direct Costs	2,783,207.61	2,483,462.52	2,483,462.52
Rate for 2014-2015 **	5.46*	19.11*	16.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 60020
Form R0418

*** Final ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	238,364.68	832,895.92	832,895.92
2010-2011 Fixed Carry Forward	67,293.04	0.00	-65,875.04
Total Indirect Costs	171,071.64	832,895.92	898,770.96
2010-2011 Direct Costs	4,361,581.64	3,770,741.06	3,770,741.06
2012-2013 Rate	3.92*	22.09*	23.84**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,271,964.94	3,729,113.14	3,729,113.14
Indirect costs based on rate ** multiplied by actual direct costs	167,461.03	559,366.97	889,020.57
2012-2013 Actual Indirect Costs	224,689.72	767,541.52	767,541.52
2010-2011 Fixed Carry Forward	67,293.04	0.00	-65,875.04
Total Indirect Costs	157,396.68	767,541.52	833,416.56
Over/(Under) Recovery	10,064.35	0.00	55,604.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	224,689.72	767,541.52	767,541.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	10,064.35	0.00	55,604.01
Total Projected Indirect 2014-2015 (Numerator)	214,625.37	767,541.52	711,937.51
Direct Costs	4,271,964.94	3,729,113.14	3,729,113.14
Rate for 2014-2015 **	5.02*	20.58*	19.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61000
Form R0418

*** Final ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,405,193.08	4,660,637.68	4,660,637.68
2010-2011 Fixed Carry Forward	0.00	0.00	1,060,107.63
Total Indirect Costs	3,405,193.08	4,660,637.68	3,600,530.05
2010-2011 Direct Costs	25,847,704.39	24,592,259.79	24,592,259.79
2012-2013 Rate	13.17*	18.95*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,400,368.68	24,537,988.07	24,537,988.07
Indirect costs based on rate ** multiplied by actual direct costs	3,345,228.56	3,680,698.21	3,592,361.45
2012-2013 Actual Indirect Costs	2,373,333.05	3,391,706.54	3,391,706.54
2010-2011 Fixed Carry Forward	0.00	0.00	1,060,107.63
Total Indirect Costs	2,373,333.05	3,391,706.54	2,331,598.91
Over/(Under) Recovery	971,895.51	0.00	1,260,762.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,373,333.05	3,391,706.54	3,391,706.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	971,895.51	0.00	1,260,762.54
Total Projected Indirect 2014-2015 (Numerator)	1,401,437.54	3,391,706.54	2,130,944.00
Direct Costs	25,400,368.68	24,537,988.07	24,537,988.07
Rate for 2014-2015 **	5.52*	13.82*	8.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61010
Form R0418

*** Final ***

Muskegon, Public Schools of the City of
349 WEST WEBSTER AVE
MUSKEGON, MI 49440

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,624,811.29	8,062,169.89	8,062,169.89
2010-2011 Fixed Carry Forward	20,287.87	0.00	1,262,682.47
Total Indirect Costs	2,604,523.42	8,062,169.89	6,799,487.42
2010-2011 Direct Costs	61,975,337.48	56,537,978.88	56,537,978.88
2012-2013 Rate	4.20*	14.26*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	56,870,263.19	51,245,904.28	51,245,904.28
Indirect costs based on rate ** multiplied by actual direct costs	2,388,551.05	7,307,665.95	6,164,882.28
2012-2013 Actual Indirect Costs	2,518,465.74	8,142,824.65	8,142,824.65
2010-2011 Fixed Carry Forward	20,287.87	0.00	1,262,682.47
Total Indirect Costs	2,498,177.87	8,142,824.65	6,880,142.18
Over/(Under) Recovery	-109,626.82	-835,158.70	-715,259.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,518,465.74	8,142,824.65	8,142,824.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-109,626.82	-835,158.70	-715,259.90
Total Projected Indirect 2014-2015 (Numerator)	2,628,092.56	8,977,983.35	8,858,084.55
Direct Costs	56,870,263.19	51,245,904.28	51,245,904.28
Rate for 2014-2015 **	4.62*	17.52*	17.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61020
Form R0418

*** Final ***

Muskegon Heights School District
2603 LEAHY ST
MUSKEGON, MI 49444

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	857,590.01	3,073,582.36	3,073,582.36
2010-2011 Fixed Carry Forward	-13,891.20	0.00	64,988.72
Total Indirect Costs	871,481.21	3,073,582.36	3,008,593.64
2010-2011 Direct Costs	21,027,514.95	18,811,522.60	18,811,522.60
2012-2013 Rate	4.14*	16.34*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	-13,891.20	0.00	64,988.72
Total Indirect Costs	13,891.20	0.00	-64,988.72
Over/(Under) Recovery	-13,891.20	0.00	64,988.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,891.20	0.00	64,988.72
Total Projected Indirect 2014-2015 (Numerator)	13,891.20	0.00	-64,988.72
Direct Costs	0.00	0.00	0.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61060
Form R0418

*** Final ***

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,458,415.80	3,946,906.45	3,946,906.45
2010-2011 Fixed Carry Forward	-17,085.55	0.00	741,896.12
Total Indirect Costs	1,475,501.35	3,946,906.45	3,205,010.33
2010-2011 Direct Costs	32,577,990.14	30,089,499.49	30,089,499.49
2012-2013 Rate	4.53*	13.12*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	32,941,924.83	30,467,493.20	30,467,493.20
Indirect costs based on rate ** multiplied by actual direct costs	1,492,269.19	3,997,335.11	3,244,788.03
2012-2013 Actual Indirect Costs	1,298,581.20	3,773,012.83	3,773,012.83
2010-2011 Fixed Carry Forward	-17,085.55	0.00	741,896.12
Total Indirect Costs	1,315,666.75	3,773,012.83	3,031,116.71
Over/(Under) Recovery	176,602.44	224,322.28	213,671.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,298,581.20	3,773,012.83	3,773,012.83
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	176,602.44	224,322.28	213,671.32
Total Projected Indirect 2014-2015 (Numerator)	1,121,978.76	3,548,690.55	3,559,341.51
Direct Costs	32,941,924.83	30,467,493.20	30,467,493.20
Rate for 2014-2015 **	3.41*	11.65*	11.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61065
Form R0418

*** Final ***

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	538,836.34	1,706,978.44	1,706,978.44
2010-2011 Fixed Carry Forward	-68,286.81	396,618.40	396,618.40
Total Indirect Costs	607,123.15	1,310,360.04	1,310,360.04
2010-2011 Direct Costs	15,960,803.52	14,792,661.42	14,792,661.42
2012-2013 Rate	3.80*	8.86*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,859,783.17	14,643,316.11	14,643,316.11
Indirect costs based on rate ** multiplied by actual direct costs	602,671.76	1,297,397.81	1,297,397.81
2012-2013 Actual Indirect Costs	675,502.82	1,891,969.88	1,891,969.88
2010-2011 Fixed Carry Forward	-68,286.81	396,618.40	396,618.40
Total Indirect Costs	743,789.63	1,495,351.48	1,495,351.48
Over/(Under) Recovery	-141,117.87	-197,953.67	-197,953.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	675,502.82	1,891,969.88	1,891,969.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-141,117.87	-197,953.67	-197,953.67
Total Projected Indirect 2014-2015 (Numerator)	816,620.69	2,089,923.55	2,089,923.55
Direct Costs	15,859,783.17	14,643,316.11	14,643,316.11
Rate for 2014-2015 **	5.15*	14.27*	14.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61080
Form R0418

*** Final ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	775,290.40	3,227,540.24	3,227,540.24
2010-2011 Fixed Carry Forward	-35,392.40	282,062.56	282,062.56
Total Indirect Costs	810,682.80	2,945,477.68	2,945,477.68
2010-2011 Direct Costs	29,707,218.87	27,254,969.03	27,254,969.03
2012-2013 Rate	2.73*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	28,152,245.03	26,111,786.64	26,111,786.64
Indirect costs based on rate ** multiplied by actual direct costs	768,556.29	2,822,684.14	2,822,684.14
2012-2013 Actual Indirect Costs	815,792.92	2,856,251.31	2,856,251.31
2010-2011 Fixed Carry Forward	-35,392.40	282,062.56	282,062.56
Total Indirect Costs	851,185.32	2,574,188.75	2,574,188.75
Over/(Under) Recovery	-82,629.03	248,495.39	248,495.39

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	815,792.92	2,856,251.31	2,856,251.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-82,629.03	248,495.39	248,495.39
Total Projected Indirect 2014-2015 (Numerator)	898,421.95	2,607,755.92	2,607,755.92
Direct Costs	28,152,245.03	26,111,786.64	26,111,786.64
Rate for 2014-2015 **	3.19*	9.99*	9.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61120
Form R0418

*** Final ***

Holton Public Schools
8897 HOLTON DUCK LAKE RD
HOLTON, MI 49425

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	303,392.19	1,161,313.36	1,161,313.36
2010-2011 Fixed Carry Forward	-35,794.22	0.00	68,771.60
Total Indirect Costs	339,186.41	1,161,313.36	1,092,541.76
2010-2011 Direct Costs	8,429,287.97	7,571,366.80	7,571,366.80
2012-2013 Rate	4.02*	15.34*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,115,078.12	7,600,488.22	7,600,488.22
Indirect costs based on rate ** multiplied by actual direct costs	326,226.14	1,140,073.23	1,096,750.45
2012-2013 Actual Indirect Costs	317,715.79	998,509.18	998,509.18
2010-2011 Fixed Carry Forward	-35,794.22	0.00	68,771.60
Total Indirect Costs	353,510.01	998,509.18	929,737.58
Over/(Under) Recovery	-27,283.87	0.00	167,012.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	317,715.79	998,509.18	998,509.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-27,283.87	0.00	167,012.87
Total Projected Indirect 2014-2015 (Numerator)	344,999.66	998,509.18	831,496.31
Direct Costs	8,115,078.12	7,600,488.22	7,600,488.22
Rate for 2014-2015 **	4.25*	13.14*	10.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61180
Form R0418

*** Final ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	385,068.82	1,688,807.16	1,688,807.16
2010-2011 Fixed Carry Forward	-40,216.69	0.00	76,996.24
Total Indirect Costs	425,285.51	1,688,807.16	1,611,810.92
2010-2011 Direct Costs	12,330,520.16	11,026,781.82	11,026,781.82
2012-2013 Rate	3.45*	15.32*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,808,494.48	11,624,774.63	11,624,774.63
Indirect costs based on rate ** multiplied by actual direct costs	441,893.06	1,743,716.19	1,699,542.05
2012-2013 Actual Indirect Costs	393,724.89	1,577,444.74	1,577,444.74
2010-2011 Fixed Carry Forward	-40,216.69	0.00	76,996.24
Total Indirect Costs	433,941.58	1,577,444.74	1,500,448.50
Over/(Under) Recovery	7,951.48	0.00	199,093.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	393,724.89	1,577,444.74	1,577,444.74
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	7,951.48	0.00	199,093.55
Total Projected Indirect 2014-2015 (Numerator)	385,773.41	1,577,444.74	1,378,351.19
Direct Costs	12,808,494.48	11,624,774.63	11,624,774.63
Rate for 2014-2015 **	3.01*	13.57*	11.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61190
Form R0418

*** Final ***

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	604,275.56	2,381,837.40	2,381,837.40
2010-2011 Fixed Carry Forward	101,878.45	999,334.38	999,334.38
Total Indirect Costs	502,397.11	1,382,503.02	1,382,503.02
2010-2011 Direct Costs	29,280,853.42	27,503,291.58	27,503,291.58
2012-2013 Rate	1.72*	5.03*	5.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,319,355.49	27,636,125.48	27,636,125.48
Indirect costs based on rate ** multiplied by actual direct costs	504,292.91	1,390,097.11	1,390,097.11
2012-2013 Actual Indirect Costs	653,988.61	2,337,218.62	2,337,218.62
2010-2011 Fixed Carry Forward	101,878.45	999,334.38	999,334.38
Total Indirect Costs	552,110.16	1,337,884.24	1,337,884.24
Over/(Under) Recovery	-47,817.25	52,212.87	52,212.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	653,988.61	2,337,218.62	2,337,218.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-47,817.25	52,212.87	52,212.87
Total Projected Indirect 2014-2015 (Numerator)	701,805.86	2,285,005.75	2,285,005.75
Direct Costs	29,319,355.49	27,636,125.48	27,636,125.48
Rate for 2014-2015 **	2.39*	8.27*	8.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61210
Form R0418

*** Final ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	368,209.85	1,448,835.88	1,448,835.88
2010-2011 Fixed Carry Forward	-23,539.96	0.00	-121,217.08
Total Indirect Costs	391,749.81	1,448,835.88	1,570,052.96
2010-2011 Direct Costs	9,917,258.65	8,836,632.62	8,836,632.62
2012-2013 Rate	3.95*	16.40*	17.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,896,330.52	8,890,409.84	8,890,409.84
Indirect costs based on rate ** multiplied by actual direct costs	390,905.06	1,333,561.48	1,579,825.83
2012-2013 Actual Indirect Costs	382,846.55	1,388,767.23	1,388,767.23
2010-2011 Fixed Carry Forward	-23,539.96	0.00	-121,217.08
Total Indirect Costs	406,386.51	1,388,767.23	1,509,984.31
Over/(Under) Recovery	-15,481.45	0.00	69,841.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	382,846.55	1,388,767.23	1,388,767.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,481.45	0.00	69,841.52
Total Projected Indirect 2014-2015 (Numerator)	398,328.00	1,388,767.23	1,318,925.71
Direct Costs	9,896,330.52	8,890,409.84	8,890,409.84
Rate for 2014-2015 **	4.03*	15.62*	14.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61220
Form R0418

*** Final ***

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,058,214.74	3,493,212.54	3,493,212.54
2010-2011 Fixed Carry Forward	26,476.12	173,983.40	174,223.25
Total Indirect Costs	1,031,738.62	3,319,229.14	3,318,989.29
2010-2011 Direct Costs	33,873,037.09	31,438,039.29	31,438,039.29
2012-2013 Rate	3.05*	10.56*	10.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,473,618.00	31,065,109.33	31,065,109.33
Indirect costs based on rate ** multiplied by actual direct costs	1,020,945.35	3,280,475.55	3,280,475.55
2012-2013 Actual Indirect Costs	835,600.98	3,244,109.65	3,244,109.65
2010-2011 Fixed Carry Forward	26,476.12	173,983.40	174,223.25
Total Indirect Costs	809,124.86	3,070,126.25	3,069,886.40
Over/(Under) Recovery	211,820.49	210,349.30	210,589.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	835,600.98	3,244,109.65	3,244,109.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	211,820.49	210,349.30	210,589.15
Total Projected Indirect 2014-2015 (Numerator)	623,780.49	3,033,760.35	3,033,520.50
Direct Costs	33,473,618.00	31,065,109.33	31,065,109.33
Rate for 2014-2015 **	1.86*	9.77*	9.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61230
Form R0418

*** Final ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	165,969.74	753,279.31	753,279.31
2010-2011 Fixed Carry Forward	-17,124.22	88,193.84	88,193.84
Total Indirect Costs	183,093.96	665,085.47	665,085.47
2010-2011 Direct Costs	7,842,754.80	7,255,445.23	7,255,445.23
2012-2013 Rate	2.33*	9.17*	9.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,185,425.33	7,604,859.77	7,604,859.77
Indirect costs based on rate ** multiplied by actual direct costs	190,720.41	697,365.64	697,365.64
2012-2013 Actual Indirect Costs	257,643.46	838,209.02	838,209.02
2010-2011 Fixed Carry Forward	-17,124.22	88,193.84	88,193.84
Total Indirect Costs	274,767.68	750,015.18	750,015.18
Over/(Under) Recovery	-84,047.27	-52,649.54	-52,649.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	257,643.46	838,209.02	838,209.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-84,047.27	-52,649.54	-52,649.54
Total Projected Indirect 2014-2015 (Numerator)	341,690.73	890,858.56	890,858.56
Direct Costs	8,185,425.33	7,604,859.77	7,604,859.77
Rate for 2014-2015 **	4.17*	11.71*	11.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61240
Form R0418

*** Final ***

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	583,967.81	2,006,369.07	2,006,369.07
2010-2011 Fixed Carry Forward	-101,977.18	385,680.30	385,680.30
Total Indirect Costs	685,944.99	1,620,688.77	1,620,688.77
2010-2011 Direct Costs	21,849,483.51	20,427,082.25	20,427,082.25
2012-2013 Rate	3.14*	7.93*	7.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,600,104.39	20,216,176.62	20,216,176.62
Indirect costs based on rate ** multiplied by actual direct costs	678,243.28	1,603,142.81	1,603,142.81
2012-2013 Actual Indirect Costs	587,967.92	1,971,895.69	1,971,895.69
2010-2011 Fixed Carry Forward	-101,977.18	385,680.30	385,680.30
Total Indirect Costs	689,945.10	1,586,215.39	1,586,215.39
Over/(Under) Recovery	-11,701.82	16,927.42	16,927.42

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	587,967.92	1,971,895.69	1,971,895.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-11,701.82	16,927.42	16,927.42
Total Projected Indirect 2014-2015 (Numerator)	599,669.74	1,954,968.27	1,954,968.27
Direct Costs	21,600,104.39	20,216,176.62	20,216,176.62
Rate for 2014-2015 **	2.78*	9.67*	9.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61902
Form R0418

*** Final ***

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	166,519.00	1,244,860.00	1,244,860.00
2010-2011 Fixed Carry Forward	-6,092.73	0.00	0.00
Total Indirect Costs	172,611.73	1,244,860.00	1,244,860.00
2010-2011 Direct Costs	4,687,683.00	3,609,342.00	3,609,342.00
2012-2013 Rate	3.68*	34.49*	34.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,286,430.00	4,252,657.00	4,252,657.00
Indirect costs based on rate ** multiplied by actual direct costs	194,540.62	637,898.55	1,063,164.25
2012-2013 Actual Indirect Costs	195,834.00	1,229,607.00	1,229,607.00
2010-2011 Fixed Carry Forward	-6,092.73	0.00	0.00
Total Indirect Costs	201,926.73	1,229,607.00	1,229,607.00
Over/(Under) Recovery	-7,386.11	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	195,834.00	1,229,607.00	1,229,607.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,386.11	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	203,220.11	1,229,607.00	1,229,607.00
Direct Costs	5,286,430.00	4,252,657.00	4,252,657.00
Rate for 2014-2015 **	3.84*	28.91*	28.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61904
Form R0418

*** Final ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,486.11	438,526.68	438,526.68
2010-2011 Fixed Carry Forward	5,463.89	-32,941.19	-70,899.83
Total Indirect Costs	-3,977.78	471,467.87	509,426.51
2010-2011 Direct Costs	3,159,090.82	2,722,050.25	2,722,050.25
2012-2013 Rate	0.00*	17.32*	18.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,883,935.35	2,474,191.20	2,474,191.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	371,128.68	462,921.17
2012-2013 Actual Indirect Costs	8,539.24	418,283.39	418,283.39
2010-2011 Fixed Carry Forward	5,463.89	-32,941.19	-70,899.83
Total Indirect Costs	3,075.35	451,224.58	489,183.22
Over/(Under) Recovery	0.00	0.00	-26,262.05

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	8,539.24	418,283.39	418,283.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-26,262.05
Total Projected Indirect 2014-2015 (Numerator)	8,539.24	418,283.39	444,545.44
Direct Costs	2,883,935.35	2,474,191.20	2,474,191.20
Rate for 2014-2015 **	0.30*	16.91*	17.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 61905
Form R0418

*** Final ***

Muskegon Heights Public School Academy
2603 Leahy
Muskegon Heights, MI 49444

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,801,542.16	8,278,870.22	8,278,870.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	167,851.07	1,690,523.01	1,690,523.01
Total Indirect Costs	167,851.07	1,690,523.01	1,690,523.01
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	167,851.07	1,690,523.01	1,690,523.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	167,851.07	1,690,523.01	1,690,523.01
Direct Costs	9,801,542.16	8,278,870.22	8,278,870.22
Rate for 2014-2015 **	1.71*	20.42*	20.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62000
Form R0418

*** Final ***

Newaygo County RESA
4747 WEST 48TH ST
FREMONT, MI 49412

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,114,744.62	2,149,571.37	2,149,571.37
2010-2011 Fixed Carry Forward	-163,280.17	-111,635.34	-121,356.11
Total Indirect Costs	1,278,024.79	2,261,206.71	2,270,927.48
2010-2011 Direct Costs	15,488,273.78	14,453,447.03	14,453,447.03
2012-2013 Rate	8.25*	15.64*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,176,277.89	14,478,297.21	14,478,297.21
Indirect costs based on rate ** multiplied by actual direct costs	1,252,042.93	2,171,744.58	2,274,540.49
2012-2013 Actual Indirect Costs	960,650.39	1,658,631.07	1,658,631.07
2010-2011 Fixed Carry Forward	-163,280.17	-111,635.34	-121,356.11
Total Indirect Costs	1,123,930.56	1,770,266.41	1,779,987.18
Over/(Under) Recovery	128,112.37	0.00	494,553.31

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	960,650.39	1,658,631.07	1,658,631.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	128,112.37	0.00	494,553.31
Total Projected Indirect 2014-2015 (Numerator)	832,538.02	1,658,631.07	1,164,077.76
Direct Costs	15,176,277.89	14,478,297.21	14,478,297.21
Rate for 2014-2015 **	5.49*	11.46*	8.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62040
Form R0418

*** Final ***

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	537,559.80	1,963,729.21	1,963,729.21
2010-2011 Fixed Carry Forward	32,565.73	119,305.86	119,355.40
Total Indirect Costs	504,994.07	1,844,423.35	1,844,373.81
2010-2011 Direct Costs	19,279,853.45	17,853,684.04	17,853,684.04
2012-2013 Rate	2.62*	10.33*	10.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,780,694.27	18,312,906.12	18,312,906.12
Indirect costs based on rate ** multiplied by actual direct costs	518,254.19	1,891,723.20	1,891,723.20
2012-2013 Actual Indirect Costs	485,816.52	1,953,604.67	1,953,604.67
2010-2011 Fixed Carry Forward	32,565.73	119,305.86	119,355.40
Total Indirect Costs	453,250.79	1,834,298.81	1,834,249.27
Over/(Under) Recovery	65,003.40	57,424.39	57,473.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	485,816.52	1,953,604.67	1,953,604.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	65,003.40	57,424.39	57,473.93
Total Projected Indirect 2014-2015 (Numerator)	420,813.12	1,896,180.28	1,896,130.74
Direct Costs	19,780,694.27	18,312,906.12	18,312,906.12
Rate for 2014-2015 **	2.13*	10.35*	10.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62050
Form R0418

*** Final ***

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	474,346.37	1,958,498.37	1,958,498.37
2010-2011 Fixed Carry Forward	-45,304.46	0.00	261,493.33
Total Indirect Costs	519,650.83	1,958,498.37	1,697,005.04
2010-2011 Direct Costs	17,962,552.45	16,478,400.45	16,478,400.45
2012-2013 Rate	2.89*	11.89*	10.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,382,738.26	16,210,778.27	16,210,778.27
Indirect costs based on rate ** multiplied by actual direct costs	502,361.14	1,927,461.54	1,669,710.16
2012-2013 Actual Indirect Costs	484,381.35	1,656,341.34	1,656,341.34
2010-2011 Fixed Carry Forward	-45,304.46	0.00	261,493.33
Total Indirect Costs	529,685.81	1,656,341.34	1,394,848.01
Over/(Under) Recovery	-27,324.67	271,120.20	274,862.15

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	484,381.35	1,656,341.34	1,656,341.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-27,324.67	271,120.20	274,862.15
Total Projected Indirect 2014-2015 (Numerator)	511,706.02	1,385,221.14	1,381,479.19
Direct Costs	17,382,738.26	16,210,778.27	16,210,778.27
Rate for 2014-2015 **	2.94*	8.55*	8.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62060
Form R0418

*** Final ***

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	416,277.36	1,147,901.71	1,147,901.71
2010-2011 Fixed Carry Forward	-12,959.59	115,837.03	116,528.15
Total Indirect Costs	429,236.95	1,032,064.68	1,031,373.56
2010-2011 Direct Costs	9,381,444.61	8,649,820.26	8,649,820.26
2012-2013 Rate	4.58*	11.93*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,774,580.51	9,184,466.77	9,184,466.77
Indirect costs based on rate ** multiplied by actual direct costs	447,675.79	1,095,706.89	1,094,788.44
2012-2013 Actual Indirect Costs	336,122.47	926,236.21	926,236.21
2010-2011 Fixed Carry Forward	-12,959.59	115,837.03	116,528.15
Total Indirect Costs	349,082.06	810,399.18	809,708.06
Over/(Under) Recovery	98,593.73	285,307.71	285,080.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	336,122.47	926,236.21	926,236.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	98,593.73	285,307.71	285,080.38
Total Projected Indirect 2014-2015 (Numerator)	237,528.74	640,928.50	641,155.83
Direct Costs	9,774,580.51	9,184,466.77	9,184,466.77
Rate for 2014-2015 **	2.43*	6.98*	6.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62070
Form R0418

*** Final ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	383,190.67	1,710,450.48	1,710,450.48
2010-2011 Fixed Carry Forward	79,896.87	95,208.05	95,208.05
Total Indirect Costs	303,293.80	1,615,242.43	1,615,242.43
2010-2011 Direct Costs	15,481,788.70	14,154,528.89	14,154,528.89
2012-2013 Rate	1.96*	11.41*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,607,081.15	12,344,248.02	12,344,248.02
Indirect costs based on rate ** multiplied by actual direct costs	266,698.79	1,408,478.70	1,408,478.70
2012-2013 Actual Indirect Costs	405,376.99	1,668,210.12	1,668,210.12
2010-2011 Fixed Carry Forward	79,896.87	95,208.05	95,208.05
Total Indirect Costs	325,480.12	1,573,002.07	1,573,002.07
Over/(Under) Recovery	-58,781.33	-164,523.37	-164,523.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	405,376.99	1,668,210.12	1,668,210.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-58,781.33	-164,523.37	-164,523.37
Total Projected Indirect 2014-2015 (Numerator)	464,158.32	1,832,733.49	1,832,733.49
Direct Costs	13,607,081.15	12,344,248.02	12,344,248.02
Rate for 2014-2015 **	3.41*	14.85*	14.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62090
Form R0418

*** Final ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	193,201.45	1,172,963.27	1,172,963.27
2010-2011 Fixed Carry Forward	157,135.66	10,218.91	10,218.91
Total Indirect Costs	36,065.79	1,162,744.36	1,162,744.36
2010-2011 Direct Costs	10,340,728.50	9,360,966.68	9,360,966.68
2012-2013 Rate	0.35*	12.42*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,454,756.27	8,651,999.45	8,651,999.45
Indirect costs based on rate ** multiplied by actual direct costs	33,091.65	1,074,578.33	1,074,578.33
2012-2013 Actual Indirect Costs	185,681.81	988,438.63	988,438.63
2010-2011 Fixed Carry Forward	157,135.66	10,218.91	10,218.91
Total Indirect Costs	28,546.15	978,219.72	978,219.72
Over/(Under) Recovery	4,545.50	96,358.61	96,358.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	185,681.81	988,438.63	988,438.63
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,545.50	96,358.61	96,358.61
Total Projected Indirect 2014-2015 (Numerator)	181,136.31	892,080.02	892,080.02
Direct Costs	9,454,756.27	8,651,999.45	8,651,999.45
Rate for 2014-2015 **	1.92*	10.31*	10.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 62470
Form R0418

*** Final ***

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	65,081.33	98,988.07	98,988.07
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	65,081.33	98,988.07	98,988.07
2010-2011 Direct Costs	272,483.55	238,576.81	238,576.81
2012-2013 Rate	23.88*	41.49*	41.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	314,893.81	274,758.99	274,758.99
Indirect costs based on rate ** multiplied by actual direct costs	47,234.07	41,213.85	68,689.75
2012-2013 Actual Indirect Costs	61,475.36	101,610.18	101,610.18
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	61,475.36	101,610.18	101,610.18
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	61,475.36	101,610.18	101,610.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	61,475.36	101,610.18	101,610.18
Direct Costs	314,893.81	274,758.99	274,758.99
Rate for 2014-2015 **	19.52*	36.98*	36.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63000
Form R0418

*** Final ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	11,319,362.94	15,723,419.85	15,723,419.85
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,319,362.94	15,723,419.85	15,723,419.85
2010-2011 Direct Costs	60,741,214.75	56,337,157.84	56,337,157.84
2012-2013 Rate	18.64*	27.91*	27.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	64,587,914.63	60,093,635.21	60,093,635.21
Indirect costs based on rate ** multiplied by actual direct costs	9,688,187.19	9,014,045.28	15,023,408.80
2012-2013 Actual Indirect Costs	13,272,130.24	17,766,409.66	17,766,409.66
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,272,130.24	17,766,409.66	17,766,409.66
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,272,130.24	17,766,409.66	17,766,409.66
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	13,272,130.24	17,766,409.66	17,766,409.66
Direct Costs	64,587,914.63	60,093,635.21	60,093,635.21
Rate for 2014-2015 **	20.55*	29.56*	29.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63010
Form R0418

*** Final ***

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,815,624.79	12,070,697.32	12,070,697.32
2010-2011 Fixed Carry Forward	-211,043.10	2,259,888.12	2,308,244.35
Total Indirect Costs	3,026,667.89	9,810,809.20	9,762,452.97
2010-2011 Direct Costs	105,175,992.46	95,920,919.93	95,920,919.93
2012-2013 Rate	2.88*	10.23*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	109,749,289.07	103,481,284.47	103,481,284.47
Indirect costs based on rate ** multiplied by actual direct costs	3,160,779.53	10,586,135.40	10,534,394.76
2012-2013 Actual Indirect Costs	2,589,737.91	12,062,217.51	12,062,217.51
2010-2011 Fixed Carry Forward	-211,043.10	2,259,888.12	2,308,244.35
Total Indirect Costs	2,800,781.01	9,802,329.39	9,753,973.16
Over/(Under) Recovery	359,998.52	783,806.01	780,421.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,589,737.91	12,062,217.51	12,062,217.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	359,998.52	783,806.01	780,421.60
Total Projected Indirect 2014-2015 (Numerator)	2,229,739.39	11,278,411.50	11,281,795.91
Direct Costs	109,749,289.07	103,481,284.47	103,481,284.47
Rate for 2014-2015 **	2.03*	10.90*	10.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63020
Form R0418

*** Final ***

Ferndale Public Schools
2920 BURDETTE ST
FERNDALE, MI 48220

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,477,643.78	6,523,891.23	6,523,891.23
2010-2011 Fixed Carry Forward	641,630.75	0.00	1,404,043.29
Total Indirect Costs	836,013.03	6,523,891.23	5,119,847.94
2010-2011 Direct Costs	39,331,046.31	34,284,798.86	34,284,798.86
2012-2013 Rate	2.13*	19.03*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	37,261,763.34	33,088,332.95	33,088,332.95
Indirect costs based on rate ** multiplied by actual direct costs	793,675.56	4,963,249.94	4,940,088.11
2012-2013 Actual Indirect Costs	1,082,401.02	5,255,831.41	5,255,831.41
2010-2011 Fixed Carry Forward	641,630.75	0.00	1,404,043.29
Total Indirect Costs	440,770.27	5,255,831.41	3,851,788.12
Over/(Under) Recovery	352,905.29	0.00	1,088,299.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,082,401.02	5,255,831.41	5,255,831.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	352,905.29	0.00	1,088,299.99
Total Projected Indirect 2014-2015 (Numerator)	729,495.73	5,255,831.41	4,167,531.42
Direct Costs	37,261,763.34	33,088,332.95	33,088,332.95
Rate for 2014-2015 **	1.96*	15.88*	12.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63030
Form R0418

*** Final ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,915,177.81	9,625,475.49	9,625,475.49
2010-2011 Fixed Carry Forward	838,395.89	0.00	2,809,540.41
Total Indirect Costs	2,076,781.92	9,625,475.49	6,815,935.08
2010-2011 Direct Costs	78,917,776.14	72,207,478.46	72,207,478.46
2012-2013 Rate	2.63*	13.33*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	60,151,693.93	52,653,309.18	52,653,309.18
Indirect costs based on rate ** multiplied by actual direct costs	1,581,989.55	7,018,686.11	4,970,472.39
2012-2013 Actual Indirect Costs	5,236,499.68	13,645,346.51	13,645,346.51
2010-2011 Fixed Carry Forward	838,395.89	0.00	2,809,540.41
Total Indirect Costs	4,398,103.79	13,645,346.51	10,835,806.10
Over/(Under) Recovery	-2,816,114.24	-6,626,660.40	-5,865,333.71

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,236,499.68	13,645,346.51	13,645,346.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-2,816,114.24	-6,626,660.40	-5,865,333.71
Total Projected Indirect 2014-2015 (Numerator)	8,052,613.92	20,272,006.91	19,510,680.22
Direct Costs	60,151,693.93	52,653,309.18	52,653,309.18
Rate for 2014-2015 **	13.39*	38.50*	37.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63040
Form R0418

*** Final ***

Royal Oak Schools
1123 LEXINGTON BLVD
ROYAL OAK, MI 48073

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,352,001.84	7,095,586.77	7,095,586.77
2010-2011 Fixed Carry Forward	-204,565.01	0.00	477,064.11
Total Indirect Costs	2,556,566.85	7,095,586.77	6,618,522.66
2010-2011 Direct Costs	50,951,681.19	46,211,065.59	46,211,065.59
2012-2013 Rate	5.02*	15.35*	14.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	50,330,843.85	46,117,025.42	46,117,025.42
Indirect costs based on rate ** multiplied by actual direct costs	2,526,608.36	6,917,553.81	6,603,958.04
2012-2013 Actual Indirect Costs	2,446,291.11	6,660,109.54	6,660,109.54
2010-2011 Fixed Carry Forward	-204,565.01	0.00	477,064.11
Total Indirect Costs	2,650,856.12	6,660,109.54	6,183,045.43
Over/(Under) Recovery	-124,247.76	0.00	420,912.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,446,291.11	6,660,109.54	6,660,109.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-124,247.76	0.00	420,912.61
Total Projected Indirect 2014-2015 (Numerator)	2,570,538.87	6,660,109.54	6,239,196.93
Direct Costs	50,330,843.85	46,117,025.42	46,117,025.42
Rate for 2014-2015 **	5.11*	14.44*	13.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63050
Form R0418

*** Final ***

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,668,152.12	5,658,369.40	5,658,369.40
2010-2011 Fixed Carry Forward	483,570.51	0.00	1,517,590.99
Total Indirect Costs	1,184,581.61	5,658,369.40	4,140,778.41
2010-2011 Direct Costs	46,778,313.07	42,788,095.79	42,788,095.79
2012-2013 Rate	2.53*	13.22*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	46,478,904.84	42,808,310.58	42,808,310.58
Indirect costs based on rate ** multiplied by actual direct costs	1,175,916.29	5,659,258.66	4,143,844.46
2012-2013 Actual Indirect Costs	1,840,721.69	5,511,315.95	5,511,315.95
2010-2011 Fixed Carry Forward	483,570.51	0.00	1,517,590.99
Total Indirect Costs	1,357,151.18	5,511,315.95	3,993,724.96
Over/(Under) Recovery	-181,234.89	147,942.71	150,119.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,840,721.69	5,511,315.95	5,511,315.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-181,234.89	147,942.71	150,119.50
Total Projected Indirect 2014-2015 (Numerator)	2,021,956.58	5,363,373.24	5,361,196.45
Direct Costs	46,478,904.84	42,808,310.58	42,808,310.58
Rate for 2014-2015 **	4.35*	12.53*	12.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63060
Form R0418

*** Final ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,789,323.23	11,774,591.00	11,774,591.00
2010-2011 Fixed Carry Forward	407,563.04	1,002,503.78	1,864,607.03
Total Indirect Costs	3,381,760.19	10,772,087.22	9,909,983.97
2010-2011 Direct Costs	100,774,627.13	92,789,359.36	92,789,359.36
2012-2013 Rate	3.36*	11.61*	10.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	91,308,044.95	84,434,459.96	84,434,459.96
Indirect costs based on rate ** multiplied by actual direct costs	3,067,950.31	9,802,840.80	9,017,600.32
2012-2013 Actual Indirect Costs	2,912,525.85	9,786,110.84	9,786,110.84
2010-2011 Fixed Carry Forward	407,563.04	1,002,503.78	1,864,607.03
Total Indirect Costs	2,504,962.81	8,783,607.06	7,921,503.81
Over/(Under) Recovery	562,987.50	1,019,233.74	1,096,096.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,912,525.85	9,786,110.84	9,786,110.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	562,987.50	1,019,233.74	1,096,096.51
Total Projected Indirect 2014-2015 (Numerator)	2,349,538.35	8,766,877.10	8,690,014.33
Direct Costs	91,308,044.95	84,434,459.96	84,434,459.96
Rate for 2014-2015 **	2.57*	10.38*	10.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63070
Form R0418

*** Final ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	909,587.60	4,049,703.65	4,049,703.65
2010-2011 Fixed Carry Forward	131,387.58	578,207.39	574,955.03
Total Indirect Costs	778,200.02	3,471,496.26	3,474,748.62
2010-2011 Direct Costs	38,015,105.06	34,874,989.01	34,874,989.01
2012-2013 Rate	2.05*	9.95*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,317,887.55	32,418,341.92	32,418,341.92
Indirect costs based on rate ** multiplied by actual direct costs	724,016.69	3,225,625.02	3,228,866.86
2012-2013 Actual Indirect Costs	994,673.58	3,894,219.21	3,894,219.21
2010-2011 Fixed Carry Forward	131,387.58	578,207.39	574,955.03
Total Indirect Costs	863,286.00	3,316,011.82	3,319,264.18
Over/(Under) Recovery	-139,269.31	-90,386.80	-90,397.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	994,673.58	3,894,219.21	3,894,219.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-139,269.31	-90,386.80	-90,397.32
Total Projected Indirect 2014-2015 (Numerator)	1,133,942.89	3,984,606.01	3,984,616.53
Direct Costs	35,317,887.55	32,418,341.92	32,418,341.92
Rate for 2014-2015 **	3.21*	12.29*	12.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63080
Form R0418

*** Final ***

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,220,271.09	12,785,445.78	12,785,445.78
2010-2011 Fixed Carry Forward	-168,083.27	0.00	916,881.17
Total Indirect Costs	3,388,354.36	12,785,445.78	11,868,564.61
2010-2011 Direct Costs	93,505,932.59	83,940,757.90	83,940,757.90
2012-2013 Rate	3.62*	15.23*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	94,912,646.68	85,765,285.22	85,765,285.22
Indirect costs based on rate ** multiplied by actual direct costs	3,435,837.81	12,864,792.78	12,127,211.33
2012-2013 Actual Indirect Costs	3,394,992.25	12,542,353.71	12,542,353.71
2010-2011 Fixed Carry Forward	-168,083.27	0.00	916,881.17
Total Indirect Costs	3,563,075.52	12,542,353.71	11,625,472.54
Over/(Under) Recovery	-127,237.71	0.00	501,738.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,394,992.25	12,542,353.71	12,542,353.71
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-127,237.71	0.00	501,738.79
Total Projected Indirect 2014-2015 (Numerator)	3,522,229.96	12,542,353.71	12,040,614.92
Direct Costs	94,912,646.68	85,765,285.22	85,765,285.22
Rate for 2014-2015 **	3.71*	14.62*	14.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63090
Form R0418

*** Final ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	654,929.00	2,065,927.64	2,065,927.64
2010-2011 Fixed Carry Forward	-191,294.91	189,784.83	189,754.81
Total Indirect Costs	846,223.91	1,876,142.81	1,876,172.83
2010-2011 Direct Costs	17,900,385.23	16,489,386.59	16,489,386.59
2012-2013 Rate	4.73*	11.38*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,958,150.80	17,720,314.38	17,720,314.38
Indirect costs based on rate ** multiplied by actual direct costs	896,720.53	2,016,571.78	2,016,571.78
2012-2013 Actual Indirect Costs	702,780.81	1,940,617.23	1,940,617.23
2010-2011 Fixed Carry Forward	-191,294.91	189,784.83	189,754.81
Total Indirect Costs	894,075.72	1,750,832.40	1,750,862.42
Over/(Under) Recovery	2,644.81	265,739.38	265,709.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	702,780.81	1,940,617.23	1,940,617.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,644.81	265,739.38	265,709.36
Total Projected Indirect 2014-2015 (Numerator)	700,136.00	1,674,877.85	1,674,907.87
Direct Costs	18,958,150.80	17,720,314.38	17,720,314.38
Rate for 2014-2015 **	3.69*	9.45*	9.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63100
Form R0418

*** Final ***

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,075,666.07	6,206,766.58	6,206,766.58
2010-2011 Fixed Carry Forward	107,740.10	1,519,120.49	1,519,120.49
Total Indirect Costs	967,925.97	4,687,646.09	4,687,646.09
2010-2011 Direct Costs	67,030,889.89	61,899,789.38	61,899,789.38
2012-2013 Rate	1.44*	7.57*	7.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	69,087,876.68	64,298,530.76	64,298,530.76
Indirect costs based on rate ** multiplied by actual direct costs	994,865.42	4,867,398.78	4,867,398.78
2012-2013 Actual Indirect Costs	1,056,103.75	5,845,449.67	5,845,449.67
2010-2011 Fixed Carry Forward	107,740.10	1,519,120.49	1,519,120.49
Total Indirect Costs	948,363.65	4,326,329.18	4,326,329.18
Over/(Under) Recovery	46,501.77	541,069.60	541,069.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,056,103.75	5,845,449.67	5,845,449.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	46,501.77	541,069.60	541,069.60
Total Projected Indirect 2014-2015 (Numerator)	1,009,601.98	5,304,380.07	5,304,380.07
Direct Costs	69,087,876.68	64,298,530.76	64,298,530.76
Rate for 2014-2015 **	1.46*	8.25*	8.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63110
Form R0418

*** Final ***

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,701,243.06	5,042,558.40	5,042,558.40
2010-2011 Fixed Carry Forward	-98,871.72	0.00	1,208,272.82
Total Indirect Costs	1,800,114.78	5,042,558.40	3,834,285.58
2010-2011 Direct Costs	40,001,707.37	36,731,054.80	36,731,054.80
2012-2013 Rate	4.50*	13.73*	10.44**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	42,994,990.50	39,835,292.40	39,835,292.40
Indirect costs based on rate ** multiplied by actual direct costs	1,934,774.57	5,469,385.65	4,158,804.53
2012-2013 Actual Indirect Costs	1,809,355.65	4,969,053.75	4,969,053.75
2010-2011 Fixed Carry Forward	-98,871.72	0.00	1,208,272.82
Total Indirect Costs	1,908,227.37	4,969,053.75	3,760,780.93
Over/(Under) Recovery	26,547.20	500,331.90	398,023.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,809,355.65	4,969,053.75	4,969,053.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	26,547.20	500,331.90	398,023.60
Total Projected Indirect 2014-2015 (Numerator)	1,782,808.45	4,468,721.85	4,571,030.15
Direct Costs	42,994,990.50	39,835,292.40	39,835,292.40
Rate for 2014-2015 **	4.15*	11.22*	11.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63130
Form R0418

*** Final ***

Hazel Park, School District of the City of
1620 EAST ELZA AVE
HAZEL PARK, MI 48030

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,023,255.27	6,488,110.90	6,488,110.90
2010-2011 Fixed Carry Forward	36,180.18	0.00	1,153,351.64
Total Indirect Costs	987,075.09	6,488,110.90	5,334,759.26
2010-2011 Direct Costs	53,302,026.94	47,837,171.31	47,837,171.31
2012-2013 Rate	1.85*	13.56*	11.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	49,538,901.99	44,360,646.89	44,360,646.89
Indirect costs based on rate ** multiplied by actual direct costs	916,469.69	6,015,303.72	4,946,212.13
2012-2013 Actual Indirect Costs	1,009,448.74	6,187,703.84	6,187,703.84
2010-2011 Fixed Carry Forward	36,180.18	0.00	1,153,351.64
Total Indirect Costs	973,268.56	6,187,703.84	5,034,352.20
Over/(Under) Recovery	-56,798.87	-172,400.12	-88,140.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,009,448.74	6,187,703.84	6,187,703.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-56,798.87	-172,400.12	-88,140.07
Total Projected Indirect 2014-2015 (Numerator)	1,066,247.61	6,360,103.96	6,275,843.91
Direct Costs	49,538,901.99	44,360,646.89	44,360,646.89
Rate for 2014-2015 **	2.15*	14.34*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63140
Form R0418

*** Final ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	579,641.15	2,019,155.47	2,019,155.47
2010-2011 Fixed Carry Forward	-112,298.29	0.00	37,105.70
Total Indirect Costs	691,939.44	2,019,155.47	1,982,049.77
2010-2011 Direct Costs	12,512,272.54	11,072,758.22	11,072,758.22
2012-2013 Rate	5.53*	18.24*	17.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,887,516.03	11,376,763.47	11,376,763.47
Indirect costs based on rate ** multiplied by actual direct costs	712,679.64	1,706,514.52	2,036,440.66
2012-2013 Actual Indirect Costs	419,141.84	1,929,894.40	1,929,894.40
2010-2011 Fixed Carry Forward	-112,298.29	0.00	37,105.70
Total Indirect Costs	531,440.13	1,929,894.40	1,892,788.70
Over/(Under) Recovery	181,239.51	0.00	143,651.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	419,141.84	1,929,894.40	1,929,894.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	181,239.51	0.00	143,651.96
Total Projected Indirect 2014-2015 (Numerator)	237,902.33	1,929,894.40	1,786,242.44
Direct Costs	12,887,516.03	11,376,763.47	11,376,763.47
Rate for 2014-2015 **	1.85*	16.96*	15.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63150
Form R0418

*** Final ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,071,293.12	11,006,532.64	11,006,532.64
2010-2011 Fixed Carry Forward	140,405.59	2,800,602.35	2,800,602.35
Total Indirect Costs	1,930,887.53	8,205,930.29	8,205,930.29
2010-2011 Direct Costs	125,326,677.74	116,391,438.22	116,391,438.22
2012-2013 Rate	1.54*	7.05*	7.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	133,908,876.00	125,396,074.00	125,396,074.00
Indirect costs based on rate ** multiplied by actual direct costs	2,062,196.69	8,840,423.22	8,840,423.22
2012-2013 Actual Indirect Costs	1,960,174.00	10,472,976.00	10,472,976.00
2010-2011 Fixed Carry Forward	140,405.59	2,800,602.35	2,800,602.35
Total Indirect Costs	1,819,768.41	7,672,373.65	7,672,373.65
Over/(Under) Recovery	242,428.28	1,168,049.57	1,168,049.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,960,174.00	10,472,976.00	10,472,976.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	242,428.28	1,168,049.57	1,168,049.57
Total Projected Indirect 2014-2015 (Numerator)	1,717,745.72	9,304,926.43	9,304,926.43
Direct Costs	133,908,876.00	125,396,074.00	125,396,074.00
Rate for 2014-2015 **	1.28*	7.42*	7.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63160
Form R0418

*** Final ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,576,904.07	7,322,408.93	7,322,408.93
2010-2011 Fixed Carry Forward	299,695.50	967,670.65	967,670.65
Total Indirect Costs	1,277,208.57	6,354,738.28	6,354,738.28
2010-2011 Direct Costs	72,412,374.99	66,666,870.13	66,666,870.13
2012-2013 Rate	1.76*	9.53*	9.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	66,749,958.61	62,225,011.65	62,225,011.65
Indirect costs based on rate ** multiplied by actual direct costs	1,174,799.27	5,930,043.61	5,930,043.61
2012-2013 Actual Indirect Costs	1,615,367.23	6,140,314.19	6,140,314.19
2010-2011 Fixed Carry Forward	299,695.50	967,670.65	967,670.65
Total Indirect Costs	1,315,671.73	5,172,643.54	5,172,643.54
Over/(Under) Recovery	-140,872.46	757,400.07	757,400.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,615,367.23	6,140,314.19	6,140,314.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-140,872.46	757,400.07	757,400.07
Total Projected Indirect 2014-2015 (Numerator)	1,756,239.69	5,382,914.12	5,382,914.12
Direct Costs	66,749,958.61	62,225,011.65	62,225,011.65
Rate for 2014-2015 **	2.63*	8.65*	8.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63180
Form R0418

*** Final ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 SOUTH ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,241,561.04	4,562,548.68	4,562,548.68
2010-2011 Fixed Carry Forward	-11,396.55	0.00	247,294.14
Total Indirect Costs	1,252,957.59	4,562,548.68	4,315,254.54
2010-2011 Direct Costs	28,174,559.21	24,853,571.57	24,853,571.57
2012-2013 Rate	4.45*	18.36*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	27,040,499.32	24,173,929.30	24,173,929.30
Indirect costs based on rate ** multiplied by actual direct costs	1,203,302.22	3,626,089.40	4,196,594.13
2012-2013 Actual Indirect Costs	1,342,074.69	4,208,644.71	4,208,644.71
2010-2011 Fixed Carry Forward	-11,396.55	0.00	247,294.14
Total Indirect Costs	1,353,471.24	4,208,644.71	3,961,350.57
Over/(Under) Recovery	-150,169.02	0.00	235,243.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,342,074.69	4,208,644.71	4,208,644.71
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-150,169.02	0.00	235,243.56
Total Projected Indirect 2014-2015 (Numerator)	1,492,243.71	4,208,644.71	3,973,401.15
Direct Costs	27,040,499.32	24,173,929.30	24,173,929.30
Rate for 2014-2015 **	5.52*	17.41*	16.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63190
Form R0418

*** Final ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,505,617.33	9,601,803.18	9,601,803.18
2010-2011 Fixed Carry Forward	203,788.93	0.00	1,058,628.42
Total Indirect Costs	2,301,828.40	9,601,803.18	8,543,174.76
2010-2011 Direct Costs	73,776,862.86	66,680,677.01	66,680,677.01
2012-2013 Rate	3.12*	14.40*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	74,150,958.12	67,059,209.79	67,059,209.79
Indirect costs based on rate ** multiplied by actual direct costs	2,313,509.89	9,656,526.21	8,590,284.77
2012-2013 Actual Indirect Costs	2,534,033.29	9,625,781.62	9,625,781.62
2010-2011 Fixed Carry Forward	203,788.93	0.00	1,058,628.42
Total Indirect Costs	2,330,244.36	9,625,781.62	8,567,153.20
Over/(Under) Recovery	-16,734.47	30,744.59	23,131.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,534,033.29	9,625,781.62	9,625,781.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,734.47	30,744.59	23,131.57
Total Projected Indirect 2014-2015 (Numerator)	2,550,767.76	9,595,037.03	9,602,650.05
Direct Costs	74,150,958.12	67,059,209.79	67,059,209.79
Rate for 2014-2015 **	3.44*	14.31*	14.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63200
Form R0418

*** Final ***

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,464,479.11	16,740,407.64	16,740,407.64
2010-2011 Fixed Carry Forward	-242,981.41	1,850,993.28	1,961,716.43
Total Indirect Costs	4,707,460.52	14,889,414.36	14,778,691.21
2010-2011 Direct Costs	143,228,303.06	131,295,204.25	131,295,204.25
2012-2013 Rate	3.29*	11.34*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	141,960,079.01	131,891,508.62	131,891,508.62
Indirect costs based on rate ** multiplied by actual direct costs	4,670,486.60	14,956,497.08	14,850,983.87
2012-2013 Actual Indirect Costs	3,989,682.13	14,409,488.26	14,409,488.26
2010-2011 Fixed Carry Forward	-242,981.41	1,850,993.28	1,961,716.43
Total Indirect Costs	4,232,663.54	12,558,494.98	12,447,771.83
Over/(Under) Recovery	437,823.06	2,398,002.10	2,403,212.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,989,682.13	14,409,488.26	14,409,488.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	437,823.06	2,398,002.10	2,403,212.04
Total Projected Indirect 2014-2015 (Numerator)	3,551,859.07	12,011,486.16	12,006,276.22
Direct Costs	141,960,079.01	131,891,508.62	131,891,508.62
Rate for 2014-2015 **	2.50*	9.11*	9.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63210
Form R0418

*** Final ***

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,122,857.97	3,999,772.25	3,999,772.25
2010-2011 Fixed Carry Forward	157,097.23	624,829.52	657,510.46
Total Indirect Costs	965,760.74	3,374,942.73	3,342,261.79
2010-2011 Direct Costs	36,559,374.39	33,682,460.11	33,682,460.11
2012-2013 Rate	2.64*	10.02*	9.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	32,854,833.25	30,492,798.88	30,492,798.88
Indirect costs based on rate ** multiplied by actual direct costs	867,367.60	3,055,378.45	3,024,885.65
2012-2013 Actual Indirect Costs	1,098,622.73	3,460,657.10	3,460,657.10
2010-2011 Fixed Carry Forward	157,097.23	624,829.52	657,510.46
Total Indirect Costs	941,525.50	2,835,827.58	2,803,146.64
Over/(Under) Recovery	-74,157.90	219,550.87	221,739.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,098,622.73	3,460,657.10	3,460,657.10
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-74,157.90	219,550.87	221,739.01
Total Projected Indirect 2014-2015 (Numerator)	1,172,780.63	3,241,106.23	3,238,918.09
Direct Costs	32,854,833.25	30,492,798.88	30,492,798.88
Rate for 2014-2015 **	3.57*	10.63*	10.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63220
Form R0418

*** Final ***

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,074,593.54	12,317,636.64	12,317,636.64
2010-2011 Fixed Carry Forward	232,459.96	0.00	775,764.16
Total Indirect Costs	2,842,133.58	12,317,636.64	11,541,872.48
2010-2011 Direct Costs	93,629,259.92	84,386,216.82	84,386,216.82
2012-2013 Rate	3.04*	14.60*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	87,343,578.99	78,107,481.66	78,107,481.66
Indirect costs based on rate ** multiplied by actual direct costs	2,655,244.80	11,403,692.32	10,685,103.49
2012-2013 Actual Indirect Costs	3,148,971.01	12,385,068.34	12,385,068.34
2010-2011 Fixed Carry Forward	232,459.96	0.00	775,764.16
Total Indirect Costs	2,916,511.05	12,385,068.34	11,609,304.18
Over/(Under) Recovery	-261,266.25	-981,376.02	-924,200.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,148,971.01	12,385,068.34	12,385,068.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-261,266.25	-981,376.02	-924,200.69
Total Projected Indirect 2014-2015 (Numerator)	3,410,237.26	13,366,444.36	13,309,269.03
Direct Costs	87,343,578.99	78,107,481.66	78,107,481.66
Rate for 2014-2015 **	3.90*	17.11*	17.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63230
Form R0418

*** Final ***

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,407,256.27	9,697,832.65	9,697,832.65
2010-2011 Fixed Carry Forward	903,783.11	0.00	1,943,473.90
Total Indirect Costs	1,503,473.16	9,697,832.65	7,754,358.75
2010-2011 Direct Costs	77,511,500.33	70,220,923.95	70,220,923.95
2012-2013 Rate	1.94*	13.81*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	76,322,575.05	70,247,617.44	70,247,617.44
Indirect costs based on rate ** multiplied by actual direct costs	1,480,657.96	9,701,195.97	7,755,336.97
2012-2013 Actual Indirect Costs	2,937,388.16	9,012,345.77	9,012,345.77
2010-2011 Fixed Carry Forward	903,783.11	0.00	1,943,473.90
Total Indirect Costs	2,033,605.05	9,012,345.77	7,068,871.87
Over/(Under) Recovery	-552,947.09	688,850.20	686,465.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,937,388.16	9,012,345.77	9,012,345.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-552,947.09	688,850.20	686,465.10
Total Projected Indirect 2014-2015 (Numerator)	3,490,335.25	8,323,495.57	8,325,880.67
Direct Costs	76,322,575.05	70,247,617.44	70,247,617.44
Rate for 2014-2015 **	4.57*	11.85*	11.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63240
Form R0418

*** Final ***

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	902,213.16	7,612,770.43	7,612,770.43
2010-2011 Fixed Carry Forward	71,214.61	0.00	1,325,840.73
Total Indirect Costs	830,998.55	7,612,770.43	6,286,929.70
2010-2011 Direct Costs	55,998,461.67	49,287,904.40	49,287,904.40
2012-2013 Rate	1.48*	15.45*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	60,693,754.58	54,219,279.31	54,219,279.31
Indirect costs based on rate ** multiplied by actual direct costs	898,267.57	8,132,891.90	6,918,380.04
2012-2013 Actual Indirect Costs	1,439,062.01	7,913,537.28	7,913,537.28
2010-2011 Fixed Carry Forward	71,214.61	0.00	1,325,840.73
Total Indirect Costs	1,367,847.40	7,913,537.28	6,587,696.55
Over/(Under) Recovery	-469,579.83	0.00	330,683.49

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,439,062.01	7,913,537.28	7,913,537.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-469,579.83	0.00	330,683.49
Total Projected Indirect 2014-2015 (Numerator)	1,908,641.84	7,913,537.28	7,582,853.79
Direct Costs	60,693,754.58	54,219,279.31	54,219,279.31
Rate for 2014-2015 **	3.14*	14.60*	13.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63250
Form R0418

*** Final ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,400,773.73	5,049,265.23	5,049,265.23
2010-2011 Fixed Carry Forward	97,339.94	0.00	1,400,872.92
Total Indirect Costs	1,303,433.79	5,049,265.23	3,648,392.31
2010-2011 Direct Costs	39,724,036.34	36,075,544.84	36,075,544.84
2012-2013 Rate	3.28*	14.00*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	40,991,974.25	38,053,106.78	38,053,106.78
Indirect costs based on rate ** multiplied by actual direct costs	1,344,536.76	5,327,434.95	3,847,169.10
2012-2013 Actual Indirect Costs	1,045,375.88	3,984,243.35	3,984,243.35
2010-2011 Fixed Carry Forward	97,339.94	0.00	1,400,872.92
Total Indirect Costs	948,035.94	3,984,243.35	2,583,370.43
Over/(Under) Recovery	396,500.82	1,343,191.60	1,263,798.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,045,375.88	3,984,243.35	3,984,243.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	396,500.82	1,343,191.60	1,263,798.67
Total Projected Indirect 2014-2015 (Numerator)	648,875.06	2,641,051.75	2,720,444.68
Direct Costs	40,991,974.25	38,053,106.78	38,053,106.78
Rate for 2014-2015 **	1.58*	6.94*	7.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63260
Form R0418

*** Final ***

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,932,555.41	18,879,738.26	18,879,738.26
2010-2011 Fixed Carry Forward	646,518.48	0.00	3,474,455.02
Total Indirect Costs	4,286,036.93	18,879,738.26	15,405,283.24
2010-2011 Direct Costs	149,494,552.59	135,547,369.74	135,547,369.74
2012-2013 Rate	2.87*	13.93*	11.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	154,380,003.98	142,124,337.25	142,124,337.25
Indirect costs based on rate ** multiplied by actual direct costs	4,430,706.11	19,797,920.18	16,159,537.15
2012-2013 Actual Indirect Costs	5,894,481.46	18,150,148.19	18,150,148.19
2010-2011 Fixed Carry Forward	646,518.48	0.00	3,474,455.02
Total Indirect Costs	5,247,962.98	18,150,148.19	14,675,693.17
Over/(Under) Recovery	-817,256.87	1,647,771.99	1,483,843.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,894,481.46	18,150,148.19	18,150,148.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-817,256.87	1,647,771.99	1,483,843.98
Total Projected Indirect 2014-2015 (Numerator)	6,711,738.33	16,502,376.20	16,666,304.21
Direct Costs	154,380,003.98	142,124,337.25	142,124,337.25
Rate for 2014-2015 **	4.35*	11.61*	11.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63270
Form R0418

*** Final ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	683,008.18	2,748,995.55	2,748,995.55
2010-2011 Fixed Carry Forward	62,133.15	0.00	265,143.10
Total Indirect Costs	620,875.03	2,748,995.55	2,483,852.45
2010-2011 Direct Costs	22,238,306.87	20,172,319.50	20,172,319.50
2012-2013 Rate	2.79*	13.63*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,437,966.71	20,385,221.05	20,385,221.05
Indirect costs based on rate ** multiplied by actual direct costs	626,019.27	2,778,505.63	2,509,420.71
2012-2013 Actual Indirect Costs	682,470.70	2,735,216.36	2,735,216.36
2010-2011 Fixed Carry Forward	62,133.15	0.00	265,143.10
Total Indirect Costs	620,337.55	2,735,216.36	2,470,073.26
Over/(Under) Recovery	5,681.72	43,289.27	39,347.45

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	682,470.70	2,735,216.36	2,735,216.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	5,681.72	43,289.27	39,347.45
Total Projected Indirect 2014-2015 (Numerator)	676,788.98	2,691,927.09	2,695,868.91
Direct Costs	22,437,966.71	20,385,221.05	20,385,221.05
Rate for 2014-2015 **	3.02*	13.21*	13.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63280
Form R0418

*** Final ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	829,634.87	3,925,969.26	3,925,969.26
2010-2011 Fixed Carry Forward	250,862.35	563,751.17	558,250.78
Total Indirect Costs	578,772.52	3,362,218.09	3,367,718.48
2010-2011 Direct Costs	33,148,010.63	30,051,676.24	30,051,676.24
2012-2013 Rate	1.75*	11.19*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,728,035.35	30,794,445.13	30,794,445.13
Indirect costs based on rate ** multiplied by actual direct costs	590,240.62	3,445,898.41	3,452,057.30
2012-2013 Actual Indirect Costs	846,762.33	3,780,352.55	3,780,352.55
2010-2011 Fixed Carry Forward	250,862.35	563,751.17	558,250.78
Total Indirect Costs	595,899.98	3,216,601.38	3,222,101.77
Over/(Under) Recovery	-5,659.36	229,297.03	229,955.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	846,762.33	3,780,352.55	3,780,352.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,659.36	229,297.03	229,955.53
Total Projected Indirect 2014-2015 (Numerator)	852,421.69	3,551,055.52	3,550,397.02
Direct Costs	33,728,035.35	30,794,445.13	30,794,445.13
Rate for 2014-2015 **	2.53*	11.53*	11.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63290
Form R0418

*** Final ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	5,519,654.07	16,286,087.84	16,286,087.84
2010-2011 Fixed Carry Forward	228,275.47	0.00	4,271,518.25
Total Indirect Costs	5,291,378.60	16,286,087.84	12,014,569.59
2010-2011 Direct Costs	150,736,285.22	139,969,851.45	139,969,851.45
2012-2013 Rate	3.51*	11.64*	8.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	152,312,431.27	141,903,239.07	141,903,239.07
Indirect costs based on rate ** multiplied by actual direct costs	5,346,166.34	16,517,537.03	12,175,297.91
2012-2013 Actual Indirect Costs	5,229,882.09	15,639,074.29	15,639,074.29
2010-2011 Fixed Carry Forward	228,275.47	0.00	4,271,518.25
Total Indirect Costs	5,001,606.62	15,639,074.29	11,367,556.04
Over/(Under) Recovery	344,559.72	878,462.74	807,741.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,229,882.09	15,639,074.29	15,639,074.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	344,559.72	878,462.74	807,741.87
Total Projected Indirect 2014-2015 (Numerator)	4,885,322.37	14,760,611.55	14,831,332.42
Direct Costs	152,312,431.27	141,903,239.07	141,903,239.07
Rate for 2014-2015 **	3.21*	10.40*	10.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63300
Form R0418

*** Final ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,263,181.00	14,174,251.00	14,174,251.00
2010-2011 Fixed Carry Forward	654,033.98	0.00	2,023,966.59
Total Indirect Costs	2,609,147.02	14,174,251.00	12,150,284.41
2010-2011 Direct Costs	115,439,050.00	104,527,980.00	104,527,980.00
2012-2013 Rate	2.26*	13.56*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	112,288,860.00	102,045,236.00	102,045,236.00
Indirect costs based on rate ** multiplied by actual direct costs	2,537,728.24	13,837,334.00	11,857,656.42
2012-2013 Actual Indirect Costs	3,519,620.00	13,763,244.00	13,763,244.00
2010-2011 Fixed Carry Forward	654,033.98	0.00	2,023,966.59
Total Indirect Costs	2,865,586.02	13,763,244.00	11,739,277.41
Over/(Under) Recovery	-327,857.78	74,090.00	118,379.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,519,620.00	13,763,244.00	13,763,244.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-327,857.78	74,090.00	118,379.01
Total Projected Indirect 2014-2015 (Numerator)	3,847,477.78	13,689,154.00	13,644,864.99
Direct Costs	112,288,860.00	102,045,236.00	102,045,236.00
Rate for 2014-2015 **	3.43*	13.41*	13.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63901
Form R0418

*** Final ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	193,606.00	595,323.00	595,323.00
2010-2011 Fixed Carry Forward	22,137.81	0.00	-132,745.16
Total Indirect Costs	171,468.19	595,323.00	728,068.16
2010-2011 Direct Costs	2,803,043.00	2,401,326.00	2,401,326.00
2012-2013 Rate	6.12*	24.79*	30.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,889,023.00	2,437,786.00	2,437,786.00
Indirect costs based on rate ** multiplied by actual direct costs	176,808.21	365,667.90	609,446.50
2012-2013 Actual Indirect Costs	262,158.00	713,395.00	713,395.00
2010-2011 Fixed Carry Forward	22,137.81	0.00	-132,745.16
Total Indirect Costs	240,020.19	713,395.00	846,140.16
Over/(Under) Recovery	-63,211.98	0.00	-236,693.66

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	262,158.00	713,395.00	713,395.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-63,211.98	0.00	-236,693.66
Total Projected Indirect 2014-2015 (Numerator)	325,369.98	713,395.00	950,088.66
Direct Costs	2,889,023.00	2,437,786.00	2,437,786.00
Rate for 2014-2015 **	11.26*	29.26*	38.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63903
Form R0418

*** Final ***

Academy of Southfield
18330 GEORGE WASHINGTON DR
SOUTHFIELD, MI 48075

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,536.47	627,074.58	627,074.58
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,536.47	627,074.58	627,074.58
2010-2011 Direct Costs	3,417,002.58	2,792,464.47	2,792,464.47
2012-2013 Rate	0.07*	22.46*	22.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,542,238.54	2,951,228.31	2,951,228.31
Indirect costs based on rate ** multiplied by actual direct costs	2,479.57	442,684.25	662,845.88
2012-2013 Actual Indirect Costs	2,222.41	593,232.64	593,232.64
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,222.41	593,232.64	593,232.64
Over/(Under) Recovery	257.16	0.00	69,613.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,222.41	593,232.64	593,232.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	257.16	0.00	69,613.24
Total Projected Indirect 2014-2015 (Numerator)	1,965.25	593,232.64	523,619.40
Direct Costs	3,542,238.54	2,951,228.31	2,951,228.31
Rate for 2014-2015 **	0.06*	20.10*	17.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63906
Form R0418

*** Final ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	602,603.66	2,740,675.48	2,740,675.48
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	602,603.66	2,740,675.48	2,740,675.48
2010-2011 Direct Costs	11,515,938.75	9,377,866.93	9,377,866.93
2012-2013 Rate	5.23*	29.22*	29.22**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,635,015.12	8,280,641.37	8,280,641.37
Indirect costs based on rate ** multiplied by actual direct costs	556,211.29	1,242,096.21	2,070,160.34
2012-2013 Actual Indirect Costs	652,320.28	3,006,694.03	3,006,694.03
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	652,320.28	3,006,694.03	3,006,694.03
Over/(Under) Recovery	-96,108.99	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	652,320.28	3,006,694.03	3,006,694.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-96,108.99	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	748,429.27	3,006,694.03	3,006,694.03
Direct Costs	10,635,015.12	8,280,641.37	8,280,641.37
Rate for 2014-2015 **	7.04*	36.31*	36.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63907
Form R0418

*** Final ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	20,213.20	232,512.17	232,512.17
2010-2011 Fixed Carry Forward	0.00	55,174.73	56,141.83
Total Indirect Costs	20,213.20	177,337.44	176,370.34
2010-2011 Direct Costs	2,226,913.12	2,014,614.15	2,014,614.15
2012-2013 Rate	0.91*	8.80*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,246,394.61	1,853,727.80	1,853,727.80
Indirect costs based on rate ** multiplied by actual direct costs	20,442.19	163,128.05	162,201.18
2012-2013 Actual Indirect Costs	26,890.87	419,557.68	419,557.68
2010-2011 Fixed Carry Forward	0.00	55,174.73	56,141.83
Total Indirect Costs	26,890.87	364,382.95	363,415.85
Over/(Under) Recovery	-6,448.68	-201,254.90	-201,214.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	26,890.87	419,557.68	419,557.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,448.68	-201,254.90	-201,214.67
Total Projected Indirect 2014-2015 (Numerator)	33,339.55	620,812.58	620,772.35
Direct Costs	2,246,394.61	1,853,727.80	1,853,727.80
Rate for 2014-2015 **	1.48*	33.49*	33.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63910
Form R0418

*** Final ***

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	367,434.41	1,137,576.90	1,137,576.90
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	367,434.41	1,137,576.90	1,137,576.90
2010-2011 Direct Costs	6,625,071.73	5,854,929.24	5,854,929.24
2012-2013 Rate	5.55*	19.43*	19.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,383,463.44	5,857,518.57	5,857,518.57
Indirect costs based on rate ** multiplied by actual direct costs	354,282.22	878,627.79	1,138,115.86
2012-2013 Actual Indirect Costs	343,952.87	869,897.74	869,897.74
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	343,952.87	869,897.74	869,897.74
Over/(Under) Recovery	10,329.35	0.00	268,218.12

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	343,952.87	869,897.74	869,897.74
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	10,329.35	0.00	268,218.12
Total Projected Indirect 2014-2015 (Numerator)	333,623.52	869,897.74	601,679.62
Direct Costs	6,383,463.44	5,857,518.57	5,857,518.57
Rate for 2014-2015 **	5.23*	14.85*	10.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63911
Form R0418

*** Final ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	156,108.71	608,899.52	608,899.52
2010-2011 Fixed Carry Forward	42,161.75	0.00	107,445.01
Total Indirect Costs	113,946.96	608,899.52	501,454.51
2010-2011 Direct Costs	5,258,997.47	4,806,206.66	4,806,206.66
2012-2013 Rate	2.17*	12.67*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,210,829.20	5,728,284.84	5,728,284.84
Indirect costs based on rate ** multiplied by actual direct costs	134,774.99	725,773.69	597,460.11
2012-2013 Actual Indirect Costs	204,520.24	687,064.60	687,064.60
2010-2011 Fixed Carry Forward	42,161.75	0.00	107,445.01
Total Indirect Costs	162,358.49	687,064.60	579,619.59
Over/(Under) Recovery	-27,583.50	38,709.09	17,840.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	204,520.24	687,064.60	687,064.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-27,583.50	38,709.09	17,840.52
Total Projected Indirect 2014-2015 (Numerator)	232,103.74	648,355.51	669,224.08
Direct Costs	6,210,829.20	5,728,284.84	5,728,284.84
Rate for 2014-2015 **	3.74*	11.32*	11.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63912
Form R0418

*** Final ***

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	343,372.00	1,104,122.00	1,104,122.00
2010-2011 Fixed Carry Forward	-257,725.72	0.00	-200,057.80
Total Indirect Costs	601,097.72	1,104,122.00	1,304,179.80
2010-2011 Direct Costs	4,979,435.00	4,218,685.00	4,218,685.00
2012-2013 Rate	12.07*	26.17*	30.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,254,872.79	3,477,789.55	3,477,789.55
Indirect costs based on rate ** multiplied by actual direct costs	513,563.15	521,668.43	869,447.39
2012-2013 Actual Indirect Costs	878,750.21	1,655,833.45	1,655,833.45
2010-2011 Fixed Carry Forward	-257,725.72	0.00	-200,057.80
Total Indirect Costs	1,136,475.93	1,655,833.45	1,855,891.25
Over/(Under) Recovery	-622,912.78	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	878,750.21	1,655,833.45	1,655,833.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-622,912.78	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	1,501,662.99	1,655,833.45	1,655,833.45
Direct Costs	4,254,872.79	3,477,789.55	3,477,789.55
Rate for 2014-2015 **	35.29*	47.61*	47.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63913
Form R0418

*** Final ***

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	339,074.00	1,705,036.00	1,705,036.00
2010-2011 Fixed Carry Forward	26,787.17	0.00	0.00
Total Indirect Costs	312,286.83	1,705,036.00	1,705,036.00
2010-2011 Direct Costs	6,723,285.00	5,357,323.00	5,357,323.00
2012-2013 Rate	4.64*	31.83*	31.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,803,240.00	5,508,389.00	5,508,389.00
Indirect costs based on rate ** multiplied by actual direct costs	315,670.34	826,258.35	1,377,097.25
2012-2013 Actual Indirect Costs	377,444.00	1,672,295.00	1,672,295.00
2010-2011 Fixed Carry Forward	26,787.17	0.00	0.00
Total Indirect Costs	350,656.83	1,672,295.00	1,672,295.00
Over/(Under) Recovery	-34,986.49	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	377,444.00	1,672,295.00	1,672,295.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-34,986.49	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	412,430.49	1,672,295.00	1,672,295.00
Direct Costs	6,803,240.00	5,508,389.00	5,508,389.00
Rate for 2014-2015 **	6.06*	30.36*	30.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63914
Form R0418

*** Final ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	710,553.00	1,890,781.00	1,890,781.00
2010-2011 Fixed Carry Forward	25,452.99	0.00	0.00
Total Indirect Costs	685,100.01	1,890,781.00	1,890,781.00
2010-2011 Direct Costs	8,964,034.00	7,783,806.00	7,783,806.00
2012-2013 Rate	7.64*	24.29*	24.29**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,243,627.00	9,053,641.00	9,053,641.00
Indirect costs based on rate ** multiplied by actual direct costs	782,613.10	1,358,046.15	2,199,129.40
2012-2013 Actual Indirect Costs	759,535.00	1,949,521.00	1,949,521.00
2010-2011 Fixed Carry Forward	25,452.99	0.00	0.00
Total Indirect Costs	734,082.01	1,949,521.00	1,949,521.00
Over/(Under) Recovery	48,531.09	0.00	249,608.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	759,535.00	1,949,521.00	1,949,521.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	48,531.09	0.00	249,608.40
Total Projected Indirect 2014-2015 (Numerator)	711,003.91	1,949,521.00	1,699,912.60
Direct Costs	10,243,627.00	9,053,641.00	9,053,641.00
Rate for 2014-2015 **	6.94*	21.53*	18.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63915
Form R0418

*** Final ***

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	17,642.91	885,566.76	885,566.76
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,642.91	885,566.76	885,566.76
2010-2011 Direct Costs	3,389,335.44	2,521,411.59	2,521,411.59
2012-2013 Rate	0.52*	35.12*	35.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,956,307.09	2,957,233.33	2,957,233.33
Indirect costs based on rate ** multiplied by actual direct costs	20,572.80	443,585.00	739,308.33
2012-2013 Actual Indirect Costs	6,633.19	1,005,706.95	1,005,706.95
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,633.19	1,005,706.95	1,005,706.95
Over/(Under) Recovery	13,939.61	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	6,633.19	1,005,706.95	1,005,706.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	13,939.61	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	-7,306.42	1,005,706.95	1,005,706.95
Direct Costs	3,956,307.09	2,957,233.33	2,957,233.33
Rate for 2014-2015 **	0.00*	34.01*	34.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63916
Form R0418

*** Final ***

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,421.86	490,061.74	490,061.74
2010-2011 Fixed Carry Forward	-729.52	-280,301.44	-280,301.44
Total Indirect Costs	5,151.38	770,363.18	770,363.18
2010-2011 Direct Costs	2,014,505.04	1,528,865.16	1,528,865.16
2012-2013 Rate	0.26*	50.39*	50.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,951,923.41	1,481,358.29	1,481,358.29
Indirect costs based on rate ** multiplied by actual direct costs	5,075.00	222,203.74	370,339.57
2012-2013 Actual Indirect Costs	1,753.61	472,318.73	472,318.73
2010-2011 Fixed Carry Forward	-729.52	-280,301.44	-280,301.44
Total Indirect Costs	2,483.13	752,620.17	752,620.17
Over/(Under) Recovery	2,591.87	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,753.61	472,318.73	472,318.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,591.87	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	-838.26	472,318.73	472,318.73
Direct Costs	1,951,923.41	1,481,358.29	1,481,358.29
Rate for 2014-2015 **	0.00*	31.88*	31.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63917
Form R0418

*** Final ***

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	108,610.63	1,171,416.41	1,171,416.41
2010-2011 Fixed Carry Forward	0.00	0.00	512,691.84
Total Indirect Costs	108,610.63	1,171,416.41	658,724.57
2010-2011 Direct Costs	10,851,650.49	9,788,844.71	9,788,844.71
2012-2013 Rate	1.00*	11.97*	6.73**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,739,412.99	6,917,698.55	6,917,698.55
Indirect costs based on rate ** multiplied by actual direct costs	77,394.13	828,048.52	465,561.11
2012-2013 Actual Indirect Costs	103,089.64	924,804.08	924,804.08
2010-2011 Fixed Carry Forward	0.00	0.00	512,691.84
Total Indirect Costs	103,089.64	924,804.08	412,112.24
Over/(Under) Recovery	-25,695.51	-96,755.56	53,448.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	103,089.64	924,804.08	924,804.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-25,695.51	-96,755.56	53,448.87
Total Projected Indirect 2014-2015 (Numerator)	128,785.15	1,021,559.64	871,355.21
Direct Costs	7,739,412.99	6,917,698.55	6,917,698.55
Rate for 2014-2015 **	1.66*	14.77*	12.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63918
Form R0418

*** Final ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	423,231.00	1,557,881.00	1,557,881.00
2010-2011 Fixed Carry Forward	-39,086.12	0.00	0.00
Total Indirect Costs	462,317.12	1,557,881.00	1,557,881.00
2010-2011 Direct Costs	6,051,689.00	4,917,039.00	4,917,039.00
2012-2013 Rate	7.64*	31.68*	31.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,971,546.00	4,823,716.00	4,823,716.00
Indirect costs based on rate ** multiplied by actual direct costs	456,226.11	723,557.40	1,205,929.00
2012-2013 Actual Indirect Costs	261,115.00	1,408,945.00	1,408,945.00
2010-2011 Fixed Carry Forward	-39,086.12	0.00	0.00
Total Indirect Costs	300,201.12	1,408,945.00	1,408,945.00
Over/(Under) Recovery	156,024.99	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	261,115.00	1,408,945.00	1,408,945.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	156,024.99	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	105,090.01	1,408,945.00	1,408,945.00
Direct Costs	5,971,546.00	4,823,716.00	4,823,716.00
Rate for 2014-2015 **	1.76*	29.21*	29.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63920
Form R0418

*** Final ***

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	258,926.00	258,926.00
2010-2011 Fixed Carry Forward	8,036.11	0.00	0.00
Total Indirect Costs	-8,036.11	258,926.00	258,926.00
2010-2011 Direct Costs	1,514,587.00	1,255,661.00	1,255,661.00
2012-2013 Rate	0.00*	20.62*	20.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,193,030.87	930,305.49	930,305.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	139,545.82	191,828.99
2012-2013 Actual Indirect Costs	61,021.83	323,747.21	323,747.21
2010-2011 Fixed Carry Forward	8,036.11	0.00	0.00
Total Indirect Costs	52,985.72	323,747.21	323,747.21
Over/(Under) Recovery	0.00	0.00	-131,918.22

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	61,021.83	323,747.21	323,747.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-131,918.22
Total Projected Indirect 2014-2015 (Numerator)	61,021.83	323,747.21	455,665.43
Direct Costs	1,193,030.87	930,305.49	930,305.49
Rate for 2014-2015 **	5.11*	34.80*	48.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63921
Form R0418

*** Final ***

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	158,846.00	462,478.00	462,478.00
2010-2011 Fixed Carry Forward	-407.09	0.00	-19,092.28
Total Indirect Costs	159,253.09	462,478.00	481,570.28
2010-2011 Direct Costs	3,043,964.00	2,740,332.00	2,740,332.00
2012-2013 Rate	5.23*	16.88*	17.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,538,573.00	6,351,653.00	6,351,653.00
Indirect costs based on rate ** multiplied by actual direct costs	394,267.37	952,747.95	1,115,985.43
2012-2013 Actual Indirect Costs	288,038.00	1,474,958.00	1,474,958.00
2010-2011 Fixed Carry Forward	-407.09	0.00	-19,092.28
Total Indirect Costs	288,445.09	1,474,958.00	1,494,050.28
Over/(Under) Recovery	105,822.28	0.00	-378,064.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	288,038.00	1,474,958.00	1,474,958.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	105,822.28	0.00	-378,064.85
Total Projected Indirect 2014-2015 (Numerator)	182,215.72	1,474,958.00	1,853,022.85
Direct Costs	7,538,573.00	6,351,653.00	6,351,653.00
Rate for 2014-2015 **	2.42*	23.22*	29.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63922
Form R0418

*** Final ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	418,502.00	1,648,203.00	1,648,203.00
2010-2011 Fixed Carry Forward	-106,635.64	0.00	0.00
Total Indirect Costs	525,137.64	1,648,203.00	1,648,203.00
2010-2011 Direct Costs	5,916,432.00	4,686,731.00	4,686,731.00
2012-2013 Rate	8.88*	35.17*	35.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,013,073.00	4,779,508.00	4,779,508.00
Indirect costs based on rate ** multiplied by actual direct costs	533,960.88	716,926.20	1,194,877.00
2012-2013 Actual Indirect Costs	379,079.00	1,612,644.00	1,612,644.00
2010-2011 Fixed Carry Forward	-106,635.64	0.00	0.00
Total Indirect Costs	485,714.64	1,612,644.00	1,612,644.00
Over/(Under) Recovery	48,246.24	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	379,079.00	1,612,644.00	1,612,644.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	48,246.24	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	330,832.76	1,612,644.00	1,612,644.00
Direct Costs	6,013,073.00	4,779,508.00	4,779,508.00
Rate for 2014-2015 **	5.50*	33.74*	33.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63923
Form R0418

*** Final ***

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,317.17	327,704.69	327,704.69
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,317.17	327,704.69	327,704.69
2010-2011 Direct Costs	2,178,211.95	1,854,824.43	1,854,824.43
2012-2013 Rate	0.20*	17.67*	17.67**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,634,064.71	2,233,200.06	2,233,200.06
Indirect costs based on rate ** multiplied by actual direct costs	5,268.13	334,980.01	394,606.45
2012-2013 Actual Indirect Costs	4,076.14	404,940.79	404,940.79
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,076.14	404,940.79	404,940.79
Over/(Under) Recovery	1,191.99	0.00	-10,334.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,076.14	404,940.79	404,940.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,191.99	0.00	-10,334.34
Total Projected Indirect 2014-2015 (Numerator)	2,884.15	404,940.79	415,275.13
Direct Costs	2,634,064.71	2,233,200.06	2,233,200.06
Rate for 2014-2015 **	0.11*	18.13*	18.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63924
Form R0418

*** Final ***

Michigan Mathematics and Science Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	67,198.00	309,066.00	309,066.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	67,198.00	309,066.00	309,066.00
2010-2011 Direct Costs	1,559,171.00	1,317,303.00	1,317,303.00
2012-2013 Rate	4.31*	23.46*	23.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,558,018.00	2,460,568.00	2,460,568.00
Indirect costs based on rate ** multiplied by actual direct costs	153,350.58	369,085.20	577,249.25
2012-2013 Actual Indirect Costs	64,577.00	1,162,027.00	1,162,027.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	64,577.00	1,162,027.00	1,162,027.00
Over/(Under) Recovery	88,773.58	0.00	-584,777.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	64,577.00	1,162,027.00	1,162,027.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	88,773.58	0.00	-584,777.75
Total Projected Indirect 2014-2015 (Numerator)	-24,196.58	1,162,027.00	1,746,804.75
Direct Costs	3,558,018.00	2,460,568.00	2,460,568.00
Rate for 2014-2015 **	0.00*	47.23*	70.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63925
Form R0418

*** Final ***

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	16,339.86	470,320.78	470,320.78
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,339.86	470,320.78	470,320.78
2010-2011 Direct Costs	1,732,341.43	1,278,360.51	1,278,360.51
2012-2013 Rate	0.94*	36.79*	36.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,062,718.37	2,537,291.96	2,537,291.96
Indirect costs based on rate ** multiplied by actual direct costs	28,789.55	380,593.79	634,322.99
2012-2013 Actual Indirect Costs	39,713.01	565,139.42	565,139.42
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,713.01	565,139.42	565,139.42
Over/(Under) Recovery	-10,923.46	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	39,713.01	565,139.42	565,139.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-10,923.46	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	50,636.47	565,139.42	565,139.42
Direct Costs	3,062,718.37	2,537,291.96	2,537,291.96
Rate for 2014-2015 **	1.65*	22.27*	22.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63926
Form R0418

*** Final ***

Faxon Language Immersion Academy
28555 Middlebelt
Farmington Hills, MI 48334

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	450,248.65	354,510.02	354,510.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	36,717.34	132,455.97	132,455.97
Total Indirect Costs	36,717.34	132,455.97	132,455.97
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	36,717.34	132,455.97	132,455.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	36,717.34	132,455.97	132,455.97
Direct Costs	450,248.65	354,510.02	354,510.02
Rate for 2014-2015 **	8.15*	37.36*	37.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 63927
Form R0418

*** Final ***

Michigan School for the Arts
825 Golf Drive
Pontiac, MI 48341

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,120,665.74	1,390,297.09	1,390,297.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	234,450.35	964,819.00	964,819.00
Total Indirect Costs	234,450.35	964,819.00	964,819.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	234,450.35	964,819.00	964,819.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	234,450.35	964,819.00	964,819.00
Direct Costs	2,120,665.74	1,390,297.09	1,390,297.09
Rate for 2014-2015 **	11.06*	69.40*	69.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 64040
Form R0418

*** Final ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	513,941.78	1,597,176.20	1,597,176.20
2010-2011 Fixed Carry Forward	-10,471.48	0.00	105,814.93
Total Indirect Costs	524,413.26	1,597,176.20	1,491,361.27
2010-2011 Direct Costs	11,321,153.44	10,237,919.02	10,237,919.02
2012-2013 Rate	4.63*	15.60*	14.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,324,858.22	10,332,092.56	10,332,092.56
Indirect costs based on rate ** multiplied by actual direct costs	524,340.94	1,549,813.88	1,505,385.89
2012-2013 Actual Indirect Costs	470,048.65	1,462,814.31	1,462,814.31
2010-2011 Fixed Carry Forward	-10,471.48	0.00	105,814.93
Total Indirect Costs	480,520.13	1,462,814.31	1,356,999.38
Over/(Under) Recovery	43,820.81	0.00	148,386.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	470,048.65	1,462,814.31	1,462,814.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	43,820.81	0.00	148,386.51
Total Projected Indirect 2014-2015 (Numerator)	426,227.84	1,462,814.31	1,314,427.80
Direct Costs	11,324,858.22	10,332,092.56	10,332,092.56
Rate for 2014-2015 **	3.76*	14.16*	12.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 64070
Form R0418

*** Final ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	101,889.19	355,849.50	355,849.50
2010-2011 Fixed Carry Forward	31,091.00	0.00	34,389.00
Total Indirect Costs	70,798.19	355,849.50	321,460.50
2010-2011 Direct Costs	2,573,093.81	2,319,133.50	2,319,133.50
2012-2013 Rate	2.75*	15.34*	13.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,820,908.91	2,569,915.87	2,569,915.87
Indirect costs based on rate ** multiplied by actual direct costs	77,575.00	385,487.38	356,190.34
2012-2013 Actual Indirect Costs	92,345.72	343,338.76	343,338.76
2010-2011 Fixed Carry Forward	31,091.00	0.00	34,389.00
Total Indirect Costs	61,254.72	343,338.76	308,949.76
Over/(Under) Recovery	16,320.28	0.00	47,240.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	92,345.72	343,338.76	343,338.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	16,320.28	0.00	47,240.58
Total Projected Indirect 2014-2015 (Numerator)	76,025.44	343,338.76	296,098.18
Direct Costs	2,820,908.91	2,569,915.87	2,569,915.87
Rate for 2014-2015 **	2.70*	13.36*	11.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 64080
Form R0418

*** Final ***

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	236,911.49	1,608,824.29	1,608,824.29
2010-2011 Fixed Carry Forward	42,962.86	100,822.50	100,822.50
Total Indirect Costs	193,948.63	1,508,001.79	1,508,001.79
2010-2011 Direct Costs	15,939,570.10	14,567,657.30	14,567,657.30
2012-2013 Rate	1.22*	10.35*	10.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,680,668.70	12,364,300.79	12,364,300.79
Indirect costs based on rate ** multiplied by actual direct costs	166,904.16	1,279,705.13	1,279,705.13
2012-2013 Actual Indirect Costs	331,832.28	1,648,200.19	1,648,200.19
2010-2011 Fixed Carry Forward	42,962.86	100,822.50	100,822.50
Total Indirect Costs	288,869.42	1,547,377.69	1,547,377.69
Over/(Under) Recovery	-121,965.26	-267,672.56	-267,672.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	331,832.28	1,648,200.19	1,648,200.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-121,965.26	-267,672.56	-267,672.56
Total Projected Indirect 2014-2015 (Numerator)	453,797.54	1,915,872.75	1,915,872.75
Direct Costs	13,680,668.70	12,364,300.79	12,364,300.79
Rate for 2014-2015 **	3.32*	15.50*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 64090
Form R0418

*** Final ***

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	124,065.63	440,721.97	440,721.97
2010-2011 Fixed Carry Forward	1,394.64	0.00	56,582.62
Total Indirect Costs	122,670.99	440,721.97	384,139.35
2010-2011 Direct Costs	2,978,692.08	2,662,035.74	2,662,035.74
2012-2013 Rate	4.12*	16.56*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,719,584.64	2,392,745.31	2,392,745.31
Indirect costs based on rate ** multiplied by actual direct costs	112,046.89	358,911.80	345,273.15
2012-2013 Actual Indirect Costs	138,938.26	465,777.59	465,777.59
2010-2011 Fixed Carry Forward	1,394.64	0.00	56,582.62
Total Indirect Costs	137,543.62	465,777.59	409,194.97
Over/(Under) Recovery	-25,496.73	0.00	-63,921.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	138,938.26	465,777.59	465,777.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-25,496.73	0.00	-63,921.82
Total Projected Indirect 2014-2015 (Numerator)	164,434.99	465,777.59	529,699.41
Direct Costs	2,719,584.64	2,392,745.31	2,392,745.31
Rate for 2014-2015 **	6.05*	19.47*	22.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 65045
Form R0418

*** Final ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	609,984.91	2,434,093.21	2,434,093.21
2010-2011 Fixed Carry Forward	-120,666.72	76,622.84	76,622.84
Total Indirect Costs	730,651.63	2,357,470.37	2,357,470.37
2010-2011 Direct Costs	20,544,489.58	18,720,381.28	18,720,381.28
2012-2013 Rate	3.56*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	19,123,704.43	17,380,314.22	17,380,314.22
Indirect costs based on rate ** multiplied by actual direct costs	680,803.88	2,188,181.56	2,188,181.56
2012-2013 Actual Indirect Costs	628,410.80	2,371,801.01	2,371,801.01
2010-2011 Fixed Carry Forward	-120,666.72	76,622.84	76,622.84
Total Indirect Costs	749,077.52	2,295,178.17	2,295,178.17
Over/(Under) Recovery	-68,273.64	-106,996.61	-106,996.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	628,410.80	2,371,801.01	2,371,801.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-68,273.64	-106,996.61	-106,996.61
Total Projected Indirect 2014-2015 (Numerator)	696,684.44	2,478,797.62	2,478,797.62
Direct Costs	19,123,704.43	17,380,314.22	17,380,314.22
Rate for 2014-2015 **	3.64*	14.26*	14.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 66045
Form R0418

*** Final ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	62,535.00	344,320.45	344,320.45
2010-2011 Fixed Carry Forward	2,106.62	0.00	7,294.39
Total Indirect Costs	60,428.38	344,320.45	337,026.06
2010-2011 Direct Costs	2,340,420.34	2,058,634.89	2,058,634.89
2012-2013 Rate	2.58*	16.73*	16.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,325,435.50	2,062,177.61	2,062,177.61
Indirect costs based on rate ** multiplied by actual direct costs	59,996.24	309,326.64	337,578.47
2012-2013 Actual Indirect Costs	73,661.08	336,918.97	336,918.97
2010-2011 Fixed Carry Forward	2,106.62	0.00	7,294.39
Total Indirect Costs	71,554.46	336,918.97	329,624.58
Over/(Under) Recovery	-11,558.22	0.00	7,953.89

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	73,661.08	336,918.97	336,918.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-11,558.22	0.00	7,953.89
Total Projected Indirect 2014-2015 (Numerator)	85,219.30	336,918.97	328,965.08
Direct Costs	2,325,435.50	2,062,177.61	2,062,177.61
Rate for 2014-2015 **	3.66*	16.34*	15.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 66050
Form R0418

*** Final ***

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	91,080.25	551,764.89	551,764.89
2010-2011 Fixed Carry Forward	1,736.52	0.00	169,528.32
Total Indirect Costs	89,343.73	551,764.89	382,236.57
2010-2011 Direct Costs	4,467,646.69	4,006,962.05	4,006,962.05
2012-2013 Rate	2.00*	13.77*	9.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,592,525.57	3,223,312.54	3,223,312.54
Indirect costs based on rate ** multiplied by actual direct costs	71,850.51	443,850.14	307,504.02
2012-2013 Actual Indirect Costs	88,864.58	458,077.61	458,077.61
2010-2011 Fixed Carry Forward	1,736.52	0.00	169,528.32
Total Indirect Costs	87,128.06	458,077.61	288,549.29
Over/(Under) Recovery	-15,277.55	-14,227.47	18,954.73

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	88,864.58	458,077.61	458,077.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,277.55	-14,227.47	18,954.73
Total Projected Indirect 2014-2015 (Numerator)	104,142.13	472,305.08	439,122.88
Direct Costs	3,592,525.57	3,223,312.54	3,223,312.54
Rate for 2014-2015 **	2.90*	14.65*	13.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 67020
Form R0418

*** Final ***

Evart Public Schools
P.O. Box 917
Evart, MI 49631

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	340,495.59	1,172,741.54	1,172,741.54
2010-2011 Fixed Carry Forward	-33,800.75	34,599.50	34,444.27
Total Indirect Costs	374,296.34	1,138,142.04	1,138,297.27
2010-2011 Direct Costs	9,212,588.49	8,380,342.54	8,380,342.54
2012-2013 Rate	4.06*	13.58*	13.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,249,368.02	7,517,917.29	7,517,917.29
Indirect costs based on rate ** multiplied by actual direct costs	334,924.34	1,020,933.17	1,020,933.17
2012-2013 Actual Indirect Costs	298,183.04	1,029,633.77	1,029,633.77
2010-2011 Fixed Carry Forward	-33,800.75	34,599.50	34,444.27
Total Indirect Costs	331,983.79	995,034.27	995,189.50
Over/(Under) Recovery	2,940.55	25,898.90	25,743.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	298,183.04	1,029,633.77	1,029,633.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,940.55	25,898.90	25,743.67
Total Projected Indirect 2014-2015 (Numerator)	295,242.49	1,003,734.87	1,003,890.10
Direct Costs	8,249,368.02	7,517,917.29	7,517,917.29
Rate for 2014-2015 **	3.58*	13.35*	13.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 67050
Form R0418

*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	140,126.94	552,244.96	552,244.96
2010-2011 Fixed Carry Forward	36,916.87	-25,127.71	2,982.89
Total Indirect Costs	103,210.07	577,372.67	549,262.07
2010-2011 Direct Costs	5,949,063.96	5,536,945.94	5,536,945.94
2012-2013 Rate	1.73*	10.43*	9.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,072,904.58	4,665,033.17	4,665,033.17
Indirect costs based on rate ** multiplied by actual direct costs	87,761.25	486,562.96	462,771.29
2012-2013 Actual Indirect Costs	167,718.87	575,590.28	575,590.28
2010-2011 Fixed Carry Forward	36,916.87	-25,127.71	2,982.89
Total Indirect Costs	130,802.00	600,717.99	572,607.39
Over/(Under) Recovery	-43,040.75	-114,155.03	-109,836.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	167,718.87	575,590.28	575,590.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-43,040.75	-114,155.03	-109,836.10
Total Projected Indirect 2014-2015 (Numerator)	210,759.62	689,745.31	685,426.38
Direct Costs	5,072,904.58	4,665,033.17	4,665,033.17
Rate for 2014-2015 **	4.15*	14.79*	14.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 67055
Form R0418

*** Final ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	269,067.49	1,245,417.79	1,245,417.79
2010-2011 Fixed Carry Forward	85,355.81	0.00	385,767.70
Total Indirect Costs	183,711.68	1,245,417.79	859,650.09
2010-2011 Direct Costs	10,439,198.93	9,462,848.63	9,462,848.63
2012-2013 Rate	1.76*	13.16*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,244,155.14	9,308,898.84	9,308,898.84
Indirect costs based on rate ** multiplied by actual direct costs	180,297.13	1,225,051.09	845,248.01
2012-2013 Actual Indirect Costs	285,805.73	1,221,062.03	1,221,062.03
2010-2011 Fixed Carry Forward	85,355.81	0.00	385,767.70
Total Indirect Costs	200,449.92	1,221,062.03	835,294.33
Over/(Under) Recovery	-20,152.79	3,989.06	9,953.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	285,805.73	1,221,062.03	1,221,062.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,152.79	3,989.06	9,953.68
Total Projected Indirect 2014-2015 (Numerator)	305,958.52	1,217,072.97	1,211,108.35
Direct Costs	10,244,155.14	9,308,898.84	9,308,898.84
Rate for 2014-2015 **	2.99*	13.07*	13.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 67060
Form R0418

*** Final ***

Reed City Area Public Schools
225 West Church, Suite A
REED CITY, MI 49677

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	411,629.24	1,403,986.08	1,403,986.08
2010-2011 Fixed Carry Forward	-71,798.38	3,800.89	3,800.89
Total Indirect Costs	483,427.62	1,400,185.19	1,400,185.19
2010-2011 Direct Costs	13,110,697.52	12,118,340.68	12,118,340.68
2012-2013 Rate	3.69*	11.55*	11.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,541,651.85	11,495,179.89	11,495,179.89
Indirect costs based on rate ** multiplied by actual direct costs	462,786.95	1,327,693.28	1,327,693.28
2012-2013 Actual Indirect Costs	358,106.47	1,404,578.43	1,404,578.43
2010-2011 Fixed Carry Forward	-71,798.38	3,800.89	3,800.89
Total Indirect Costs	429,904.85	1,400,777.54	1,400,777.54
Over/(Under) Recovery	32,882.10	-73,084.26	-73,084.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	358,106.47	1,404,578.43	1,404,578.43
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	32,882.10	-73,084.26	-73,084.26
Total Projected Indirect 2014-2015 (Numerator)	325,224.37	1,477,662.69	1,477,662.69
Direct Costs	12,541,651.85	11,495,179.89	11,495,179.89
Rate for 2014-2015 **	2.59*	12.85*	12.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 68010
Form R0418

*** Final ***

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	75,457.37	600,467.81	600,467.81
2010-2011 Fixed Carry Forward	7,068.59	10,175.19	10,175.19
Total Indirect Costs	68,388.78	590,292.62	590,292.62
2010-2011 Direct Costs	6,140,200.93	5,615,190.49	5,615,190.49
2012-2013 Rate	1.11*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,127,777.96	5,718,268.50	5,718,268.50
Indirect costs based on rate ** multiplied by actual direct costs	68,018.34	600,990.02	600,990.02
2012-2013 Actual Indirect Costs	110,236.07	519,745.53	519,745.53
2010-2011 Fixed Carry Forward	7,068.59	10,175.19	10,175.19
Total Indirect Costs	103,167.48	509,570.34	509,570.34
Over/(Under) Recovery	-35,149.14	91,419.68	91,419.68

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	110,236.07	519,745.53	519,745.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-35,149.14	91,419.68	91,419.68
Total Projected Indirect 2014-2015 (Numerator)	145,385.21	428,325.85	428,325.85
Direct Costs	6,127,777.96	5,718,268.50	5,718,268.50
Rate for 2014-2015 **	2.37*	7.49*	7.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 68030
Form R0418

*** Final ***

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	114,130.33	346,979.89	346,979.89
2010-2011 Fixed Carry Forward	20,445.25	0.00	53,541.78
Total Indirect Costs	93,685.08	346,979.89	293,438.11
2010-2011 Direct Costs	2,715,222.27	2,482,372.71	2,482,372.71
2012-2013 Rate	3.45*	13.98*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,726,100.01	2,481,312.47	2,481,312.47
Indirect costs based on rate ** multiplied by actual direct costs	94,050.45	346,887.48	293,291.13
2012-2013 Actual Indirect Costs	116,699.00	361,486.54	361,486.54
2010-2011 Fixed Carry Forward	20,445.25	0.00	53,541.78
Total Indirect Costs	96,253.75	361,486.54	307,944.76
Over/(Under) Recovery	-2,203.30	-14,599.06	-14,653.63

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	116,699.00	361,486.54	361,486.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-2,203.30	-14,599.06	-14,653.63
Total Projected Indirect 2014-2015 (Numerator)	118,902.30	376,085.60	376,140.17
Direct Costs	2,726,100.01	2,481,312.47	2,481,312.47
Rate for 2014-2015 **	4.36*	15.16*	15.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 69020
Form R0418

*** Final ***

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	734,666.96	2,977,477.72	2,977,477.72
2010-2011 Fixed Carry Forward	72,723.27	297,260.31	295,410.00
Total Indirect Costs	661,943.69	2,680,217.41	2,682,067.72
2010-2011 Direct Costs	26,861,237.79	24,618,427.03	24,618,427.03
2012-2013 Rate	2.46*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,490,224.09	22,537,507.00	22,537,507.00
Indirect costs based on rate ** multiplied by actual direct costs	602,459.51	2,454,334.51	2,454,334.51
2012-2013 Actual Indirect Costs	838,105.43	2,790,822.52	2,790,822.52
2010-2011 Fixed Carry Forward	72,723.27	297,260.31	295,410.00
Total Indirect Costs	765,382.16	2,493,562.21	2,495,412.52
Over/(Under) Recovery	-162,922.65	-39,227.70	-41,078.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	838,105.43	2,790,822.52	2,790,822.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-162,922.65	-39,227.70	-41,078.01
Total Projected Indirect 2014-2015 (Numerator)	1,001,028.08	2,830,050.22	2,831,900.53
Direct Costs	24,490,224.09	22,537,507.00	22,537,507.00
Rate for 2014-2015 **	4.09*	12.56*	12.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 69030
Form R0418

*** Final ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	146,994.94	915,372.33	915,372.33
2010-2011 Fixed Carry Forward	33,723.19	0.00	106,018.95
Total Indirect Costs	113,271.75	915,372.33	809,353.38
2010-2011 Direct Costs	7,627,212.75	6,858,835.36	6,858,835.36
2012-2013 Rate	1.49*	13.35*	11.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,792,508.59	6,081,063.89	6,081,063.89
Indirect costs based on rate ** multiplied by actual direct costs	101,208.38	811,822.03	717,565.54
2012-2013 Actual Indirect Costs	165,050.37	876,495.07	876,495.07
2010-2011 Fixed Carry Forward	33,723.19	0.00	106,018.95
Total Indirect Costs	131,327.18	876,495.07	770,476.12
Over/(Under) Recovery	-30,118.80	-64,673.04	-52,910.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	165,050.37	876,495.07	876,495.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-30,118.80	-64,673.04	-52,910.58
Total Projected Indirect 2014-2015 (Numerator)	195,169.17	941,168.11	929,405.65
Direct Costs	6,792,508.59	6,081,063.89	6,081,063.89
Rate for 2014-2015 **	2.87*	15.48*	15.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,433.00	240,897.86	240,897.86
2010-2011 Fixed Carry Forward	1,150.04	0.00	-27,254.38
Total Indirect Costs	2,282.96	240,897.86	268,152.24
2010-2011 Direct Costs	1,677,905.05	1,440,440.19	1,440,440.19
2012-2013 Rate	0.14*	16.72*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,350,223.63	1,190,149.87	1,190,149.87
Indirect costs based on rate ** multiplied by actual direct costs	1,890.31	178,522.48	221,605.91
2012-2013 Actual Indirect Costs	2,361.00	162,434.76	162,434.76
2010-2011 Fixed Carry Forward	1,150.04	0.00	-27,254.38
Total Indirect Costs	1,210.96	162,434.76	189,689.14
Over/(Under) Recovery	679.35	0.00	31,916.77

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,361.00	162,434.76	162,434.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	679.35	0.00	31,916.77
Total Projected Indirect 2014-2015 (Numerator)	1,681.65	162,434.76	130,517.99
Direct Costs	1,350,223.63	1,190,149.87	1,190,149.87
Rate for 2014-2015 **	0.12*	13.65*	10.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70000
Form R0418

*** Final ***

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,736,376.06	5,934,578.39	5,934,578.39
2010-2011 Fixed Carry Forward	-443,250.72	0.00	43,601.85
Total Indirect Costs	4,179,626.78	5,934,578.39	5,890,976.54
2010-2011 Direct Costs	36,165,135.50	33,966,933.17	33,966,933.17
2012-2013 Rate	11.56*	17.47*	17.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	39,217,264.63	37,020,802.31	37,020,802.31
Indirect costs based on rate ** multiplied by actual direct costs	4,533,515.79	5,553,120.35	6,419,407.12
2012-2013 Actual Indirect Costs	5,338,634.46	7,535,096.78	7,535,096.78
2010-2011 Fixed Carry Forward	-443,250.72	0.00	43,601.85
Total Indirect Costs	5,781,885.18	7,535,096.78	7,491,494.93
Over/(Under) Recovery	-1,248,369.39	0.00	-1,072,087.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,338,634.46	7,535,096.78	7,535,096.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,248,369.39	0.00	-1,072,087.81
Total Projected Indirect 2014-2015 (Numerator)	6,587,003.85	7,535,096.78	8,607,184.59
Direct Costs	39,217,264.63	37,020,802.31	37,020,802.31
Rate for 2014-2015 **	16.80*	20.35*	23.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70010
Form R0418

*** Final ***

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,244,952.40	6,096,328.74	6,096,328.74
2010-2011 Fixed Carry Forward	286,498.54	1,177,281.31	1,177,255.56
Total Indirect Costs	958,453.86	4,919,047.43	4,919,073.18
2010-2011 Direct Costs	56,710,596.87	51,862,542.53	51,862,542.53
2012-2013 Rate	1.69*	9.48*	9.48**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	59,710,178.46	54,838,377.32	54,838,377.32
Indirect costs based on rate ** multiplied by actual direct costs	1,009,102.02	5,198,678.17	5,198,678.17
2012-2013 Actual Indirect Costs	1,462,281.41	6,341,015.55	6,341,015.55
2010-2011 Fixed Carry Forward	286,498.54	1,177,281.31	1,177,255.56
Total Indirect Costs	1,175,782.87	5,163,734.24	5,163,759.99
Over/(Under) Recovery	-166,680.85	34,943.93	34,918.18

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,462,281.41	6,341,015.55	6,341,015.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-166,680.85	34,943.93	34,918.18
Total Projected Indirect 2014-2015 (Numerator)	1,628,962.26	6,306,071.62	6,306,097.37
Direct Costs	59,710,178.46	54,838,377.32	54,838,377.32
Rate for 2014-2015 **	2.73*	11.50*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70020
Form R0418

*** Final ***

Holland City School District
156 WEST 11TH ST
HOLLAND, MI 49423

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,152,343.99	4,401,654.28	4,401,654.28
2010-2011 Fixed Carry Forward	701,967.83	1,351,338.63	1,337,464.76
Total Indirect Costs	450,376.16	3,050,315.65	3,064,189.52
2010-2011 Direct Costs	42,305,609.77	39,056,299.48	39,056,299.48
2012-2013 Rate	1.06*	7.81*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	42,535,885.15	39,512,700.30	39,512,700.30
Indirect costs based on rate ** multiplied by actual direct costs	450,880.38	3,085,941.89	3,101,746.97
2012-2013 Actual Indirect Costs	1,647,650.59	4,670,835.44	4,670,835.44
2010-2011 Fixed Carry Forward	701,967.83	1,351,338.63	1,337,464.76
Total Indirect Costs	945,682.76	3,319,496.81	3,333,370.68
Over/(Under) Recovery	-494,802.38	-233,554.92	-231,623.71

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,647,650.59	4,670,835.44	4,670,835.44
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-494,802.38	-233,554.92	-231,623.71
Total Projected Indirect 2014-2015 (Numerator)	2,142,452.97	4,904,390.36	4,902,459.15
Direct Costs	42,535,885.15	39,512,700.30	39,512,700.30
Rate for 2014-2015 **	5.04*	12.41*	12.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70040
Form R0418

*** Final ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	958,369.24	3,375,098.03	3,375,098.03
2010-2011 Fixed Carry Forward	70,311.36	0.00	58,273.22
Total Indirect Costs	888,057.88	3,375,098.03	3,316,824.81
2010-2011 Direct Costs	19,625,363.28	17,208,634.49	17,208,634.49
2012-2013 Rate	4.53*	19.61*	19.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,958,198.87	18,767,344.96	18,767,344.96
Indirect costs based on rate ** multiplied by actual direct costs	949,406.41	2,815,101.74	3,616,467.37
2012-2013 Actual Indirect Costs	635,524.25	2,826,378.16	2,826,378.16
2010-2011 Fixed Carry Forward	70,311.36	0.00	58,273.22
Total Indirect Costs	565,212.89	2,826,378.16	2,768,104.94
Over/(Under) Recovery	384,193.52	0.00	848,362.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	635,524.25	2,826,378.16	2,826,378.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	384,193.52	0.00	848,362.43
Total Projected Indirect 2014-2015 (Numerator)	251,330.73	2,826,378.16	1,978,015.73
Direct Costs	20,958,198.87	18,767,344.96	18,767,344.96
Rate for 2014-2015 **	1.20*	15.06*	10.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70070
Form R0418

*** Final ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,750,139.60	8,088,446.47	8,088,446.47
2010-2011 Fixed Carry Forward	408,787.80	824,172.92	800,868.13
Total Indirect Costs	1,341,351.80	7,264,273.55	7,287,578.34
2010-2011 Direct Costs	69,059,062.62	62,720,755.75	62,720,755.75
2012-2013 Rate	1.94*	11.58*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	65,808,340.33	60,709,133.22	60,709,133.22
Indirect costs based on rate ** multiplied by actual direct costs	1,276,681.80	7,030,117.63	7,054,401.28
2012-2013 Actual Indirect Costs	2,039,068.80	7,138,275.91	7,138,275.91
2010-2011 Fixed Carry Forward	408,787.80	824,172.92	800,868.13
Total Indirect Costs	1,630,281.00	6,314,102.99	6,337,407.78
Over/(Under) Recovery	-353,599.20	716,014.64	716,993.50

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,039,068.80	7,138,275.91	7,138,275.91
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-353,599.20	716,014.64	716,993.50
Total Projected Indirect 2014-2015 (Numerator)	2,392,668.00	6,422,261.27	6,421,282.41
Direct Costs	65,808,340.33	60,709,133.22	60,709,133.22
Rate for 2014-2015 **	3.64*	10.58*	10.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70120
Form R0418

*** Final ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	769,309.75	3,159,934.07	3,159,934.07
2010-2011 Fixed Carry Forward	22,126.12	0.00	65,112.58
Total Indirect Costs	747,183.63	3,159,934.07	3,094,821.49
2010-2011 Direct Costs	22,758,856.76	20,368,232.44	20,368,232.44
2012-2013 Rate	3.28*	15.51*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,023,294.18	20,642,971.41	20,642,971.41
Indirect costs based on rate ** multiplied by actual direct costs	755,164.05	3,096,445.71	3,135,667.36
2012-2013 Actual Indirect Costs	784,613.29	3,164,936.06	3,164,936.06
2010-2011 Fixed Carry Forward	22,126.12	0.00	65,112.58
Total Indirect Costs	762,487.17	3,164,936.06	3,099,823.48
Over/(Under) Recovery	-7,323.12	0.00	35,843.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	784,613.29	3,164,936.06	3,164,936.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,323.12	0.00	35,843.88
Total Projected Indirect 2014-2015 (Numerator)	791,936.41	3,164,936.06	3,129,092.18
Direct Costs	23,023,294.18	20,642,971.41	20,642,971.41
Rate for 2014-2015 **	3.44*	15.33*	15.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70175
Form R0418

*** Final ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	990,066.39	3,745,813.68	3,745,813.68
2010-2011 Fixed Carry Forward	48,162.15	859,780.12	859,780.12
Total Indirect Costs	941,904.24	2,886,033.56	2,886,033.56
2010-2011 Direct Costs	43,900,644.18	41,144,896.89	41,144,896.89
2012-2013 Rate	2.15*	7.01*	7.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	45,240,838.15	42,439,757.59	42,439,757.59
Indirect costs based on rate ** multiplied by actual direct costs	972,678.02	2,975,027.01	2,975,027.01
2012-2013 Actual Indirect Costs	1,020,869.53	3,821,950.09	3,821,950.09
2010-2011 Fixed Carry Forward	48,162.15	859,780.12	859,780.12
Total Indirect Costs	972,707.38	2,962,169.97	2,962,169.97
Over/(Under) Recovery	-29.36	12,857.04	12,857.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,020,869.53	3,821,950.09	3,821,950.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-29.36	12,857.04	12,857.04
Total Projected Indirect 2014-2015 (Numerator)	1,020,898.89	3,809,093.05	3,809,093.05
Direct Costs	45,240,838.15	42,439,757.59	42,439,757.59
Rate for 2014-2015 **	2.26*	8.98*	8.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70190
Form R0418

*** Final ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,647,841.62	5,735,579.16	5,735,579.16
2010-2011 Fixed Carry Forward	-43,728.75	472,381.21	478,577.42
Total Indirect Costs	1,691,570.37	5,263,197.95	5,257,001.74
2010-2011 Direct Costs	51,293,953.02	47,206,215.48	47,206,215.48
2012-2013 Rate	3.30*	11.15*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	54,328,804.85	50,067,054.69	50,067,054.69
Indirect costs based on rate ** multiplied by actual direct costs	1,792,850.56	5,582,476.60	5,577,469.89
2012-2013 Actual Indirect Costs	1,655,936.61	5,917,686.77	5,917,686.77
2010-2011 Fixed Carry Forward	-43,728.75	472,381.21	478,577.42
Total Indirect Costs	1,699,665.36	5,445,305.56	5,439,109.35
Over/(Under) Recovery	93,185.20	137,171.04	138,360.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,655,936.61	5,917,686.77	5,917,686.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	93,185.20	137,171.04	138,360.54
Total Projected Indirect 2014-2015 (Numerator)	1,562,751.41	5,780,515.73	5,779,326.23
Direct Costs	54,328,804.85	50,067,054.69	50,067,054.69
Rate for 2014-2015 **	2.88*	11.55*	11.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70300
Form R0418

*** Final ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	416,918.53	2,344,247.59	2,344,247.59
2010-2011 Fixed Carry Forward	142,312.95	767,861.95	763,721.66
Total Indirect Costs	274,605.58	1,576,385.64	1,580,525.93
2010-2011 Direct Costs	22,884,295.65	20,956,966.59	20,956,966.59
2012-2013 Rate	1.20*	7.52*	7.54**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,458,410.11	21,372,527.86	21,372,527.86
Indirect costs based on rate ** multiplied by actual direct costs	281,500.92	1,607,214.10	1,611,488.60
2012-2013 Actual Indirect Costs	539,339.81	2,625,222.06	2,625,222.06
2010-2011 Fixed Carry Forward	142,312.95	767,861.95	763,721.66
Total Indirect Costs	397,026.86	1,857,360.11	1,861,500.40
Over/(Under) Recovery	-115,525.94	-250,146.01	-250,011.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	539,339.81	2,625,222.06	2,625,222.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-115,525.94	-250,146.01	-250,011.80
Total Projected Indirect 2014-2015 (Numerator)	654,865.75	2,875,368.07	2,875,233.86
Direct Costs	23,458,410.11	21,372,527.86	21,372,527.86
Rate for 2014-2015 **	2.79*	13.45*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70350
Form R0418

*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,419,786.49	6,613,949.06	6,613,949.06
2010-2011 Fixed Carry Forward	160,141.50	0.00	660,706.67
Total Indirect Costs	1,259,644.99	6,613,949.06	5,953,242.39
2010-2011 Direct Costs	50,984,518.08	45,790,355.51	45,790,355.51
2012-2013 Rate	2.47*	14.44*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	52,527,522.42	47,463,847.16	47,463,847.16
Indirect costs based on rate ** multiplied by actual direct costs	1,297,429.80	6,853,779.53	6,170,300.13
2012-2013 Actual Indirect Costs	1,508,182.80	6,571,858.06	6,571,858.06
2010-2011 Fixed Carry Forward	160,141.50	0.00	660,706.67
Total Indirect Costs	1,348,041.30	6,571,858.06	5,911,151.39
Over/(Under) Recovery	-50,611.50	281,921.47	259,148.74

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,508,182.80	6,571,858.06	6,571,858.06
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-50,611.50	281,921.47	259,148.74
Total Projected Indirect 2014-2015 (Numerator)	1,558,794.30	6,289,936.59	6,312,709.32
Direct Costs	52,527,522.42	47,463,847.16	47,463,847.16
Rate for 2014-2015 **	2.97*	13.25*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70901
Form R0418

*** Final ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	40,000.00	139,263.74	139,263.74
2010-2011 Fixed Carry Forward	1,638.81	0.00	46,778.96
Total Indirect Costs	38,361.19	139,263.74	92,484.78
2010-2011 Direct Costs	1,218,032.81	1,118,769.07	1,118,769.07
2012-2013 Rate	3.15*	12.45*	8.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,338,484.72	1,218,690.11	1,218,690.11
Indirect costs based on rate ** multiplied by actual direct costs	42,162.27	151,726.92	100,785.67
2012-2013 Actual Indirect Costs	41,520.00	161,314.61	161,314.61
2010-2011 Fixed Carry Forward	1,638.81	0.00	46,778.96
Total Indirect Costs	39,881.19	161,314.61	114,535.65
Over/(Under) Recovery	2,281.08	-9,587.69	-13,749.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	41,520.00	161,314.61	161,314.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,281.08	-9,587.69	-13,749.98
Total Projected Indirect 2014-2015 (Numerator)	39,238.92	170,902.30	175,064.59
Direct Costs	1,338,484.72	1,218,690.11	1,218,690.11
Rate for 2014-2015 **	2.93*	14.02*	14.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70902
Form R0418

*** Final ***

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	16,199.88	153,744.42	153,744.42
2010-2011 Fixed Carry Forward	-15,371.70	38,802.05	38,802.05
Total Indirect Costs	31,571.58	114,942.37	114,942.37
2010-2011 Direct Costs	2,760,599.03	2,623,054.49	2,623,054.49
2012-2013 Rate	1.14*	4.38*	4.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,968,202.59	2,832,244.19	2,832,244.19
Indirect costs based on rate ** multiplied by actual direct costs	33,837.51	124,052.30	124,052.30
2012-2013 Actual Indirect Costs	24,282.89	160,241.29	160,241.29
2010-2011 Fixed Carry Forward	-15,371.70	38,802.05	38,802.05
Total Indirect Costs	39,654.59	121,439.24	121,439.24
Over/(Under) Recovery	-5,817.08	2,613.06	2,613.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	24,282.89	160,241.29	160,241.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,817.08	2,613.06	2,613.06
Total Projected Indirect 2014-2015 (Numerator)	30,099.97	157,628.23	157,628.23
Direct Costs	2,968,202.59	2,832,244.19	2,832,244.19
Rate for 2014-2015 **	1.01*	5.57*	5.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70904
Form R0418

*** Final ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	312,320.56	730,738.92	730,738.92
2010-2011 Fixed Carry Forward	49,934.74	0.00	214,755.51
Total Indirect Costs	262,385.82	730,738.92	515,983.41
2010-2011 Direct Costs	5,778,878.96	5,360,460.60	5,360,460.60
2012-2013 Rate	4.54*	13.63*	9.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,918,724.19	5,442,247.29	5,442,247.29
Indirect costs based on rate ** multiplied by actual direct costs	268,710.08	741,778.31	524,088.41
2012-2013 Actual Indirect Costs	274,544.78	751,021.68	751,021.68
2010-2011 Fixed Carry Forward	49,934.74	0.00	214,755.51
Total Indirect Costs	224,610.04	751,021.68	536,266.17
Over/(Under) Recovery	44,100.04	-9,243.37	-12,177.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	274,544.78	751,021.68	751,021.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	44,100.04	-9,243.37	-12,177.76
Total Projected Indirect 2014-2015 (Numerator)	230,444.74	760,265.05	763,199.44
Direct Costs	5,918,724.19	5,442,247.29	5,442,247.29
Rate for 2014-2015 **	3.89*	13.97*	14.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70905
Form R0418

*** Final ***

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	171,819.00	989,240.00	989,240.00
2010-2011 Fixed Carry Forward	-2,562.79	0.00	0.00
Total Indirect Costs	174,381.79	989,240.00	989,240.00
2010-2011 Direct Costs	4,400,269.00	3,582,848.00	3,582,848.00
2012-2013 Rate	3.96*	27.61*	27.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,288,069.00	3,505,680.00	3,505,680.00
Indirect costs based on rate ** multiplied by actual direct costs	169,807.53	525,852.00	876,420.00
2012-2013 Actual Indirect Costs	183,023.00	965,412.00	965,412.00
2010-2011 Fixed Carry Forward	-2,562.79	0.00	0.00
Total Indirect Costs	185,585.79	965,412.00	965,412.00
Over/(Under) Recovery	-15,778.26	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	183,023.00	965,412.00	965,412.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-15,778.26	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	198,801.26	965,412.00	965,412.00
Direct Costs	4,288,069.00	3,505,680.00	3,505,680.00
Rate for 2014-2015 **	4.64*	27.54*	27.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70906
Form R0418

*** Final ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	423,412.00	1,520,579.00	1,520,579.00
2010-2011 Fixed Carry Forward	-30,823.08	0.00	0.00
Total Indirect Costs	454,235.08	1,520,579.00	1,520,579.00
2010-2011 Direct Costs	5,622,383.00	4,525,216.00	4,525,216.00
2012-2013 Rate	8.08*	33.60*	33.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,535,944.00	4,421,572.00	4,421,572.00
Indirect costs based on rate ** multiplied by actual direct costs	447,304.28	663,235.80	1,105,393.00
2012-2013 Actual Indirect Costs	402,450.00	1,516,822.00	1,516,822.00
2010-2011 Fixed Carry Forward	-30,823.08	0.00	0.00
Total Indirect Costs	433,273.08	1,516,822.00	1,516,822.00
Over/(Under) Recovery	14,031.20	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	402,450.00	1,516,822.00	1,516,822.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	14,031.20	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	388,418.80	1,516,822.00	1,516,822.00
Direct Costs	5,535,944.00	4,421,572.00	4,421,572.00
Rate for 2014-2015 **	7.02*	34.31*	34.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70907
Form R0418

*** Final ***

Wavecrest Career Academy
633 APPLE AVE
HOLLAND, MI 49423

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	73,179.55	210,918.19	210,918.19
2010-2011 Fixed Carry Forward	10,439.69	0.00	43,084.13
Total Indirect Costs	62,739.86	210,918.19	167,834.06
2010-2011 Direct Costs	1,199,585.99	1,061,847.35	1,061,847.35
2012-2013 Rate	5.23*	19.86*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,240,799.91	1,100,507.74	1,100,507.74
Indirect costs based on rate ** multiplied by actual direct costs	64,893.84	165,076.16	173,990.27
2012-2013 Actual Indirect Costs	53,196.76	193,488.93	193,488.93
2010-2011 Fixed Carry Forward	10,439.69	0.00	43,084.13
Total Indirect Costs	42,757.07	193,488.93	150,404.80
Over/(Under) Recovery	22,136.77	0.00	23,585.47

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	53,196.76	193,488.93	193,488.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,136.77	0.00	23,585.47
Total Projected Indirect 2014-2015 (Numerator)	31,059.99	193,488.93	169,903.46
Direct Costs	1,240,799.91	1,100,507.74	1,100,507.74
Rate for 2014-2015 **	2.50*	17.58*	15.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 70908
Form R0418

*** Final ***

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,484,427.98	1,092,683.55	1,092,683.55
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	17,787.50	409,531.93	409,531.93
Total Indirect Costs	17,787.50	409,531.93	409,531.93
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	17,787.50	409,531.93	409,531.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	17,787.50	409,531.93	409,531.93
Direct Costs	1,484,427.98	1,092,683.55	1,092,683.55
Rate for 2014-2015 **	1.20*	37.48*	37.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 71050
Form R0418

*** Final ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	195,196.77	778,173.71	778,173.71
2010-2011 Fixed Carry Forward	45,640.01	0.00	79,508.45
Total Indirect Costs	149,556.76	778,173.71	698,665.26
2010-2011 Direct Costs	5,939,372.65	5,356,395.71	5,356,395.71
2012-2013 Rate	2.52*	14.53*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,934,011.13	5,328,549.65	5,328,549.65
Indirect costs based on rate ** multiplied by actual direct costs	149,537.08	774,238.26	694,842.87
2012-2013 Actual Indirect Costs	174,239.79	779,701.27	779,701.27
2010-2011 Fixed Carry Forward	45,640.01	0.00	79,508.45
Total Indirect Costs	128,599.78	779,701.27	700,192.82
Over/(Under) Recovery	20,937.30	-5,463.01	-5,349.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	174,239.79	779,701.27	779,701.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	20,937.30	-5,463.01	-5,349.95
Total Projected Indirect 2014-2015 (Numerator)	153,302.49	785,164.28	785,051.22
Direct Costs	5,934,011.13	5,328,549.65	5,328,549.65
Rate for 2014-2015 **	2.58*	14.74*	14.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 71060
Form R0418

*** Final ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	105,215.57	327,801.31	327,801.31
2010-2011 Fixed Carry Forward	-19,895.01	0.00	14,191.63
Total Indirect Costs	125,110.58	327,801.31	313,609.68
2010-2011 Direct Costs	2,139,926.74	1,917,341.00	1,917,341.00
2012-2013 Rate	5.85*	17.10*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,086,019.19	1,903,517.11	1,903,517.11
Indirect costs based on rate ** multiplied by actual direct costs	122,032.12	285,527.57	311,415.40
2012-2013 Actual Indirect Costs	98,262.59	280,764.67	280,764.67
2010-2011 Fixed Carry Forward	-19,895.01	0.00	14,191.63
Total Indirect Costs	118,157.60	280,764.67	266,573.04
Over/(Under) Recovery	3,874.52	0.00	44,842.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	98,262.59	280,764.67	280,764.67
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,874.52	0.00	44,842.36
Total Projected Indirect 2014-2015 (Numerator)	94,388.07	280,764.67	235,922.31
Direct Costs	2,086,019.19	1,903,517.11	1,903,517.11
Rate for 2014-2015 **	4.52*	14.75*	12.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 71080
Form R0418

*** Final ***

Rogers City Area Schools
1033 WEST HURON AVE
ROGERS CITY, MI 49779

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	116,409.98	537,275.99	537,275.99
2010-2011 Fixed Carry Forward	-1,595.75	26,090.93	27,188.92
Total Indirect Costs	118,005.73	511,185.06	510,087.07
2010-2011 Direct Costs	4,625,096.78	4,204,230.77	4,204,230.77
2012-2013 Rate	2.55*	12.16*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,530,237.09	4,094,064.63	4,094,064.63
Indirect costs based on rate ** multiplied by actual direct costs	115,521.05	497,838.26	496,610.04
2012-2013 Actual Indirect Costs	105,845.87	548,070.16	548,070.16
2010-2011 Fixed Carry Forward	-1,595.75	26,090.93	27,188.92
Total Indirect Costs	107,441.62	521,979.23	520,881.24
Over/(Under) Recovery	8,079.43	-24,140.97	-24,271.20

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	105,845.87	548,070.16	548,070.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,079.43	-24,140.97	-24,271.20
Total Projected Indirect 2014-2015 (Numerator)	97,766.44	572,211.13	572,341.36
Direct Costs	4,530,237.09	4,094,064.63	4,094,064.63
Rate for 2014-2015 **	2.16*	13.98*	13.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 71902
Form R0418

*** Final ***

Presque Isle Academy II
P.O. Box 731
ONAWAY, MI 49765

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	23,850.10	101,942.78	101,942.78
2010-2011 Fixed Carry Forward	15,788.35	0.00	0.00
Total Indirect Costs	8,061.75	101,942.78	101,942.78
2010-2011 Direct Costs	454,655.58	376,562.90	376,562.90
2012-2013 Rate	1.77*	27.07*	27.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	370,083.53	330,801.09	330,801.09
Indirect costs based on rate ** multiplied by actual direct costs	6,550.48	49,620.16	82,700.27
2012-2013 Actual Indirect Costs	14,291.08	53,573.52	53,573.52
2010-2011 Fixed Carry Forward	15,788.35	0.00	0.00
Total Indirect Costs	-1,497.27	53,573.52	53,573.52
Over/(Under) Recovery	8,047.75	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	14,291.08	53,573.52	53,573.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,047.75	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	6,243.33	53,573.52	53,573.52
Direct Costs	370,083.53	330,801.09	330,801.09
Rate for 2014-2015 **	1.69*	16.20*	16.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 72000
Form R0418

*** Final ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	139,024.93	246,114.35	246,114.35
2010-2011 Fixed Carry Forward	-12,299.97	-17,856.36	-17,856.36
Total Indirect Costs	151,324.90	263,970.71	263,970.71
2010-2011 Direct Costs	8,531,427.60	8,424,338.18	8,424,338.18
2012-2013 Rate	1.77*	3.13*	3.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,812,096.61	6,682,366.41	6,682,366.41
Indirect costs based on rate ** multiplied by actual direct costs	120,574.11	209,158.07	209,158.07
2012-2013 Actual Indirect Costs	128,486.16	258,216.36	258,216.36
2010-2011 Fixed Carry Forward	-12,299.97	-17,856.36	-17,856.36
Total Indirect Costs	140,786.13	276,072.72	276,072.72
Over/(Under) Recovery	-20,212.02	-66,914.65	-66,914.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	128,486.16	258,216.36	258,216.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,212.02	-66,914.65	-66,914.65
Total Projected Indirect 2014-2015 (Numerator)	148,698.18	325,131.01	325,131.01
Direct Costs	6,812,096.61	6,682,366.41	6,682,366.41
Rate for 2014-2015 **	2.18*	4.87*	4.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 72010
Form R0418

*** Final ***

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	485,085.85	1,688,767.57	1,688,767.57
2010-2011 Fixed Carry Forward	-106,918.66	-78,993.48	-78,993.48
Total Indirect Costs	592,004.51	1,767,761.05	1,767,761.05
2010-2011 Direct Costs	14,055,136.46	12,851,454.74	12,851,454.74
2012-2013 Rate	4.21*	13.76*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,360,820.80	11,205,963.22	11,205,963.22
Indirect costs based on rate ** multiplied by actual direct costs	520,390.56	1,541,940.54	1,541,940.54
2012-2013 Actual Indirect Costs	418,569.67	1,573,427.25	1,573,427.25
2010-2011 Fixed Carry Forward	-106,918.66	-78,993.48	-78,993.48
Total Indirect Costs	525,488.33	1,652,420.73	1,652,420.73
Over/(Under) Recovery	-5,097.77	-110,480.19	-110,480.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	418,569.67	1,573,427.25	1,573,427.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,097.77	-110,480.19	-110,480.19
Total Projected Indirect 2014-2015 (Numerator)	423,667.44	1,683,907.44	1,683,907.44
Direct Costs	12,360,820.80	11,205,963.22	11,205,963.22
Rate for 2014-2015 **	3.43*	15.03*	15.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 72020
Form R0418

*** Final ***

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	614,811.91	1,781,007.77	1,781,007.77
2010-2011 Fixed Carry Forward	-97,660.89	-42,492.71	-42,249.91
Total Indirect Costs	712,472.80	1,823,500.48	1,823,257.68
2010-2011 Direct Costs	13,870,054.64	12,703,858.78	12,703,858.78
2012-2013 Rate	5.14*	14.35*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,812,979.17	12,763,603.57	12,763,603.57
Indirect costs based on rate ** multiplied by actual direct costs	709,987.13	1,831,577.11	1,831,577.11
2012-2013 Actual Indirect Costs	635,930.17	1,685,305.77	1,685,305.77
2010-2011 Fixed Carry Forward	-97,660.89	-42,492.71	-42,249.91
Total Indirect Costs	733,591.06	1,727,798.48	1,727,555.68
Over/(Under) Recovery	-23,603.93	103,778.63	104,021.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	635,930.17	1,685,305.77	1,685,305.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,603.93	103,778.63	104,021.43
Total Projected Indirect 2014-2015 (Numerator)	659,534.10	1,581,527.14	1,581,284.34
Direct Costs	13,812,979.17	12,763,603.57	12,763,603.57
Rate for 2014-2015 **	4.77*	12.39*	12.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 72901
Form R0418

*** Final ***

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,647,533.00	1,485,789.00	1,485,789.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	56,565.00	218,309.00	218,309.00
Total Indirect Costs	56,565.00	218,309.00	218,309.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	56,565.00	218,309.00	218,309.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	56,565.00	218,309.00	218,309.00
Direct Costs	1,647,533.00	1,485,789.00	1,485,789.00
Rate for 2014-2015 **	3.43*	14.69*	14.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73000
Form R0418

*** Final ***

Saginaw ISD
6235 GRATIOT RD
SAGINAW, MI 48638

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,533,627.75	3,517,479.93	3,517,479.93
2010-2011 Fixed Carry Forward	39,789.15	1,575,439.96	1,575,439.96
Total Indirect Costs	1,493,838.60	1,942,039.97	1,942,039.97
2010-2011 Direct Costs	40,464,946.43	38,511,792.57	38,511,792.57
2012-2013 Rate	3.69*	5.04*	5.04**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	38,877,042.96	36,888,520.46	36,888,520.46
Indirect costs based on rate ** multiplied by actual direct costs	1,434,562.89	1,859,181.43	1,859,181.43
2012-2013 Actual Indirect Costs	1,480,428.13	3,468,950.63	3,468,950.63
2010-2011 Fixed Carry Forward	39,789.15	1,575,439.96	1,575,439.96
Total Indirect Costs	1,440,638.98	1,893,510.67	1,893,510.67
Over/(Under) Recovery	-6,076.09	-34,329.24	-34,329.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,480,428.13	3,468,950.63	3,468,950.63
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,076.09	-34,329.24	-34,329.24
Total Projected Indirect 2014-2015 (Numerator)	1,486,504.22	3,503,279.87	3,503,279.87
Direct Costs	38,877,042.96	36,888,520.46	36,888,520.46
Rate for 2014-2015 **	3.82*	9.50*	9.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73010
Form R0418

*** Final ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,382,677.03	13,094,531.67	13,094,531.67
2010-2011 Fixed Carry Forward	545,458.18	0.00	1,391,972.54
Total Indirect Costs	2,837,218.85	13,094,531.67	11,702,559.13
2010-2011 Direct Costs	86,844,004.32	77,132,149.68	77,132,149.68
2012-2013 Rate	3.27*	16.98*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	80,064,800.00	72,708,950.25	72,708,950.25
Indirect costs based on rate ** multiplied by actual direct costs	2,618,118.96	10,906,342.54	11,029,947.75
2012-2013 Actual Indirect Costs	2,463,501.43	9,819,351.18	9,819,351.18
2010-2011 Fixed Carry Forward	545,458.18	0.00	1,391,972.54
Total Indirect Costs	1,918,043.25	9,819,351.18	8,427,378.64
Over/(Under) Recovery	700,075.71	0.00	2,602,569.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,463,501.43	9,819,351.18	9,819,351.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	700,075.71	0.00	2,602,569.11
Total Projected Indirect 2014-2015 (Numerator)	1,763,425.72	9,819,351.18	7,216,782.07
Direct Costs	80,064,800.00	72,708,950.25	72,708,950.25
Rate for 2014-2015 **	2.20*	13.51*	9.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73030
Form R0418

*** Final ***

Carrollton Public Schools
P.O. Box 517
Carrollton, MI 48724

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	370,287.42	1,826,244.13	1,826,244.13
2010-2011 Fixed Carry Forward	46,050.92	98,614.10	64,743.21
Total Indirect Costs	324,236.50	1,727,630.03	1,761,500.92
2010-2011 Direct Costs	17,469,752.33	16,013,795.62	16,013,795.62
2012-2013 Rate	1.86*	10.79*	11.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,123,494.75	16,770,257.70	16,770,257.70
Indirect costs based on rate ** multiplied by actual direct costs	337,097.00	1,809,510.81	1,844,728.35
2012-2013 Actual Indirect Costs	401,033.79	1,754,270.84	1,754,270.84
2010-2011 Fixed Carry Forward	46,050.92	98,614.10	64,743.21
Total Indirect Costs	354,982.87	1,655,656.74	1,689,527.63
Over/(Under) Recovery	-17,885.87	153,854.07	155,200.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	401,033.79	1,754,270.84	1,754,270.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,885.87	153,854.07	155,200.72
Total Projected Indirect 2014-2015 (Numerator)	418,919.66	1,600,416.77	1,599,070.12
Direct Costs	18,123,494.75	16,770,257.70	16,770,257.70
Rate for 2014-2015 **	2.31*	9.54*	9.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73040
Form R0418

*** Final ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,232,090.37	4,339,672.15	4,339,672.15
2010-2011 Fixed Carry Forward	-120,666.64	499,421.76	499,421.76
Total Indirect Costs	1,352,757.01	3,840,250.39	3,840,250.39
2010-2011 Direct Costs	40,807,368.66	37,699,786.88	37,699,786.88
2012-2013 Rate	3.31*	10.19*	10.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	40,590,142.66	37,635,500.32	37,635,500.32
Indirect costs based on rate ** multiplied by actual direct costs	1,343,533.72	3,835,057.48	3,835,057.48
2012-2013 Actual Indirect Costs	1,263,082.82	4,217,725.16	4,217,725.16
2010-2011 Fixed Carry Forward	-120,666.64	499,421.76	499,421.76
Total Indirect Costs	1,383,749.46	3,718,303.40	3,718,303.40
Over/(Under) Recovery	-40,215.74	116,754.08	116,754.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,263,082.82	4,217,725.16	4,217,725.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-40,215.74	116,754.08	116,754.08
Total Projected Indirect 2014-2015 (Numerator)	1,303,298.56	4,100,971.08	4,100,971.08
Direct Costs	40,590,142.66	37,635,500.32	37,635,500.32
Rate for 2014-2015 **	3.21*	10.90*	10.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73080
Form R0418

*** Final ***

Buena Vista School District
705 NORTH TOWERLINE RD
SAGINAW, MI 48601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	423,403.76	1,667,794.52	1,667,794.52
2010-2011 Fixed Carry Forward	97,800.37	0.00	337,381.23
Total Indirect Costs	325,603.39	1,667,794.52	1,330,413.29
2010-2011 Direct Costs	10,895,170.42	9,650,779.66	9,650,779.66
2012-2013 Rate	2.99*	17.28*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	97,800.37	0.00	337,381.23
Total Indirect Costs	-97,800.37	0.00	-337,381.23
Over/(Under) Recovery	97,800.37	0.00	337,381.23

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	97,800.37	0.00	337,381.23
Total Projected Indirect 2014-2015 (Numerator)	-97,800.37	0.00	-337,381.23
Direct Costs	0.00	0.00	0.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73110
Form R0418

*** Final ***

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	226,649.53	1,647,877.65	1,647,877.65
2010-2011 Fixed Carry Forward	43,654.01	143,345.26	147,427.82
Total Indirect Costs	182,995.52	1,504,532.39	1,500,449.83
2010-2011 Direct Costs	14,748,779.55	13,327,551.43	13,327,551.43
2012-2013 Rate	1.24*	11.29*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,400,237.48	12,159,276.33	12,159,276.33
Indirect costs based on rate ** multiplied by actual direct costs	166,162.94	1,372,782.30	1,369,134.51
2012-2013 Actual Indirect Costs	286,804.06	1,527,765.21	1,527,765.21
2010-2011 Fixed Carry Forward	43,654.01	143,345.26	147,427.82
Total Indirect Costs	243,150.05	1,384,419.95	1,380,337.39
Over/(Under) Recovery	-76,987.11	-11,637.65	-11,202.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	286,804.06	1,527,765.21	1,527,765.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-76,987.11	-11,637.65	-11,202.88
Total Projected Indirect 2014-2015 (Numerator)	363,791.17	1,539,402.86	1,538,968.09
Direct Costs	13,400,237.48	12,159,276.33	12,159,276.33
Rate for 2014-2015 **	2.71*	12.66*	12.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73170
Form R0418

*** Final ***

Birch Run Area Schools
12400 CHURCH ST
BIRCH RUN, MI 48415

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	709,629.67	2,157,761.30	2,157,761.30
2010-2011 Fixed Carry Forward	-60,891.42	0.00	290,635.20
Total Indirect Costs	770,521.09	2,157,761.30	1,867,126.10
2010-2011 Direct Costs	14,420,225.62	12,972,093.99	12,972,093.99
2012-2013 Rate	5.34*	16.63*	14.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,257,340.52	13,123,724.83	13,123,724.83
Indirect costs based on rate ** multiplied by actual direct costs	761,341.98	1,968,558.72	1,888,504.00
2012-2013 Actual Indirect Costs	500,539.59	1,634,155.28	1,634,155.28
2010-2011 Fixed Carry Forward	-60,891.42	0.00	290,635.20
Total Indirect Costs	561,431.01	1,634,155.28	1,343,520.08
Over/(Under) Recovery	199,910.97	0.00	544,983.92

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	500,539.59	1,634,155.28	1,634,155.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	199,910.97	0.00	544,983.92
Total Projected Indirect 2014-2015 (Numerator)	300,628.62	1,634,155.28	1,089,171.36
Direct Costs	14,257,340.52	13,123,724.83	13,123,724.83
Rate for 2014-2015 **	2.11*	12.45*	8.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73180
Form R0418

*** Final ***

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	565,186.04	2,145,918.08	2,145,918.08
2010-2011 Fixed Carry Forward	87,292.65	0.00	306,307.27
Total Indirect Costs	477,893.39	2,145,918.08	1,839,610.81
2010-2011 Direct Costs	14,953,637.96	13,372,905.92	13,372,905.92
2012-2013 Rate	3.20*	16.05*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,647,545.20	12,113,915.27	12,113,915.27
Indirect costs based on rate ** multiplied by actual direct costs	436,721.45	1,817,087.29	1,666,874.74
2012-2013 Actual Indirect Costs	502,739.87	2,036,369.80	2,036,369.80
2010-2011 Fixed Carry Forward	87,292.65	0.00	306,307.27
Total Indirect Costs	415,447.22	2,036,369.80	1,730,062.53
Over/(Under) Recovery	21,274.23	0.00	-63,187.79

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	502,739.87	2,036,369.80	2,036,369.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	21,274.23	0.00	-63,187.79
Total Projected Indirect 2014-2015 (Numerator)	481,465.64	2,036,369.80	2,099,557.59
Direct Costs	13,647,545.20	12,113,915.27	12,113,915.27
Rate for 2014-2015 **	3.53*	16.81*	17.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73190
Form R0418

*** Final ***

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	399,751.49	1,427,659.99	1,427,659.99
2010-2011 Fixed Carry Forward	-111,963.13	-53,741.99	-53,642.43
Total Indirect Costs	511,714.62	1,481,401.98	1,481,302.42
2010-2011 Direct Costs	10,655,465.51	9,627,557.01	9,627,557.01
2012-2013 Rate	4.80*	15.39*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,134,192.75	9,268,660.65	9,268,660.65
Indirect costs based on rate ** multiplied by actual direct costs	486,441.25	1,390,299.10	1,426,446.87
2012-2013 Actual Indirect Costs	396,683.53	1,262,215.63	1,262,215.63
2010-2011 Fixed Carry Forward	-111,963.13	-53,741.99	-53,642.43
Total Indirect Costs	508,646.66	1,315,957.62	1,315,858.06
Over/(Under) Recovery	-22,205.41	0.00	110,588.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	396,683.53	1,262,215.63	1,262,215.63
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-22,205.41	0.00	110,588.81
Total Projected Indirect 2014-2015 (Numerator)	418,888.94	1,262,215.63	1,151,626.82
Direct Costs	10,134,192.75	9,268,660.65	9,268,660.65
Rate for 2014-2015 **	4.13*	13.62*	12.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73200
Form R0418

*** Final ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	489,765.87	1,857,079.90	1,857,079.90
2010-2011 Fixed Carry Forward	2,528.65	0.00	156,173.64
Total Indirect Costs	487,237.22	1,857,079.90	1,700,906.26
2010-2011 Direct Costs	13,840,931.01	12,473,616.98	12,473,616.98
2012-2013 Rate	3.52*	14.89*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,308,099.13	12,979,356.16	12,979,356.16
Indirect costs based on rate ** multiplied by actual direct costs	503,645.09	1,932,626.13	1,770,384.18
2012-2013 Actual Indirect Costs	504,677.42	1,833,420.39	1,833,420.39
2010-2011 Fixed Carry Forward	2,528.65	0.00	156,173.64
Total Indirect Costs	502,148.77	1,833,420.39	1,677,246.75
Over/(Under) Recovery	1,496.32	99,205.74	93,137.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	504,677.42	1,833,420.39	1,833,420.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,496.32	99,205.74	93,137.43
Total Projected Indirect 2014-2015 (Numerator)	503,181.10	1,734,214.65	1,740,282.96
Direct Costs	14,308,099.13	12,979,356.16	12,979,356.16
Rate for 2014-2015 **	3.52*	13.36*	13.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73210
Form R0418

*** Final ***

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	295,044.12	1,382,925.70	1,382,925.70
2010-2011 Fixed Carry Forward	12,223.83	-117,077.88	-106,912.48
Total Indirect Costs	282,820.29	1,500,003.58	1,489,838.18
2010-2011 Direct Costs	9,952,362.08	8,864,480.50	8,864,480.50
2012-2013 Rate	2.84*	16.92*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,371,884.66	9,252,966.46	9,252,966.46
Indirect costs based on rate ** multiplied by actual direct costs	294,561.52	1,387,944.97	1,555,423.66
2012-2013 Actual Indirect Costs	349,494.73	1,468,412.93	1,468,412.93
2010-2011 Fixed Carry Forward	12,223.83	-117,077.88	-106,912.48
Total Indirect Costs	337,270.90	1,585,490.81	1,575,325.41
Over/(Under) Recovery	-42,709.38	0.00	-19,901.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	349,494.73	1,468,412.93	1,468,412.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-42,709.38	0.00	-19,901.75
Total Projected Indirect 2014-2015 (Numerator)	392,204.11	1,468,412.93	1,488,314.68
Direct Costs	10,371,884.66	9,252,966.46	9,252,966.46
Rate for 2014-2015 **	3.78*	15.87*	16.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73230
Form R0418

*** Final ***

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	170,011.47	726,330.82	726,330.82
2010-2011 Fixed Carry Forward	43,362.86	104,672.80	103,499.64
Total Indirect Costs	126,648.61	621,658.02	622,831.18
2010-2011 Direct Costs	6,449,962.07	5,893,642.72	5,893,642.72
2012-2013 Rate	1.96*	10.55*	10.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,706,184.13	5,233,024.75	5,233,024.75
Indirect costs based on rate ** multiplied by actual direct costs	111,841.21	552,084.11	553,130.72
2012-2013 Actual Indirect Costs	175,806.02	648,965.40	648,965.40
2010-2011 Fixed Carry Forward	43,362.86	104,672.80	103,499.64
Total Indirect Costs	132,443.16	544,292.60	545,465.76
Over/(Under) Recovery	-20,601.95	7,791.51	7,664.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	175,806.02	648,965.40	648,965.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,601.95	7,791.51	7,664.96
Total Projected Indirect 2014-2015 (Numerator)	196,407.97	641,173.89	641,300.44
Direct Costs	5,706,184.13	5,233,024.75	5,233,024.75
Rate for 2014-2015 **	3.44*	12.25*	12.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	211,327.16	854,443.50	854,443.50
2010-2011 Fixed Carry Forward	36,386.67	122,264.05	122,264.05
Total Indirect Costs	174,940.49	732,179.45	732,179.45
2010-2011 Direct Costs	8,901,108.51	8,257,992.17	8,257,992.17
2012-2013 Rate	1.97*	8.87*	8.87**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,366,905.32	8,759,281.56	8,759,281.56
Indirect costs based on rate ** multiplied by actual direct costs	184,528.03	776,948.27	776,948.27
2012-2013 Actual Indirect Costs	246,124.08	853,747.84	853,747.84
2010-2011 Fixed Carry Forward	36,386.67	122,264.05	122,264.05
Total Indirect Costs	209,737.41	731,483.79	731,483.79
Over/(Under) Recovery	-25,209.38	45,464.48	45,464.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	246,124.08	853,747.84	853,747.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-25,209.38	45,464.48	45,464.48
Total Projected Indirect 2014-2015 (Numerator)	271,333.46	808,283.36	808,283.36
Direct Costs	9,366,905.32	8,759,281.56	8,759,281.56
Rate for 2014-2015 **	2.90*	9.23*	9.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73255
Form R0418

*** Final ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	359,281.35	1,836,146.74	1,836,146.74
2010-2011 Fixed Carry Forward	30,066.30	0.00	-35,875.34
Total Indirect Costs	329,215.05	1,836,146.74	1,872,022.08
2010-2011 Direct Costs	13,107,443.73	11,630,578.34	11,630,578.34
2012-2013 Rate	2.51*	15.79*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,932,283.00	12,448,359.73	12,448,359.73
Indirect costs based on rate ** multiplied by actual direct costs	349,700.30	1,867,253.96	2,004,185.92
2012-2013 Actual Indirect Costs	377,203.25	1,861,126.52	1,861,126.52
2010-2011 Fixed Carry Forward	30,066.30	0.00	-35,875.34
Total Indirect Costs	347,136.95	1,861,126.52	1,897,001.86
Over/(Under) Recovery	2,563.35	0.00	107,184.06

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	377,203.25	1,861,126.52	1,861,126.52
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,563.35	0.00	107,184.06
Total Projected Indirect 2014-2015 (Numerator)	374,639.90	1,861,126.52	1,753,942.46
Direct Costs	13,932,283.00	12,448,359.73	12,448,359.73
Rate for 2014-2015 **	2.69*	14.95*	14.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73908
Form R0418

*** Final ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	111,027.67	328,771.53	328,771.53
2010-2011 Fixed Carry Forward	75,562.60	0.00	168,471.20
Total Indirect Costs	35,465.07	328,771.53	160,300.33
2010-2011 Direct Costs	2,752,628.71	2,534,884.85	2,534,884.85
2012-2013 Rate	1.29*	12.97*	6.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,228,831.28	2,970,223.76	2,970,223.76
Indirect costs based on rate ** multiplied by actual direct costs	41,651.92	385,238.02	187,718.14
2012-2013 Actual Indirect Costs	135,038.66	393,646.18	393,646.18
2010-2011 Fixed Carry Forward	75,562.60	0.00	168,471.20
Total Indirect Costs	59,476.06	393,646.18	225,174.98
Over/(Under) Recovery	-17,824.14	-8,408.16	-37,456.84

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	135,038.66	393,646.18	393,646.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,824.14	-8,408.16	-37,456.84
Total Projected Indirect 2014-2015 (Numerator)	152,862.80	402,054.34	431,103.02
Direct Costs	3,228,831.28	2,970,223.76	2,970,223.76
Rate for 2014-2015 **	4.73*	13.54*	14.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73909
Form R0418

*** Final ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	191,658.94	717,325.84	717,325.84
2010-2011 Fixed Carry Forward	63,693.62	0.00	0.00
Total Indirect Costs	127,965.32	717,325.84	717,325.84
2010-2011 Direct Costs	3,270,441.10	2,744,774.20	2,744,774.20
2012-2013 Rate	3.91*	26.13*	26.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,586,320.72	3,107,973.09	3,107,973.09
Indirect costs based on rate ** multiplied by actual direct costs	140,225.14	466,195.96	776,993.27
2012-2013 Actual Indirect Costs	195,019.26	673,366.89	673,366.89
2010-2011 Fixed Carry Forward	63,693.62	0.00	0.00
Total Indirect Costs	131,325.64	673,366.89	673,366.89
Over/(Under) Recovery	8,899.50	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	195,019.26	673,366.89	673,366.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	8,899.50	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	186,119.76	673,366.89	673,366.89
Direct Costs	3,586,320.72	3,107,973.09	3,107,973.09
Rate for 2014-2015 **	5.19*	21.67*	21.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73910
Form R0418

*** Final ***

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	194,292.00	1,349,896.00	1,349,896.00
2010-2011 Fixed Carry Forward	-20,710.05	0.00	0.00
Total Indirect Costs	215,002.05	1,349,896.00	1,349,896.00
2010-2011 Direct Costs	5,090,030.00	3,934,426.00	3,934,426.00
2012-2013 Rate	4.22*	34.31*	34.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,510,244.00	3,410,179.00	3,410,179.00
Indirect costs based on rate ** multiplied by actual direct costs	190,332.30	511,526.85	852,544.75
2012-2013 Actual Indirect Costs	173,655.00	1,273,720.00	1,273,720.00
2010-2011 Fixed Carry Forward	-20,710.05	0.00	0.00
Total Indirect Costs	194,365.05	1,273,720.00	1,273,720.00
Over/(Under) Recovery	-4,032.75	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	173,655.00	1,273,720.00	1,273,720.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-4,032.75	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	177,687.75	1,273,720.00	1,273,720.00
Direct Costs	4,510,244.00	3,410,179.00	3,410,179.00
Rate for 2014-2015 **	3.94*	37.35*	37.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73911
Form R0418

*** Final ***

Saginaw Learn to Earn Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	121,551.00	255,717.00	255,717.00
2010-2011 Fixed Carry Forward	-20,599.81	0.00	0.00
Total Indirect Costs	142,150.81	255,717.00	255,717.00
2010-2011 Direct Costs	890,657.00	756,491.00	756,491.00
2012-2013 Rate	15.96*	33.80*	33.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	834,463.00	614,754.00	614,754.00
Indirect costs based on rate ** multiplied by actual direct costs	125,169.45	92,213.10	153,688.50
2012-2013 Actual Indirect Costs	143,066.00	362,775.00	362,775.00
2010-2011 Fixed Carry Forward	-20,599.81	0.00	0.00
Total Indirect Costs	163,665.81	362,775.00	362,775.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	143,066.00	362,775.00	362,775.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	143,066.00	362,775.00	362,775.00
Direct Costs	834,463.00	614,754.00	614,754.00
Rate for 2014-2015 **	17.14*	59.01*	59.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 73912
Form R0418

*** Final ***

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	11,500.00	458,133.93	458,133.93
2010-2011 Fixed Carry Forward	82,388.01	-219,218.80	-219,218.80
Total Indirect Costs	-70,888.01	677,352.73	677,352.73
2010-2011 Direct Costs	2,426,046.77	1,979,412.84	1,979,412.84
2012-2013 Rate	0.00*	34.22*	34.22**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,804,351.03	2,311,673.13	2,311,673.13
Indirect costs based on rate ** multiplied by actual direct costs	0.00	346,750.97	577,918.28
2012-2013 Actual Indirect Costs	25,014.75	517,692.65	517,692.65
2010-2011 Fixed Carry Forward	82,388.01	-219,218.80	-219,218.80
Total Indirect Costs	-57,373.26	736,911.45	736,911.45
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	25,014.75	517,692.65	517,692.65
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	25,014.75	517,692.65	517,692.65
Direct Costs	2,804,351.03	2,311,673.13	2,311,673.13
Rate for 2014-2015 **	0.89*	22.39*	22.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74000
Form R0418

*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,552,952.90	6,457,267.72	6,457,267.72
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,552,952.90	6,457,267.72	6,457,267.72
2010-2011 Direct Costs	20,215,616.01	18,311,301.19	18,311,301.19
2012-2013 Rate	22.52*	35.26*	35.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,201,011.39	18,500,004.65	18,500,004.65
Indirect costs based on rate ** multiplied by actual direct costs	3,030,151.71	2,775,000.70	4,625,001.16
2012-2013 Actual Indirect Costs	4,463,477.82	6,164,484.56	6,164,484.56
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,463,477.82	6,164,484.56	6,164,484.56
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,463,477.82	6,164,484.56	6,164,484.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	4,463,477.82	6,164,484.56	6,164,484.56
Direct Costs	20,201,011.39	18,500,004.65	18,500,004.65
Rate for 2014-2015 **	22.10*	33.32*	33.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74010
Form R0418

*** Final ***

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,199,969.83	9,188,355.24	9,188,355.24
2010-2011 Fixed Carry Forward	977,762.06	3,003,889.24	3,003,751.58
Total Indirect Costs	1,222,207.77	6,184,466.00	6,184,603.66
2010-2011 Direct Costs	96,316,714.71	89,328,329.30	89,328,329.30
2012-2013 Rate	1.27*	6.92*	6.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	87,223,508.43	80,213,880.42	80,213,880.42
Indirect costs based on rate ** multiplied by actual direct costs	1,107,738.56	5,550,800.53	5,550,800.53
2012-2013 Actual Indirect Costs	2,291,725.58	9,301,353.59	9,301,353.59
2010-2011 Fixed Carry Forward	977,762.06	3,003,889.24	3,003,751.58
Total Indirect Costs	1,313,963.52	6,297,464.35	6,297,602.01
Over/(Under) Recovery	-206,224.96	-746,663.82	-746,801.48

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,291,725.58	9,301,353.59	9,301,353.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-206,224.96	-746,663.82	-746,801.48
Total Projected Indirect 2014-2015 (Numerator)	2,497,950.54	10,048,017.41	10,048,155.07
Direct Costs	87,223,508.43	80,213,880.42	80,213,880.42
Rate for 2014-2015 **	2.86*	12.53*	12.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74030
Form R0418

*** Final ***

Algonac Community School District
1216 SAINT CLAIR BLVD
ALGONAC, MI 48001

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	277,002.78	2,476,348.30	2,476,348.30
2010-2011 Fixed Carry Forward	-15,498.02	0.00	54,730.30
Total Indirect Costs	292,500.80	2,476,348.30	2,421,618.00
2010-2011 Direct Costs	16,709,251.68	14,509,906.16	14,509,906.16
2012-2013 Rate	1.75*	17.07*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,543,115.85	15,589,267.88	15,589,267.88
Indirect costs based on rate ** multiplied by actual direct costs	307,004.53	2,338,390.18	2,601,848.81
2012-2013 Actual Indirect Costs	253,767.10	2,207,615.07	2,207,615.07
2010-2011 Fixed Carry Forward	-15,498.02	0.00	54,730.30
Total Indirect Costs	269,265.12	2,207,615.07	2,152,884.77
Over/(Under) Recovery	37,739.41	0.00	448,964.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	253,767.10	2,207,615.07	2,207,615.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	37,739.41	0.00	448,964.04
Total Projected Indirect 2014-2015 (Numerator)	216,027.69	2,207,615.07	1,758,651.03
Direct Costs	17,543,115.85	15,589,267.88	15,589,267.88
Rate for 2014-2015 **	1.23*	14.16*	11.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74040
Form R0418

*** Final ***

Capac Community Schools
P.O. Box 700
Capac, MI 48014

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	318,836.93	1,521,638.94	1,521,638.94
2010-2011 Fixed Carry Forward	7,046.91	132,482.73	132,620.95
Total Indirect Costs	311,790.02	1,389,156.21	1,389,017.99
2010-2011 Direct Costs	13,037,225.61	11,834,423.60	11,834,423.60
2012-2013 Rate	2.39*	11.74*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,411,849.95	10,322,152.83	10,322,152.83
Indirect costs based on rate ** multiplied by actual direct costs	272,743.21	1,211,820.74	1,211,820.74
2012-2013 Actual Indirect Costs	349,215.00	1,438,912.12	1,438,912.12
2010-2011 Fixed Carry Forward	7,046.91	132,482.73	132,620.95
Total Indirect Costs	342,168.09	1,306,429.39	1,306,291.17
Over/(Under) Recovery	-69,424.88	-94,608.65	-94,470.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	349,215.00	1,438,912.12	1,438,912.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-69,424.88	-94,608.65	-94,470.43
Total Projected Indirect 2014-2015 (Numerator)	418,639.88	1,533,520.77	1,533,382.55
Direct Costs	11,411,849.95	10,322,152.83	10,322,152.83
Rate for 2014-2015 **	3.67*	14.86*	14.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74050
Form R0418

*** Final ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,577,792.25	5,516,492.89	5,516,492.89
2010-2011 Fixed Carry Forward	-93,899.50	0.00	1,103,329.40
Total Indirect Costs	1,671,691.75	5,516,492.89	4,413,163.49
2010-2011 Direct Costs	43,220,278.37	39,281,577.73	39,281,577.73
2012-2013 Rate	3.87*	14.04*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	40,504,770.10	37,016,679.90	37,016,679.90
Indirect costs based on rate ** multiplied by actual direct costs	1,567,534.60	5,197,141.86	4,156,973.15
2012-2013 Actual Indirect Costs	1,468,360.49	4,956,450.69	4,956,450.69
2010-2011 Fixed Carry Forward	-93,899.50	0.00	1,103,329.40
Total Indirect Costs	1,562,259.99	4,956,450.69	3,853,121.29
Over/(Under) Recovery	5,274.61	240,691.17	303,851.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,468,360.49	4,956,450.69	4,956,450.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	5,274.61	240,691.17	303,851.86
Total Projected Indirect 2014-2015 (Numerator)	1,463,085.88	4,715,759.52	4,652,598.83
Direct Costs	40,504,770.10	37,016,679.90	37,016,679.90
Rate for 2014-2015 **	3.61*	12.74*	12.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74100
Form R0418

*** Final ***

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	525,537.38	2,669,938.02	2,669,938.02
2010-2011 Fixed Carry Forward	76,585.07	0.00	326,269.37
Total Indirect Costs	448,952.31	2,669,938.02	2,343,668.65
2010-2011 Direct Costs	21,341,364.47	19,196,963.83	19,196,963.83
2012-2013 Rate	2.10*	13.91*	12.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	20,935,314.59	18,707,781.69	18,707,781.69
Indirect costs based on rate ** multiplied by actual direct costs	439,641.61	2,602,252.43	2,284,220.14
2012-2013 Actual Indirect Costs	545,350.52	2,772,883.42	2,772,883.42
2010-2011 Fixed Carry Forward	76,585.07	0.00	326,269.37
Total Indirect Costs	468,765.45	2,772,883.42	2,446,614.05
Over/(Under) Recovery	-29,123.84	-170,630.99	-162,393.91

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	545,350.52	2,772,883.42	2,772,883.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-29,123.84	-170,630.99	-162,393.91
Total Projected Indirect 2014-2015 (Numerator)	574,474.36	2,943,514.41	2,935,277.33
Direct Costs	20,935,314.59	18,707,781.69	18,707,781.69
Rate for 2014-2015 **	2.74*	15.73*	15.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74120
Form R0418

*** Final ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	279,939.10	937,900.99	937,900.99
2010-2011 Fixed Carry Forward	-60.80	205,353.87	205,467.23
Total Indirect Costs	279,999.90	732,547.12	732,433.76
2010-2011 Direct Costs	8,641,967.42	7,984,005.53	7,984,005.53
2012-2013 Rate	3.24*	9.18*	9.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,947,432.51	7,351,163.66	7,351,163.66
Indirect costs based on rate ** multiplied by actual direct costs	257,496.81	674,836.82	674,101.71
2012-2013 Actual Indirect Costs	325,854.95	922,123.80	922,123.80
2010-2011 Fixed Carry Forward	-60.80	205,353.87	205,467.23
Total Indirect Costs	325,915.75	716,769.93	716,656.57
Over/(Under) Recovery	-68,418.94	-41,933.11	-42,554.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	325,854.95	922,123.80	922,123.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-68,418.94	-41,933.11	-42,554.86
Total Projected Indirect 2014-2015 (Numerator)	394,273.89	964,056.91	964,678.66
Direct Costs	7,947,432.51	7,351,163.66	7,351,163.66
Rate for 2014-2015 **	4.96*	13.11*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74130
Form R0418

*** Final ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	607,931.58	2,524,297.22	2,524,297.22
2010-2011 Fixed Carry Forward	-13,999.47	0.00	56,352.96
Total Indirect Costs	621,931.05	2,524,297.22	2,467,944.26
2010-2011 Direct Costs	17,647,855.21	15,731,489.57	15,731,489.57
2012-2013 Rate	3.52*	16.05*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,346,912.47	15,523,353.63	15,523,353.63
Indirect costs based on rate ** multiplied by actual direct costs	610,611.32	2,328,503.04	2,435,614.18
2012-2013 Actual Indirect Costs	593,556.40	2,417,115.24	2,417,115.24
2010-2011 Fixed Carry Forward	-13,999.47	0.00	56,352.96
Total Indirect Costs	607,555.87	2,417,115.24	2,360,762.28
Over/(Under) Recovery	3,055.45	0.00	74,851.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	593,556.40	2,417,115.24	2,417,115.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	3,055.45	0.00	74,851.90
Total Projected Indirect 2014-2015 (Numerator)	590,500.95	2,417,115.24	2,342,263.34
Direct Costs	17,346,912.47	15,523,353.63	15,523,353.63
Rate for 2014-2015 **	3.40*	15.57*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74901
Form R0418

*** Final ***

St. Clair County Learning Academy
1520 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	13,936.37	22,853.14	22,853.14
2010-2011 Fixed Carry Forward	3,928.53	5,828.06	5,828.06
Total Indirect Costs	10,007.84	17,025.08	17,025.08
2010-2011 Direct Costs	513,569.80	504,653.03	504,653.03
2012-2013 Rate	1.95*	3.37*	3.37**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	247,280.63	242,990.89	242,990.89
Indirect costs based on rate ** multiplied by actual direct costs	4,821.97	8,188.79	8,188.79
2012-2013 Actual Indirect Costs	32,464.55	36,754.29	36,754.29
2010-2011 Fixed Carry Forward	3,928.53	5,828.06	5,828.06
Total Indirect Costs	28,536.02	30,926.23	30,926.23
Over/(Under) Recovery	-23,714.05	-22,737.44	-22,737.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	32,464.55	36,754.29	36,754.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,714.05	-22,737.44	-22,737.44
Total Projected Indirect 2014-2015 (Numerator)	56,178.60	59,491.73	59,491.73
Direct Costs	247,280.63	242,990.89	242,990.89
Rate for 2014-2015 **	22.72*	24.48*	24.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74903
Form R0418

*** Final ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	96,410.00	759,183.00	759,183.00
2010-2011 Fixed Carry Forward	405,943.58	0.00	375,339.54
Total Indirect Costs	-309,533.58	759,183.00	383,843.46
2010-2011 Direct Costs	6,352,548.50	5,689,775.50	5,689,775.50
2012-2013 Rate	0.00*	13.34*	6.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,056,348.47	5,409,228.87	5,409,228.87
Indirect costs based on rate ** multiplied by actual direct costs	0.00	721,591.13	365,122.95
2012-2013 Actual Indirect Costs	65,292.45	712,412.05	712,412.05
2010-2011 Fixed Carry Forward	405,943.58	0.00	375,339.54
Total Indirect Costs	-340,651.13	712,412.05	337,072.51
Over/(Under) Recovery	0.00	9,179.08	28,050.44

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	65,292.45	712,412.05	712,412.05
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,179.08	28,050.44
Total Projected Indirect 2014-2015 (Numerator)	65,292.45	703,232.97	684,361.61
Direct Costs	6,056,348.47	5,409,228.87	5,409,228.87
Rate for 2014-2015 **	1.08*	13.00*	12.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74906
Form R0418

*** Final ***

Blue Water Learning Academy
9541 Phelps
Algonac, MI 48001

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,385.00	19,342.65	19,342.65
2010-2011 Fixed Carry Forward	-832.33	-380.87	-380.87
Total Indirect Costs	9,217.33	19,723.52	19,723.52
2010-2011 Direct Costs	209,166.33	198,208.68	198,208.68
2012-2013 Rate	4.41*	9.95*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	205,873.77	196,673.25	196,673.25
Indirect costs based on rate ** multiplied by actual direct costs	9,079.03	19,568.99	19,568.99
2012-2013 Actual Indirect Costs	9,199.75	18,400.27	18,400.27
2010-2011 Fixed Carry Forward	-832.33	-380.87	-380.87
Total Indirect Costs	10,032.08	18,781.14	18,781.14
Over/(Under) Recovery	-953.05	787.85	787.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	9,199.75	18,400.27	18,400.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-953.05	787.85	787.85
Total Projected Indirect 2014-2015 (Numerator)	10,152.80	17,612.42	17,612.42
Direct Costs	205,873.77	196,673.25	196,673.25
Rate for 2014-2015 **	4.93*	8.96*	8.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74910
Form R0418

*** Final ***

St. Clair County Academy of Style
PO Box 1500
Marysville, MI 48040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	16,170.24	52,355.36	52,355.36
2010-2011 Fixed Carry Forward	4,512.30	0.00	8,840.75
Total Indirect Costs	11,657.94	52,355.36	43,514.61
2010-2011 Direct Costs	284,545.97	248,360.85	248,360.85
2012-2013 Rate	4.10*	21.08*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	316,787.56	279,410.75	279,410.75
Indirect costs based on rate ** multiplied by actual direct costs	12,988.29	41,911.61	48,952.76
2012-2013 Actual Indirect Costs	24,052.67	61,429.48	61,429.48
2010-2011 Fixed Carry Forward	4,512.30	0.00	8,840.75
Total Indirect Costs	19,540.37	61,429.48	52,588.73
Over/(Under) Recovery	-6,552.08	0.00	-3,635.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	24,052.67	61,429.48	61,429.48
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,552.08	0.00	-3,635.97
Total Projected Indirect 2014-2015 (Numerator)	30,604.75	61,429.48	65,065.45
Direct Costs	316,787.56	279,410.75	279,410.75
Rate for 2014-2015 **	9.66*	21.99*	23.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74911
Form R0418

*** Final ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	22,016.51	28,472.51	28,472.51
2010-2011 Fixed Carry Forward	1,179.96	1,210.63	1,210.63
Total Indirect Costs	20,836.55	27,261.88	27,261.88
2010-2011 Direct Costs	774,441.38	767,985.38	767,985.38
2012-2013 Rate	2.69*	3.55*	3.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	596,513.97	568,534.85	568,534.85
Indirect costs based on rate ** multiplied by actual direct costs	16,046.23	20,182.99	20,182.99
2012-2013 Actual Indirect Costs	108,045.82	136,024.94	136,024.94
2010-2011 Fixed Carry Forward	1,179.96	1,210.63	1,210.63
Total Indirect Costs	106,865.86	134,814.31	134,814.31
Over/(Under) Recovery	-90,819.63	-114,631.32	-114,631.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	108,045.82	136,024.94	136,024.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-90,819.63	-114,631.32	-114,631.32
Total Projected Indirect 2014-2015 (Numerator)	198,865.45	250,656.26	250,656.26
Direct Costs	596,513.97	568,534.85	568,534.85
Rate for 2014-2015 **	33.34*	44.09*	44.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74912
Form R0418

*** Final ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	61,684.97	101,027.97	101,027.97
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	61,684.97	101,027.97	101,027.97
2010-2011 Direct Costs	940,507.49	901,164.49	901,164.49
2012-2013 Rate	6.56*	11.21*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,017,554.27	911,842.99	911,842.99
Indirect costs based on rate ** multiplied by actual direct costs	66,751.56	102,217.60	102,217.60
2012-2013 Actual Indirect Costs	124,726.07	230,437.35	230,437.35
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	124,726.07	230,437.35	230,437.35
Over/(Under) Recovery	-57,974.51	-128,219.75	-128,219.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	124,726.07	230,437.35	230,437.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-57,974.51	-128,219.75	-128,219.75
Total Projected Indirect 2014-2015 (Numerator)	182,700.58	358,657.10	358,657.10
Direct Costs	1,017,554.27	911,842.99	911,842.99
Rate for 2014-2015 **	17.95*	39.33*	39.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74913
Form R0418

*** Final ***

St. Clair County Career Prep Academy
499 Range Road
Marysville, MI 48040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	130,399.57	244,340.57	244,340.57
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	130,399.57	244,340.57	244,340.57
2010-2011 Direct Costs	2,187,128.64	2,073,187.64	2,073,187.64
2012-2013 Rate	5.96*	11.79*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,099,499.82	1,986,180.82	1,986,180.82
Indirect costs based on rate ** multiplied by actual direct costs	125,130.19	234,170.72	234,170.72
2012-2013 Actual Indirect Costs	96,732.92	210,051.92	210,051.92
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	96,732.92	210,051.92	210,051.92
Over/(Under) Recovery	28,397.27	24,118.80	24,118.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	96,732.92	210,051.92	210,051.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,397.27	24,118.80	24,118.80
Total Projected Indirect 2014-2015 (Numerator)	68,335.65	185,933.12	185,933.12
Direct Costs	2,099,499.82	1,986,180.82	1,986,180.82
Rate for 2014-2015 **	3.25*	9.36*	9.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 74914
Form R0418

*** Final ***

Blue Water Middle College
323 Erie Street
Port Huron, MI 48060

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,015,194.57	2,010,389.57	2,010,389.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	7,714.73	12,519.73	12,519.73
Total Indirect Costs	7,714.73	12,519.73	12,519.73
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	7,714.73	12,519.73	12,519.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	7,714.73	12,519.73	12,519.73
Direct Costs	2,015,194.57	2,010,389.57	2,010,389.57
Rate for 2014-2015 **	0.38*	0.62*	0.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,097,638.97	1,483,443.48	1,483,443.48
2010-2011 Fixed Carry Forward	-331,593.04	-135,402.26	-135,402.26
Total Indirect Costs	1,429,232.01	1,618,845.74	1,618,845.74
2010-2011 Direct Costs	12,738,455.10	12,352,650.59	12,352,650.59
2012-2013 Rate	11.22*	13.11*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,973,138.48	11,558,669.03	11,558,669.03
Indirect costs based on rate ** multiplied by actual direct costs	1,343,386.14	1,515,341.51	1,515,341.51
2012-2013 Actual Indirect Costs	1,342,702.76	1,757,172.21	1,757,172.21
2010-2011 Fixed Carry Forward	-331,593.04	-135,402.26	-135,402.26
Total Indirect Costs	1,674,295.80	1,892,574.47	1,892,574.47
Over/(Under) Recovery	-330,909.66	-377,232.96	-377,232.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,342,702.76	1,757,172.21	1,757,172.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-330,909.66	-377,232.96	-377,232.96
Total Projected Indirect 2014-2015 (Numerator)	1,673,612.42	2,134,405.17	2,134,405.17
Direct Costs	11,973,138.48	11,558,669.03	11,558,669.03
Rate for 2014-2015 **	13.98*	18.47*	18.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75010
Form R0418

*** Final ***

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	943,322.02	3,382,469.47	3,382,469.47
2010-2011 Fixed Carry Forward	67,866.35	0.00	428,001.83
Total Indirect Costs	875,455.67	3,382,469.47	2,954,467.64
2010-2011 Direct Costs	25,072,433.10	22,633,285.65	22,633,285.65
2012-2013 Rate	3.49*	14.94*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	27,264,888.01	24,452,622.79	24,452,622.79
Indirect costs based on rate ** multiplied by actual direct costs	951,544.59	3,653,221.84	3,191,067.27
2012-2013 Actual Indirect Costs	1,031,201.14	3,843,466.36	3,843,466.36
2010-2011 Fixed Carry Forward	67,866.35	0.00	428,001.83
Total Indirect Costs	963,334.79	3,843,466.36	3,415,464.53
Over/(Under) Recovery	-11,790.20	-190,244.52	-224,397.26

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,031,201.14	3,843,466.36	3,843,466.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-11,790.20	-190,244.52	-224,397.26
Total Projected Indirect 2014-2015 (Numerator)	1,042,991.34	4,033,710.88	4,067,863.62
Direct Costs	27,264,888.01	24,452,622.79	24,452,622.79
Rate for 2014-2015 **	3.83*	16.50*	16.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75020
Form R0418

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	199,815.08	458,272.14	458,272.14
2010-2011 Fixed Carry Forward	-46,759.71	0.00	-52,579.78
Total Indirect Costs	246,574.79	458,272.14	510,851.92
2010-2011 Direct Costs	2,280,385.77	2,021,928.71	2,021,928.71
2012-2013 Rate	10.81*	22.67*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,327,332.51	2,050,512.78	2,050,512.78
Indirect costs based on rate ** multiplied by actual direct costs	251,584.64	307,576.92	512,628.20
2012-2013 Actual Indirect Costs	202,354.32	479,174.05	479,174.05
2010-2011 Fixed Carry Forward	-46,759.71	0.00	-52,579.78
Total Indirect Costs	249,114.03	479,174.05	531,753.83
Over/(Under) Recovery	2,470.61	0.00	-19,125.63

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	202,354.32	479,174.05	479,174.05
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,470.61	0.00	-19,125.63
Total Projected Indirect 2014-2015 (Numerator)	199,883.71	479,174.05	498,299.68
Direct Costs	2,327,332.51	2,050,512.78	2,050,512.78
Rate for 2014-2015 **	8.59*	23.37*	24.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75030
Form R0418

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	313,970.90	951,577.98	951,577.98
2010-2011 Fixed Carry Forward	-13,020.29	0.00	153,531.67
Total Indirect Costs	326,991.19	951,577.98	798,046.31
2010-2011 Direct Costs	7,736,530.19	7,098,923.11	7,098,923.11
2012-2013 Rate	4.23*	13.40*	11.24**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,561,090.37	6,770,417.41	6,770,417.41
Indirect costs based on rate ** multiplied by actual direct costs	319,834.12	907,235.93	760,994.92
2012-2013 Actual Indirect Costs	331,564.97	1,122,237.93	1,122,237.93
2010-2011 Fixed Carry Forward	-13,020.29	0.00	153,531.67
Total Indirect Costs	344,585.26	1,122,237.93	968,706.26
Over/(Under) Recovery	-24,751.14	-215,002.00	-207,711.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	331,564.97	1,122,237.93	1,122,237.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-24,751.14	-215,002.00	-207,711.34
Total Projected Indirect 2014-2015 (Numerator)	356,316.11	1,337,239.93	1,329,949.27
Direct Costs	7,561,090.37	6,770,417.41	6,770,417.41
Rate for 2014-2015 **	4.71*	19.75*	19.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	232,543.60	655,118.93	655,118.93
2010-2011 Fixed Carry Forward	-20,974.27	0.00	87,447.39
Total Indirect Costs	253,517.87	655,118.93	567,671.54
2010-2011 Direct Costs	5,174,624.68	4,752,049.35	4,752,049.35
2012-2013 Rate	4.90*	13.79*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,664,757.40	5,161,781.50	5,161,781.50
Indirect costs based on rate ** multiplied by actual direct costs	277,573.11	711,809.67	616,832.89
2012-2013 Actual Indirect Costs	253,984.98	756,960.88	756,960.88
2010-2011 Fixed Carry Forward	-20,974.27	0.00	87,447.39
Total Indirect Costs	274,959.25	756,960.88	669,513.49
Over/(Under) Recovery	2,613.86	-45,151.21	-52,680.60

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	253,984.98	756,960.88	756,960.88
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,613.86	-45,151.21	-52,680.60
Total Projected Indirect 2014-2015 (Numerator)	251,371.12	802,112.09	809,641.48
Direct Costs	5,664,757.40	5,161,781.50	5,161,781.50
Rate for 2014-2015 **	4.44*	15.54*	15.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	356,997.00	1,469,006.84	1,469,006.84
2010-2011 Fixed Carry Forward	-22,548.64	-34,231.95	-34,416.85
Total Indirect Costs	379,545.64	1,503,238.79	1,503,423.69
2010-2011 Direct Costs	11,628,983.76	10,516,973.92	10,516,973.92
2012-2013 Rate	3.26*	14.29*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,610,324.36	10,467,006.78	10,467,006.78
Indirect costs based on rate ** multiplied by actual direct costs	378,496.57	1,495,735.27	1,496,781.97
2012-2013 Actual Indirect Costs	492,666.50	1,635,984.08	1,635,984.08
2010-2011 Fixed Carry Forward	-22,548.64	-34,231.95	-34,416.85
Total Indirect Costs	515,215.14	1,670,216.03	1,670,400.93
Over/(Under) Recovery	-136,718.57	-174,480.76	-173,618.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	492,666.50	1,635,984.08	1,635,984.08
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-136,718.57	-174,480.76	-173,618.96
Total Projected Indirect 2014-2015 (Numerator)	629,385.07	1,810,464.84	1,809,603.04
Direct Costs	11,610,324.36	10,467,006.78	10,467,006.78
Rate for 2014-2015 **	5.42*	17.30*	17.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	241,130.20	848,367.71	848,367.71
2010-2011 Fixed Carry Forward	-24,293.53	0.00	29,187.89
Total Indirect Costs	265,423.73	848,367.71	819,179.82
2010-2011 Direct Costs	5,160,947.99	4,553,710.48	4,553,710.48
2012-2013 Rate	5.14*	18.63*	17.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,432,037.40	4,705,282.00	4,705,282.00
Indirect costs based on rate ** multiplied by actual direct costs	279,206.72	705,792.30	846,480.23
2012-2013 Actual Indirect Costs	219,704.45	946,459.85	946,459.85
2010-2011 Fixed Carry Forward	-24,293.53	0.00	29,187.89
Total Indirect Costs	243,997.98	946,459.85	917,271.96
Over/(Under) Recovery	35,208.74	0.00	-70,791.73

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	219,704.45	946,459.85	946,459.85
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	35,208.74	0.00	-70,791.73
Total Projected Indirect 2014-2015 (Numerator)	184,495.71	946,459.85	1,017,251.58
Direct Costs	5,432,037.40	4,705,282.00	4,705,282.00
Rate for 2014-2015 **	3.40*	20.11*	21.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75070
Form R0418

*** Final ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	184,299.65	703,026.62	703,026.62
2010-2011 Fixed Carry Forward	-21,870.51	0.00	0.00
Total Indirect Costs	206,170.16	703,026.62	703,026.62
2010-2011 Direct Costs	6,554,741.26	6,036,014.29	6,036,014.29
2012-2013 Rate	3.15*	11.65*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,630,712.43	6,109,944.86	6,109,944.86
Indirect costs based on rate ** multiplied by actual direct costs	208,867.44	711,808.58	711,808.58
2012-2013 Actual Indirect Costs	208,699.05	729,466.62	729,466.62
2010-2011 Fixed Carry Forward	-21,870.51	0.00	0.00
Total Indirect Costs	230,569.56	729,466.62	729,466.62
Over/(Under) Recovery	-21,702.12	-17,658.04	-17,658.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	208,699.05	729,466.62	729,466.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-21,702.12	-17,658.04	-17,658.04
Total Projected Indirect 2014-2015 (Numerator)	230,401.17	747,124.66	747,124.66
Direct Costs	6,630,712.43	6,109,944.86	6,109,944.86
Rate for 2014-2015 **	3.47*	12.23*	12.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75080
Form R0418

*** Final ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	958,069.66	3,148,607.97	3,148,607.97
2010-2011 Fixed Carry Forward	-41,935.41	0.00	524,985.66
Total Indirect Costs	1,000,005.07	3,148,607.97	2,623,622.31
2010-2011 Direct Costs	21,987,845.31	19,797,307.00	19,797,307.00
2012-2013 Rate	4.55*	15.90*	13.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,435,512.47	20,146,912.05	20,146,912.05
Indirect costs based on rate ** multiplied by actual direct costs	1,020,815.82	3,022,036.81	2,669,465.85
2012-2013 Actual Indirect Costs	1,325,090.45	3,613,690.87	3,613,690.87
2010-2011 Fixed Carry Forward	-41,935.41	0.00	524,985.66
Total Indirect Costs	1,367,025.86	3,613,690.87	3,088,705.21
Over/(Under) Recovery	-346,210.04	0.00	-419,239.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,325,090.45	3,613,690.87	3,613,690.87
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-346,210.04	0.00	-419,239.36
Total Projected Indirect 2014-2015 (Numerator)	1,671,300.49	3,613,690.87	4,032,930.23
Direct Costs	22,435,512.47	20,146,912.05	20,146,912.05
Rate for 2014-2015 **	7.45*	17.94*	20.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	21,493.40	159,737.30	159,737.30
2010-2011 Fixed Carry Forward	-3,328.45	3,364.20	3,160.73
Total Indirect Costs	24,821.85	156,373.10	156,576.57
2010-2011 Direct Costs	1,232,150.70	1,093,906.80	1,093,906.80
2012-2013 Rate	2.01*	14.29*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,211,941.20	1,128,459.51	1,128,459.51
Indirect costs based on rate ** multiplied by actual direct costs	24,360.02	161,256.86	161,482.56
2012-2013 Actual Indirect Costs	19,164.50	102,646.19	102,646.19
2010-2011 Fixed Carry Forward	-3,328.45	3,364.20	3,160.73
Total Indirect Costs	22,492.95	99,281.99	99,485.46
Over/(Under) Recovery	1,867.07	61,974.87	61,997.10

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	19,164.50	102,646.19	102,646.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,867.07	61,974.87	61,997.10
Total Projected Indirect 2014-2015 (Numerator)	17,297.43	40,671.32	40,649.09
Direct Costs	1,211,941.20	1,128,459.51	1,128,459.51
Rate for 2014-2015 **	1.43*	3.60*	3.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76000
Form R0418

*** Final ***

Sanilac ISD
175 EAST AITKEN RD
PECK, MI 48466

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	438,731.68	857,733.50	857,733.50
2010-2011 Fixed Carry Forward	-62,529.34	-2,120.41	-203.05
Total Indirect Costs	501,261.02	859,853.91	857,936.55
2010-2011 Direct Costs	6,925,565.28	6,506,563.46	6,506,563.46
2012-2013 Rate	7.24*	13.22*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,169,344.20	6,720,797.10	6,720,797.10
Indirect costs based on rate ** multiplied by actual direct costs	519,060.52	888,489.38	886,473.14
2012-2013 Actual Indirect Costs	369,991.04	818,538.14	818,538.14
2010-2011 Fixed Carry Forward	-62,529.34	-2,120.41	-203.05
Total Indirect Costs	432,520.38	820,658.55	818,741.19
Over/(Under) Recovery	86,540.14	67,830.83	67,731.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	369,991.04	818,538.14	818,538.14
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	86,540.14	67,830.83	67,731.95
Total Projected Indirect 2014-2015 (Numerator)	283,450.90	750,707.31	750,806.19
Direct Costs	7,169,344.20	6,720,797.10	6,720,797.10
Rate for 2014-2015 **	3.95*	11.17*	11.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76060
Form R0418

*** Final ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	205,818.29	1,008,395.42	1,008,395.42
2010-2011 Fixed Carry Forward	-10,055.50	0.00	88,233.27
Total Indirect Costs	215,873.79	1,008,395.42	920,162.15
2010-2011 Direct Costs	7,788,454.66	6,985,877.53	6,985,877.53
2012-2013 Rate	2.77*	14.43*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,616,815.06	6,861,166.07	6,861,166.07
Indirect costs based on rate ** multiplied by actual direct costs	210,985.78	990,066.26	903,615.57
2012-2013 Actual Indirect Costs	224,481.78	980,130.77	980,130.77
2010-2011 Fixed Carry Forward	-10,055.50	0.00	88,233.27
Total Indirect Costs	234,537.28	980,130.77	891,897.50
Over/(Under) Recovery	-23,551.50	9,935.49	11,718.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	224,481.78	980,130.77	980,130.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,551.50	9,935.49	11,718.07
Total Projected Indirect 2014-2015 (Numerator)	248,033.28	970,195.28	968,412.70
Direct Costs	7,616,815.06	6,861,166.07	6,861,166.07
Rate for 2014-2015 **	3.26*	14.14*	14.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76070
Form R0418

*** Final ***

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	128,498.21	615,923.59	615,923.59
2010-2011 Fixed Carry Forward	22,171.48	69,415.28	69,326.63
Total Indirect Costs	106,326.73	546,508.31	546,596.96
2010-2011 Direct Costs	5,231,478.40	4,744,053.02	4,744,053.02
2012-2013 Rate	2.03*	11.52*	11.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,737,306.31	4,297,304.83	4,297,304.83
Indirect costs based on rate ** multiplied by actual direct costs	96,167.32	495,049.52	495,049.52
2012-2013 Actual Indirect Costs	137,609.64	577,611.12	577,611.12
2010-2011 Fixed Carry Forward	22,171.48	69,415.28	69,326.63
Total Indirect Costs	115,438.16	508,195.84	508,284.49
Over/(Under) Recovery	-19,270.84	-13,146.32	-13,234.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	137,609.64	577,611.12	577,611.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-19,270.84	-13,146.32	-13,234.97
Total Projected Indirect 2014-2015 (Numerator)	156,880.48	590,757.44	590,846.09
Direct Costs	4,737,306.31	4,297,304.83	4,297,304.83
Rate for 2014-2015 **	3.31*	13.75*	13.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76080
Form R0418

*** Final ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	509,652.65	2,075,490.75	2,075,490.75
2010-2011 Fixed Carry Forward	-50,229.63	237,115.51	237,658.28
Total Indirect Costs	559,882.28	1,838,375.24	1,837,832.47
2010-2011 Direct Costs	17,699,918.61	16,134,080.51	16,134,080.51
2012-2013 Rate	3.16*	11.39*	11.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,885,637.54	16,236,928.80	16,236,928.80
Indirect costs based on rate ** multiplied by actual direct costs	565,186.15	1,849,386.19	1,849,386.19
2012-2013 Actual Indirect Costs	560,238.07	2,208,946.81	2,208,946.81
2010-2011 Fixed Carry Forward	-50,229.63	237,115.51	237,658.28
Total Indirect Costs	610,467.70	1,971,831.30	1,971,288.53
Over/(Under) Recovery	-45,281.55	-122,445.11	-121,902.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	560,238.07	2,208,946.81	2,208,946.81
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-45,281.55	-122,445.11	-121,902.34
Total Projected Indirect 2014-2015 (Numerator)	605,519.62	2,331,391.92	2,330,849.15
Direct Costs	17,885,637.54	16,236,928.80	16,236,928.80
Rate for 2014-2015 **	3.39*	14.36*	14.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76090
Form R0418

*** Final ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	218,205.68	652,157.59	652,157.59
2010-2011 Fixed Carry Forward	43,487.95	0.00	71,458.36
Total Indirect Costs	174,717.73	652,157.59	580,699.23
2010-2011 Direct Costs	5,147,399.64	4,713,447.73	4,713,447.73
2012-2013 Rate	3.39*	13.84*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,881,825.72	4,482,906.85	4,482,906.85
Indirect costs based on rate ** multiplied by actual direct costs	165,493.89	620,434.31	552,294.12
2012-2013 Actual Indirect Costs	222,665.67	621,584.54	621,584.54
2010-2011 Fixed Carry Forward	43,487.95	0.00	71,458.36
Total Indirect Costs	179,177.72	621,584.54	550,126.18
Over/(Under) Recovery	-13,683.83	-1,150.23	2,167.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	222,665.67	621,584.54	621,584.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,683.83	-1,150.23	2,167.94
Total Projected Indirect 2014-2015 (Numerator)	236,349.50	622,734.77	619,416.60
Direct Costs	4,881,825.72	4,482,906.85	4,482,906.85
Rate for 2014-2015 **	4.84*	13.89*	13.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76140
Form R0418

*** Final ***

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	290,507.74	1,044,785.42	1,044,785.42
2010-2011 Fixed Carry Forward	-65,691.91	-27,054.91	-27,054.91
Total Indirect Costs	356,199.65	1,071,840.33	1,071,840.33
2010-2011 Direct Costs	8,425,975.84	7,671,698.16	7,671,698.16
2012-2013 Rate	4.23*	13.97*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,916,379.55	8,279,040.84	8,279,040.84
Indirect costs based on rate ** multiplied by actual direct costs	377,162.85	1,156,582.01	1,156,582.01
2012-2013 Actual Indirect Costs	287,243.74	924,582.45	924,582.45
2010-2011 Fixed Carry Forward	-65,691.91	-27,054.91	-27,054.91
Total Indirect Costs	352,935.65	951,637.36	951,637.36
Over/(Under) Recovery	24,227.20	204,944.65	204,944.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	287,243.74	924,582.45	924,582.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	24,227.20	204,944.65	204,944.65
Total Projected Indirect 2014-2015 (Numerator)	263,016.54	719,637.80	719,637.80
Direct Costs	8,916,379.55	8,279,040.84	8,279,040.84
Rate for 2014-2015 **	2.95*	8.69*	8.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76180
Form R0418

*** Final ***

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,117.34	328,430.80	328,430.80
2010-2011 Fixed Carry Forward	0.00	66,823.35	66,823.35
Total Indirect Costs	4,117.34	261,607.45	261,607.45
2010-2011 Direct Costs	4,336,877.51	4,012,564.05	4,012,564.05
2012-2013 Rate	0.09*	6.52*	6.52**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,228,369.93	3,916,709.70	3,916,709.70
Indirect costs based on rate ** multiplied by actual direct costs	3,805.53	255,369.47	255,369.47
2012-2013 Actual Indirect Costs	2,525.22	314,185.45	314,185.45
2010-2011 Fixed Carry Forward	0.00	66,823.35	66,823.35
Total Indirect Costs	2,525.22	247,362.10	247,362.10
Over/(Under) Recovery	1,280.31	8,007.37	8,007.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,525.22	314,185.45	314,185.45
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,280.31	8,007.37	8,007.37
Total Projected Indirect 2014-2015 (Numerator)	1,244.91	306,178.08	306,178.08
Direct Costs	4,228,369.93	3,916,709.70	3,916,709.70
Rate for 2014-2015 **	0.03*	7.82*	7.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 76210
Form R0418

*** Final ***

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	190,096.56	1,283,808.64	1,283,808.64
2010-2011 Fixed Carry Forward	36,548.40	0.00	64,116.71
Total Indirect Costs	153,548.16	1,283,808.64	1,219,691.93
2010-2011 Direct Costs	9,277,525.11	8,183,813.03	8,183,813.03
2012-2013 Rate	1.66*	15.69*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,708,382.85	7,783,600.19	7,783,600.19
Indirect costs based on rate ** multiplied by actual direct costs	144,559.16	1,167,540.03	1,159,756.43
2012-2013 Actual Indirect Costs	289,589.18	1,214,371.84	1,214,371.84
2010-2011 Fixed Carry Forward	36,548.40	0.00	64,116.71
Total Indirect Costs	253,040.78	1,214,371.84	1,150,255.13
Over/(Under) Recovery	-108,481.62	0.00	9,501.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	289,589.18	1,214,371.84	1,214,371.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-108,481.62	0.00	9,501.30
Total Projected Indirect 2014-2015 (Numerator)	398,070.80	1,214,371.84	1,204,870.54
Direct Costs	8,708,382.85	7,783,600.19	7,783,600.19
Rate for 2014-2015 **	4.57*	15.60*	15.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 77010
Form R0418

*** Final ***

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	212,910.01	1,309,692.92	1,309,692.92
2010-2011 Fixed Carry Forward	-4,434.41	0.00	10,858.29
Total Indirect Costs	217,344.42	1,309,692.92	1,298,834.63
2010-2011 Direct Costs	8,072,946.00	6,976,163.09	6,976,163.09
2012-2013 Rate	2.69*	18.77*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,829,027.82	6,740,789.90	6,740,789.90
Indirect costs based on rate ** multiplied by actual direct costs	210,600.85	1,011,118.49	1,255,135.08
2012-2013 Actual Indirect Costs	171,391.64	1,259,629.56	1,259,629.56
2010-2011 Fixed Carry Forward	-4,434.41	0.00	10,858.29
Total Indirect Costs	175,826.05	1,259,629.56	1,248,771.27
Over/(Under) Recovery	34,774.80	0.00	6,363.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	171,391.64	1,259,629.56	1,259,629.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	34,774.80	0.00	6,363.81
Total Projected Indirect 2014-2015 (Numerator)	136,616.84	1,259,629.56	1,253,265.75
Direct Costs	7,829,027.82	6,740,789.90	6,740,789.90
Rate for 2014-2015 **	1.75*	18.69*	18.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78000
Form R0418

*** Final ***

Shiawassee Regional ESD
1025 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,370,685.60	1,844,003.12	1,844,003.12
2010-2011 Fixed Carry Forward	-244,704.41	-337,421.83	-337,421.83
Total Indirect Costs	1,615,390.01	2,181,424.95	2,181,424.95
2010-2011 Direct Costs	17,539,562.26	17,066,244.74	17,066,244.74
2012-2013 Rate	9.21*	12.78*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,892,570.71	17,322,654.73	17,322,654.73
Indirect costs based on rate ** multiplied by actual direct costs	1,647,905.76	2,213,835.27	2,213,835.27
2012-2013 Actual Indirect Costs	1,436,415.63	2,006,331.61	2,006,331.61
2010-2011 Fixed Carry Forward	-244,704.41	-337,421.83	-337,421.83
Total Indirect Costs	1,681,120.04	2,343,753.44	2,343,753.44
Over/(Under) Recovery	-33,214.28	-129,918.17	-129,918.17

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,436,415.63	2,006,331.61	2,006,331.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-33,214.28	-129,918.17	-129,918.17
Total Projected Indirect 2014-2015 (Numerator)	1,469,629.91	2,136,249.78	2,136,249.78
Direct Costs	17,892,570.71	17,322,654.73	17,322,654.73
Rate for 2014-2015 **	8.21*	12.33*	12.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78020
Form R0418

*** Final ***

Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	176,590.01	1,053,720.46	1,053,720.46
2010-2011 Fixed Carry Forward	54,393.85	175,936.51	175,895.87
Total Indirect Costs	122,196.16	877,783.95	877,824.59
2010-2011 Direct Costs	9,890,881.43	9,013,750.98	9,013,750.98
2012-2013 Rate	1.24*	9.74*	9.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,243,265.81	8,405,050.05	8,405,050.05
Indirect costs based on rate ** multiplied by actual direct costs	114,616.50	818,651.87	818,651.87
2012-2013 Actual Indirect Costs	169,441.86	1,007,657.62	1,007,657.62
2010-2011 Fixed Carry Forward	54,393.85	175,936.51	175,895.87
Total Indirect Costs	115,048.01	831,721.11	831,761.75
Over/(Under) Recovery	-431.51	-13,069.24	-13,109.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	169,441.86	1,007,657.62	1,007,657.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-431.51	-13,069.24	-13,109.88
Total Projected Indirect 2014-2015 (Numerator)	169,873.37	1,020,726.86	1,020,767.50
Direct Costs	9,243,265.81	8,405,050.05	8,405,050.05
Rate for 2014-2015 **	1.84*	12.14*	12.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78030
Form R0418

*** Final ***

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	500,236.86	1,614,770.72	1,614,770.72
2010-2011 Fixed Carry Forward	37,120.80	0.00	364,536.92
Total Indirect Costs	463,116.06	1,614,770.72	1,250,233.80
2010-2011 Direct Costs	13,763,010.48	12,648,476.62	12,648,476.62
2012-2013 Rate	3.36*	12.77*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,548,581.21	12,472,083.50	12,472,083.50
Indirect costs based on rate ** multiplied by actual direct costs	455,232.33	1,592,685.06	1,232,241.85
2012-2013 Actual Indirect Costs	449,379.70	1,525,877.41	1,525,877.41
2010-2011 Fixed Carry Forward	37,120.80	0.00	364,536.92
Total Indirect Costs	412,258.90	1,525,877.41	1,161,340.49
Over/(Under) Recovery	42,973.43	66,807.65	70,901.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	449,379.70	1,525,877.41	1,525,877.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	42,973.43	66,807.65	70,901.36
Total Projected Indirect 2014-2015 (Numerator)	406,406.27	1,459,069.76	1,454,976.05
Direct Costs	13,548,581.21	12,472,083.50	12,472,083.50
Rate for 2014-2015 **	3.00*	11.70*	11.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78040
Form R0418

*** Final ***

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	352,847.22	1,353,379.71	1,353,379.71
2010-2011 Fixed Carry Forward	-75,803.98	0.00	-51,427.30
Total Indirect Costs	428,651.20	1,353,379.71	1,404,807.01
2010-2011 Direct Costs	9,168,194.42	8,167,661.93	8,167,661.93
2012-2013 Rate	4.68*	16.57*	17.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,909,756.84	7,998,104.07	7,998,104.07
Indirect costs based on rate ** multiplied by actual direct costs	416,976.62	1,199,715.61	1,375,673.90
2012-2013 Actual Indirect Costs	285,413.96	1,197,066.73	1,197,066.73
2010-2011 Fixed Carry Forward	-75,803.98	0.00	-51,427.30
Total Indirect Costs	361,217.94	1,197,066.73	1,248,494.03
Over/(Under) Recovery	55,758.68	0.00	127,179.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	285,413.96	1,197,066.73	1,197,066.73
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	55,758.68	0.00	127,179.87
Total Projected Indirect 2014-2015 (Numerator)	229,655.28	1,197,066.73	1,069,886.86
Direct Costs	8,909,756.84	7,998,104.07	7,998,104.07
Rate for 2014-2015 **	2.58*	14.97*	13.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78060
Form R0418

*** Final ***

Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	60,009.04	516,924.92	516,924.92
2010-2011 Fixed Carry Forward	-41,085.32	-51,422.90	-51,422.90
Total Indirect Costs	101,094.36	568,347.82	568,347.82
2010-2011 Direct Costs	4,852,237.06	4,395,321.18	4,395,321.18
2012-2013 Rate	2.08*	12.93*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,339,987.30	4,857,003.26	4,857,003.26
Indirect costs based on rate ** multiplied by actual direct costs	111,071.74	628,010.52	628,010.52
2012-2013 Actual Indirect Costs	67,389.97	550,374.01	550,374.01
2010-2011 Fixed Carry Forward	-41,085.32	-51,422.90	-51,422.90
Total Indirect Costs	108,475.29	601,796.91	601,796.91
Over/(Under) Recovery	2,596.45	26,213.61	26,213.61

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	67,389.97	550,374.01	550,374.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,596.45	26,213.61	26,213.61
Total Projected Indirect 2014-2015 (Numerator)	64,793.52	524,160.40	524,160.40
Direct Costs	5,339,987.30	4,857,003.26	4,857,003.26
Rate for 2014-2015 **	1.21*	10.79*	10.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78070
Form R0418

*** Final ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	264,420.79	891,765.65	891,765.65
2010-2011 Fixed Carry Forward	-20,049.86	0.00	56,871.51
Total Indirect Costs	284,470.65	891,765.65	834,894.14
2010-2011 Direct Costs	6,277,947.44	5,650,602.58	5,650,602.58
2012-2013 Rate	4.53*	15.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,649,113.08	6,006,558.52	6,006,558.52
Indirect costs based on rate ** multiplied by actual direct costs	301,204.82	900,983.78	887,769.35
2012-2013 Actual Indirect Costs	303,007.77	945,562.33	945,562.33
2010-2011 Fixed Carry Forward	-20,049.86	0.00	56,871.51
Total Indirect Costs	323,057.63	945,562.33	888,690.82
Over/(Under) Recovery	-21,852.81	0.00	-921.47

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	303,007.77	945,562.33	945,562.33
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-21,852.81	0.00	-921.47
Total Projected Indirect 2014-2015 (Numerator)	324,860.58	945,562.33	946,483.80
Direct Costs	6,649,113.08	6,006,558.52	6,006,558.52
Rate for 2014-2015 **	4.89*	15.74*	15.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78080
Form R0418

*** Final ***

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	292,857.57	1,640,494.86	1,640,494.86
2010-2011 Fixed Carry Forward	-20,982.86	108,317.73	108,168.50
Total Indirect Costs	313,840.43	1,532,177.13	1,532,326.36
2010-2011 Direct Costs	14,223,162.81	12,875,525.52	12,875,525.52
2012-2013 Rate	2.21*	11.90*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,656,402.26	10,542,485.78	10,542,485.78
Indirect costs based on rate ** multiplied by actual direct costs	257,606.49	1,254,555.81	1,254,555.81
2012-2013 Actual Indirect Costs	185,602.08	1,299,518.56	1,299,518.56
2010-2011 Fixed Carry Forward	-20,982.86	108,317.73	108,168.50
Total Indirect Costs	206,584.94	1,191,200.83	1,191,350.06
Over/(Under) Recovery	51,021.55	63,354.98	63,205.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	185,602.08	1,299,518.56	1,299,518.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	51,021.55	63,354.98	63,205.75
Total Projected Indirect 2014-2015 (Numerator)	134,580.53	1,236,163.58	1,236,312.81
Direct Costs	11,656,402.26	10,542,485.78	10,542,485.78
Rate for 2014-2015 **	1.15*	11.73*	11.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78100
Form R0418

*** Final ***

Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	610,589.88	2,530,222.80	2,530,222.80
2010-2011 Fixed Carry Forward	-36,577.77	0.00	125,216.05
Total Indirect Costs	647,167.65	2,530,222.80	2,405,006.75
2010-2011 Direct Costs	19,219,350.51	17,299,717.59	17,299,717.59
2012-2013 Rate	3.37*	14.63*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,166,045.36	16,442,735.86	16,442,735.86
Indirect costs based on rate ** multiplied by actual direct costs	612,195.73	2,405,572.26	2,285,540.28
2012-2013 Actual Indirect Costs	449,988.70	2,173,298.20	2,173,298.20
2010-2011 Fixed Carry Forward	-36,577.77	0.00	125,216.05
Total Indirect Costs	486,566.47	2,173,298.20	2,048,082.15
Over/(Under) Recovery	125,629.26	232,274.06	237,458.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	449,988.70	2,173,298.20	2,173,298.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	125,629.26	232,274.06	237,458.13
Total Projected Indirect 2014-2015 (Numerator)	324,359.44	1,941,024.14	1,935,840.07
Direct Costs	18,166,045.36	16,442,735.86	16,442,735.86
Rate for 2014-2015 **	1.79*	11.80*	11.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 78110
Form R0418

*** Final ***

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	770,641.59	3,672,671.92	3,672,671.92
2010-2011 Fixed Carry Forward	304,718.09	440,476.32	441,145.47
Total Indirect Costs	465,923.50	3,232,195.60	3,231,526.45
2010-2011 Direct Costs	30,377,970.51	27,475,940.18	27,475,940.18
2012-2013 Rate	1.53*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	27,061,893.16	24,457,270.41	24,457,270.41
Indirect costs based on rate ** multiplied by actual direct costs	414,046.97	2,876,175.00	2,876,175.00
2012-2013 Actual Indirect Costs	713,921.48	3,318,544.23	3,318,544.23
2010-2011 Fixed Carry Forward	304,718.09	440,476.32	441,145.47
Total Indirect Costs	409,203.39	2,878,067.91	2,877,398.76
Over/(Under) Recovery	4,843.58	-1,892.91	-1,223.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	713,921.48	3,318,544.23	3,318,544.23
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,843.58	-1,892.91	-1,223.76
Total Projected Indirect 2014-2015 (Numerator)	709,077.90	3,320,437.14	3,319,767.99
Direct Costs	27,061,893.16	24,457,270.41	24,457,270.41
Rate for 2014-2015 **	2.62*	13.58*	13.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79000
Form R0418

*** Final ***

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,001,987.94	2,097,179.91	2,097,179.91
2010-2011 Fixed Carry Forward	-296,763.90	-171,733.97	-171,733.97
Total Indirect Costs	1,298,751.84	2,268,913.88	2,268,913.88
2010-2011 Direct Costs	21,508,383.68	20,413,191.71	20,413,191.71
2012-2013 Rate	6.04*	11.11*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	21,654,781.21	20,686,318.41	20,686,318.41
Indirect costs based on rate ** multiplied by actual direct costs	1,307,948.79	2,298,249.98	2,298,249.98
2012-2013 Actual Indirect Costs	1,141,118.97	2,109,581.77	2,109,581.77
2010-2011 Fixed Carry Forward	-296,763.90	-171,733.97	-171,733.97
Total Indirect Costs	1,437,882.87	2,281,315.74	2,281,315.74
Over/(Under) Recovery	-129,934.08	16,934.24	16,934.24

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,141,118.97	2,109,581.77	2,109,581.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-129,934.08	16,934.24	16,934.24
Total Projected Indirect 2014-2015 (Numerator)	1,271,053.05	2,092,647.53	2,092,647.53
Direct Costs	21,654,781.21	20,686,318.41	20,686,318.41
Rate for 2014-2015 **	5.87*	10.12*	10.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79010
Form R0418

*** Final ***

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	62,014.11	390,037.11	390,037.11
2010-2011 Fixed Carry Forward	8,946.70	0.00	76,342.62
Total Indirect Costs	53,067.41	390,037.11	313,694.49
2010-2011 Direct Costs	2,657,884.40	2,329,861.40	2,329,861.40
2012-2013 Rate	2.00*	16.74*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,589,418.67	2,268,790.76	2,268,790.76
Indirect costs based on rate ** multiplied by actual direct costs	51,788.37	340,318.61	305,379.24
2012-2013 Actual Indirect Costs	84,039.88	404,667.79	404,667.79
2010-2011 Fixed Carry Forward	8,946.70	0.00	76,342.62
Total Indirect Costs	75,093.18	404,667.79	328,325.17
Over/(Under) Recovery	-23,304.81	0.00	-22,945.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	84,039.88	404,667.79	404,667.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,304.81	0.00	-22,945.93
Total Projected Indirect 2014-2015 (Numerator)	107,344.69	404,667.79	427,613.72
Direct Costs	2,589,418.67	2,268,790.76	2,268,790.76
Rate for 2014-2015 **	4.15*	17.84*	18.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79020
Form R0418

*** Final ***

Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	248,708.94	1,628,624.32	1,628,624.32
2010-2011 Fixed Carry Forward	37,714.95	221,795.04	221,795.04
Total Indirect Costs	210,993.99	1,406,829.28	1,406,829.28
2010-2011 Direct Costs	15,893,475.12	14,513,559.74	14,513,559.74
2012-2013 Rate	1.33*	9.69*	9.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,736,762.72	13,438,130.72	13,438,130.72
Indirect costs based on rate ** multiplied by actual direct costs	195,998.94	1,302,154.87	1,302,154.87
2012-2013 Actual Indirect Costs	234,607.68	1,533,239.68	1,533,239.68
2010-2011 Fixed Carry Forward	37,714.95	221,795.04	221,795.04
Total Indirect Costs	196,892.73	1,311,444.64	1,311,444.64
Over/(Under) Recovery	-893.79	-9,289.77	-9,289.77

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	234,607.68	1,533,239.68	1,533,239.68
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-893.79	-9,289.77	-9,289.77
Total Projected Indirect 2014-2015 (Numerator)	235,501.47	1,542,529.45	1,542,529.45
Direct Costs	14,736,762.72	13,438,130.72	13,438,130.72
Rate for 2014-2015 **	1.60*	11.48*	11.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79030
Form R0418

*** Final ***

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	349,566.25	1,025,413.37	1,025,413.37
2010-2011 Fixed Carry Forward	-132,238.46	48,628.20	48,628.20
Total Indirect Costs	481,804.71	976,785.17	976,785.17
2010-2011 Direct Costs	9,282,763.16	8,606,916.04	8,606,916.04
2012-2013 Rate	5.19*	11.35*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,060,202.69	8,521,112.35	8,521,112.35
Indirect costs based on rate ** multiplied by actual direct costs	470,224.52	967,146.25	967,146.25
2012-2013 Actual Indirect Costs	338,911.42	878,001.76	878,001.76
2010-2011 Fixed Carry Forward	-132,238.46	48,628.20	48,628.20
Total Indirect Costs	471,149.88	829,373.56	829,373.56
Over/(Under) Recovery	-925.36	137,772.69	137,772.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	338,911.42	878,001.76	878,001.76
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-925.36	137,772.69	137,772.69
Total Projected Indirect 2014-2015 (Numerator)	339,836.78	740,229.07	740,229.07
Direct Costs	9,060,202.69	8,521,112.35	8,521,112.35
Rate for 2014-2015 **	3.75*	8.69*	8.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79080
Form R0418

*** Final ***

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	160,616.97	738,039.67	738,039.67
2010-2011 Fixed Carry Forward	-12,510.06	0.00	23,972.57
Total Indirect Costs	173,127.03	738,039.67	714,067.10
2010-2011 Direct Costs	4,840,575.80	4,263,153.10	4,263,153.10
2012-2013 Rate	3.58*	17.31*	16.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,988,794.86	4,448,139.52	4,448,139.52
Indirect costs based on rate ** multiplied by actual direct costs	178,598.86	667,220.93	745,063.37
2012-2013 Actual Indirect Costs	184,040.40	724,695.74	724,695.74
2010-2011 Fixed Carry Forward	-12,510.06	0.00	23,972.57
Total Indirect Costs	196,550.46	724,695.74	700,723.17
Over/(Under) Recovery	-17,951.60	0.00	44,340.20

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	184,040.40	724,695.74	724,695.74
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,951.60	0.00	44,340.20
Total Projected Indirect 2014-2015 (Numerator)	201,992.00	724,695.74	680,355.54
Direct Costs	4,988,794.86	4,448,139.52	4,448,139.52
Rate for 2014-2015 **	4.05*	16.29*	15.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79090
Form R0418

*** Final ***

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	188,284.36	966,395.93	966,395.93
2010-2011 Fixed Carry Forward	-31,975.42	0.00	-57,514.48
Total Indirect Costs	220,259.78	966,395.93	1,023,910.41
2010-2011 Direct Costs	6,796,101.23	6,017,989.66	6,017,989.66
2012-2013 Rate	3.24*	16.06*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,199,243.92	5,489,244.11	5,489,244.11
Indirect costs based on rate ** multiplied by actual direct costs	200,855.50	823,386.62	933,720.42
2012-2013 Actual Indirect Costs	146,696.44	856,696.25	856,696.25
2010-2011 Fixed Carry Forward	-31,975.42	0.00	-57,514.48
Total Indirect Costs	178,671.86	856,696.25	914,210.73
Over/(Under) Recovery	22,183.64	0.00	19,509.69

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	146,696.44	856,696.25	856,696.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,183.64	0.00	19,509.69
Total Projected Indirect 2014-2015 (Numerator)	124,512.80	856,696.25	837,186.56
Direct Costs	6,199,243.92	5,489,244.11	5,489,244.11
Rate for 2014-2015 **	2.01*	15.61*	15.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79100
Form R0418

*** Final ***

Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	368,520.74	1,753,537.08	1,753,537.08
2010-2011 Fixed Carry Forward	35,952.26	0.00	-28,768.40
Total Indirect Costs	332,568.48	1,753,537.08	1,782,305.48
2010-2011 Direct Costs	11,805,086.76	10,420,070.42	10,420,070.42
2012-2013 Rate	2.82*	16.83*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,220,262.84	10,929,777.03	10,929,777.03
Indirect costs based on rate ** multiplied by actual direct costs	344,611.41	1,639,466.55	1,868,991.87
2012-2013 Actual Indirect Costs	398,059.33	1,688,545.14	1,688,545.14
2010-2011 Fixed Carry Forward	35,952.26	0.00	-28,768.40
Total Indirect Costs	362,107.07	1,688,545.14	1,717,313.54
Over/(Under) Recovery	-17,495.66	0.00	151,678.33

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	398,059.33	1,688,545.14	1,688,545.14
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-17,495.66	0.00	151,678.33
Total Projected Indirect 2014-2015 (Numerator)	415,554.99	1,688,545.14	1,536,866.81
Direct Costs	12,220,262.84	10,929,777.03	10,929,777.03
Rate for 2014-2015 **	3.40*	15.45*	14.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79110
Form R0418

*** Final ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	273,740.83	1,110,983.19	1,110,983.19
2010-2011 Fixed Carry Forward	-39,023.55	0.00	20,249.94
Total Indirect Costs	312,764.38	1,110,983.19	1,090,733.25
2010-2011 Direct Costs	7,457,053.66	6,775,840.30	6,775,840.30
2012-2013 Rate	4.19*	16.40*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,030,864.41	6,566,816.29	6,566,816.29
Indirect costs based on rate ** multiplied by actual direct costs	294,593.22	985,022.44	1,057,257.42
2012-2013 Actual Indirect Costs	262,523.17	982,218.77	982,218.77
2010-2011 Fixed Carry Forward	-39,023.55	0.00	20,249.94
Total Indirect Costs	301,546.72	982,218.77	961,968.83
Over/(Under) Recovery	-6,953.50	0.00	95,288.59

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	262,523.17	982,218.77	982,218.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,953.50	0.00	95,288.59
Total Projected Indirect 2014-2015 (Numerator)	269,476.67	982,218.77	886,930.18
Direct Costs	7,030,864.41	6,566,816.29	6,566,816.29
Rate for 2014-2015 **	3.83*	14.96*	13.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79145
Form R0418

*** Final ***

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	315,659.34	1,119,130.72	1,119,130.72
2010-2011 Fixed Carry Forward	523.86	0.00	41,541.68
Total Indirect Costs	315,135.48	1,119,130.72	1,077,589.04
2010-2011 Direct Costs	6,690,801.92	5,887,330.54	5,887,330.54
2012-2013 Rate	4.71*	19.01*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,377,559.45	5,714,918.52	5,714,918.52
Indirect costs based on rate ** multiplied by actual direct costs	300,383.05	857,237.78	1,045,830.09
2012-2013 Actual Indirect Costs	302,423.09	965,064.02	965,064.02
2010-2011 Fixed Carry Forward	523.86	0.00	41,541.68
Total Indirect Costs	301,899.23	965,064.02	923,522.34
Over/(Under) Recovery	-1,516.18	0.00	122,307.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	302,423.09	965,064.02	965,064.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,516.18	0.00	122,307.75
Total Projected Indirect 2014-2015 (Numerator)	303,939.27	965,064.02	842,756.27
Direct Costs	6,377,559.45	5,714,918.52	5,714,918.52
Rate for 2014-2015 **	4.77*	16.89*	14.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 79150
Form R0418

*** Final ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	254,805.54	1,399,277.79	1,399,277.79
2010-2011 Fixed Carry Forward	52,963.05	66,999.33	66,999.33
Total Indirect Costs	201,842.49	1,332,278.46	1,332,278.46
2010-2011 Direct Costs	14,188,307.36	13,043,835.11	13,043,835.11
2012-2013 Rate	1.42*	10.21*	10.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,431,251.02	11,344,467.28	11,344,467.28
Indirect costs based on rate ** multiplied by actual direct costs	176,523.76	1,158,270.11	1,158,270.11
2012-2013 Actual Indirect Costs	286,275.50	1,373,059.24	1,373,059.24
2010-2011 Fixed Carry Forward	52,963.05	66,999.33	66,999.33
Total Indirect Costs	233,312.45	1,306,059.91	1,306,059.91
Over/(Under) Recovery	-56,788.69	-147,789.80	-147,789.80

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	286,275.50	1,373,059.24	1,373,059.24
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-56,788.69	-147,789.80	-147,789.80
Total Projected Indirect 2014-2015 (Numerator)	343,064.19	1,520,849.04	1,520,849.04
Direct Costs	12,431,251.02	11,344,467.28	11,344,467.28
Rate for 2014-2015 **	2.76*	13.41*	13.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80000
Form R0418

*** Final ***

Van Buren ISD
490 SOUTH PAW PAW ST
LAWRENCE, MI 49064

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,097,219.96	3,915,930.79	3,915,930.79
2010-2011 Fixed Carry Forward	14,142.37	319,309.81	319,309.81
Total Indirect Costs	2,083,077.59	3,596,620.98	3,596,620.98
2010-2011 Direct Costs	33,558,858.30	31,740,147.47	31,740,147.47
2012-2013 Rate	6.21*	11.33*	11.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	34,937,453.47	33,045,722.13	33,045,722.13
Indirect costs based on rate ** multiplied by actual direct costs	2,169,615.86	3,744,080.32	3,744,080.32
2012-2013 Actual Indirect Costs	2,092,726.36	3,984,457.70	3,984,457.70
2010-2011 Fixed Carry Forward	14,142.37	319,309.81	319,309.81
Total Indirect Costs	2,078,583.99	3,665,147.89	3,665,147.89
Over/(Under) Recovery	91,031.87	78,932.43	78,932.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,092,726.36	3,984,457.70	3,984,457.70
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	91,031.87	78,932.43	78,932.43
Total Projected Indirect 2014-2015 (Numerator)	2,001,694.49	3,905,525.27	3,905,525.27
Direct Costs	34,937,453.47	33,045,722.13	33,045,722.13
Rate for 2014-2015 **	5.73*	11.82*	11.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80010
Form R0418

*** Final ***

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	816,324.42	2,661,020.61	2,661,020.61
2010-2011 Fixed Carry Forward	304,063.68	0.00	383,026.60
Total Indirect Costs	512,260.74	2,661,020.61	2,277,994.01
2010-2011 Direct Costs	18,215,020.31	16,370,324.12	16,370,324.12
2012-2013 Rate	2.81*	16.26*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,773,542.68	15,954,446.05	15,954,446.05
Indirect costs based on rate ** multiplied by actual direct costs	499,436.55	2,393,166.91	2,220,858.89
2012-2013 Actual Indirect Costs	844,892.97	2,663,989.60	2,663,989.60
2010-2011 Fixed Carry Forward	304,063.68	0.00	383,026.60
Total Indirect Costs	540,829.29	2,663,989.60	2,280,963.00
Over/(Under) Recovery	-41,392.74	0.00	-60,104.11

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	844,892.97	2,663,989.60	2,663,989.60
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,392.74	0.00	-60,104.11
Total Projected Indirect 2014-2015 (Numerator)	886,285.71	2,663,989.60	2,724,093.71
Direct Costs	17,773,542.68	15,954,446.05	15,954,446.05
Rate for 2014-2015 **	4.99*	16.70*	17.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80020
Form R0418

*** Final ***

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	538,078.61	1,655,184.77	1,655,184.77
2010-2011 Fixed Carry Forward	76,215.51	0.00	36,705.62
Total Indirect Costs	461,863.10	1,655,184.77	1,618,479.15
2010-2011 Direct Costs	11,386,293.48	10,269,187.32	10,269,187.32
2012-2013 Rate	4.06*	16.12*	15.76**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,294,797.59	10,118,099.57	10,118,099.57
Indirect costs based on rate ** multiplied by actual direct costs	458,568.78	1,517,714.94	1,594,612.49
2012-2013 Actual Indirect Costs	561,357.52	1,738,055.54	1,738,055.54
2010-2011 Fixed Carry Forward	76,215.51	0.00	36,705.62
Total Indirect Costs	485,142.01	1,738,055.54	1,701,349.92
Over/(Under) Recovery	-26,573.23	0.00	-106,737.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	561,357.52	1,738,055.54	1,738,055.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-26,573.23	0.00	-106,737.43
Total Projected Indirect 2014-2015 (Numerator)	587,930.75	1,738,055.54	1,844,792.97
Direct Costs	11,294,797.59	10,118,099.57	10,118,099.57
Rate for 2014-2015 **	5.21*	17.18*	18.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80040
Form R0418

*** Final ***

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	291,934.33	1,214,302.27	1,214,302.27
2010-2011 Fixed Carry Forward	10,577.53	-93,660.42	95,823.24
Total Indirect Costs	281,356.80	1,307,962.69	1,118,479.03
2010-2011 Direct Costs	8,870,182.45	7,947,814.51	7,947,814.51
2012-2013 Rate	3.17*	16.46*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,475,712.47	6,584,585.37	6,584,585.37
Indirect costs based on rate ** multiplied by actual direct costs	236,980.09	987,687.81	926,451.16
2012-2013 Actual Indirect Costs	180,341.86	1,071,468.96	1,071,468.96
2010-2011 Fixed Carry Forward	10,577.53	-93,660.42	95,823.24
Total Indirect Costs	169,764.33	1,165,129.38	975,645.72
Over/(Under) Recovery	67,215.76	0.00	-49,194.56

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	180,341.86	1,071,468.96	1,071,468.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	67,215.76	0.00	-49,194.56
Total Projected Indirect 2014-2015 (Numerator)	113,126.10	1,071,468.96	1,120,663.52
Direct Costs	7,475,712.47	6,584,585.37	6,584,585.37
Rate for 2014-2015 **	1.51*	16.27*	17.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80050
Form R0418

*** Final ***

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	300,658.78	1,162,440.06	1,162,440.06
2010-2011 Fixed Carry Forward	-35,226.07	0.00	10,688.92
Total Indirect Costs	335,884.85	1,162,440.06	1,151,751.14
2010-2011 Direct Costs	8,438,443.24	7,576,661.96	7,576,661.96
2012-2013 Rate	3.98*	15.34*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,519,976.71	6,761,244.20	6,761,244.20
Indirect costs based on rate ** multiplied by actual direct costs	299,295.07	1,014,186.63	1,027,709.12
2012-2013 Actual Indirect Costs	468,342.48	1,227,074.99	1,227,074.99
2010-2011 Fixed Carry Forward	-35,226.07	0.00	10,688.92
Total Indirect Costs	503,568.55	1,227,074.99	1,216,386.07
Over/(Under) Recovery	-204,273.48	0.00	-188,676.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	468,342.48	1,227,074.99	1,227,074.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-204,273.48	0.00	-188,676.95
Total Projected Indirect 2014-2015 (Numerator)	672,615.96	1,227,074.99	1,415,751.94
Direct Costs	7,519,976.71	6,761,244.20	6,761,244.20
Rate for 2014-2015 **	8.94*	18.15*	20.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80090
Form R0418

*** Final ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	350,231.59	1,456,586.65	1,456,586.65
2010-2011 Fixed Carry Forward	-34,366.18	0.00	8,201.85
Total Indirect Costs	384,597.77	1,456,586.65	1,448,384.80
2010-2011 Direct Costs	11,159,721.09	10,053,366.03	10,053,366.03
2012-2013 Rate	3.45*	14.49*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,636,456.03	9,618,285.00	9,618,285.00
Indirect costs based on rate ** multiplied by actual direct costs	366,957.73	1,393,689.50	1,385,994.87
2012-2013 Actual Indirect Costs	342,223.41	1,360,394.44	1,360,394.44
2010-2011 Fixed Carry Forward	-34,366.18	0.00	8,201.85
Total Indirect Costs	376,589.59	1,360,394.44	1,352,192.59
Over/(Under) Recovery	-9,631.86	33,295.06	33,802.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	342,223.41	1,360,394.44	1,360,394.44
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-9,631.86	33,295.06	33,802.28
Total Projected Indirect 2014-2015 (Numerator)	351,855.27	1,327,099.38	1,326,592.16
Direct Costs	10,636,456.03	9,618,285.00	9,618,285.00
Rate for 2014-2015 **	3.31*	13.80*	13.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80110
Form R0418

*** Final ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	354,660.05	1,020,559.02	1,020,559.02
2010-2011 Fixed Carry Forward	0.00	-324,174.42	-324,174.42
Total Indirect Costs	354,660.05	1,344,733.44	1,344,733.44
2010-2011 Direct Costs	7,487,621.69	6,821,722.72	6,821,722.72
2012-2013 Rate	4.74*	19.71*	19.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,672,483.93	5,981,161.38	5,981,161.38
Indirect costs based on rate ** multiplied by actual direct costs	316,275.74	897,174.21	1,178,886.91
2012-2013 Actual Indirect Costs	260,957.03	952,279.58	952,279.58
2010-2011 Fixed Carry Forward	0.00	-324,174.42	-324,174.42
Total Indirect Costs	260,957.03	1,276,454.00	1,276,454.00
Over/(Under) Recovery	55,318.71	0.00	-97,567.09

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	260,957.03	952,279.58	952,279.58
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	55,318.71	0.00	-97,567.09
Total Projected Indirect 2014-2015 (Numerator)	205,638.32	952,279.58	1,049,846.67
Direct Costs	6,672,483.93	5,981,161.38	5,981,161.38
Rate for 2014-2015 **	3.08*	15.92*	17.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80120
Form R0418

*** Final ***

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	223,796.30	1,370,512.08	1,370,512.08
2010-2011 Fixed Carry Forward	132,795.11	20,538.15	20,538.15
Total Indirect Costs	91,001.19	1,349,973.93	1,349,973.93
2010-2011 Direct Costs	12,401,013.36	11,254,297.58	11,254,297.58
2012-2013 Rate	0.73*	12.00*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	12,820,312.21	11,746,546.43	11,746,546.43
Indirect costs based on rate ** multiplied by actual direct costs	93,588.28	1,409,585.57	1,409,585.57
2012-2013 Actual Indirect Costs	220,113.13	1,293,878.91	1,293,878.91
2010-2011 Fixed Carry Forward	132,795.11	20,538.15	20,538.15
Total Indirect Costs	87,318.02	1,273,340.76	1,273,340.76
Over/(Under) Recovery	6,270.26	136,244.81	136,244.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	220,113.13	1,293,878.91	1,293,878.91
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	6,270.26	136,244.81	136,244.81
Total Projected Indirect 2014-2015 (Numerator)	213,842.87	1,157,634.10	1,157,634.10
Direct Costs	12,820,312.21	11,746,546.43	11,746,546.43
Rate for 2014-2015 **	1.67*	9.86*	9.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	351,423.00	863,787.28	863,787.28
2010-2011 Fixed Carry Forward	-35,082.98	0.00	43,900.56
Total Indirect Costs	386,505.98	863,787.28	819,886.72
2010-2011 Direct Costs	5,682,840.59	5,170,476.31	5,170,476.31
2012-2013 Rate	6.80*	16.71*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,524,259.27	4,976,880.09	4,976,880.09
Indirect costs based on rate ** multiplied by actual direct costs	375,649.63	746,532.01	789,333.18
2012-2013 Actual Indirect Costs	347,472.94	894,852.12	894,852.12
2010-2011 Fixed Carry Forward	-35,082.98	0.00	43,900.56
Total Indirect Costs	382,555.92	894,852.12	850,951.56
Over/(Under) Recovery	-6,906.29	0.00	-61,618.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	347,472.94	894,852.12	894,852.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,906.29	0.00	-61,618.38
Total Projected Indirect 2014-2015 (Numerator)	354,379.23	894,852.12	956,470.50
Direct Costs	5,524,259.27	4,976,880.09	4,976,880.09
Rate for 2014-2015 **	6.41*	17.98*	19.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80140
Form R0418

*** Final ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	346,007.73	1,228,811.91	1,228,811.91
2010-2011 Fixed Carry Forward	202,268.55	0.00	377,903.23
Total Indirect Costs	143,739.18	1,228,811.91	850,908.68
2010-2011 Direct Costs	8,026,935.52	7,144,131.34	7,144,131.34
2012-2013 Rate	1.79*	17.20*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,885,560.59	6,953,108.03	6,953,108.03
Indirect costs based on rate ** multiplied by actual direct costs	141,151.53	1,042,966.20	828,115.17
2012-2013 Actual Indirect Costs	351,048.80	1,283,501.36	1,283,501.36
2010-2011 Fixed Carry Forward	202,268.55	0.00	377,903.23
Total Indirect Costs	148,780.25	1,283,501.36	905,598.13
Over/(Under) Recovery	-7,628.72	0.00	-77,482.96

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	351,048.80	1,283,501.36	1,283,501.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-7,628.72	0.00	-77,482.96
Total Projected Indirect 2014-2015 (Numerator)	358,677.52	1,283,501.36	1,360,984.32
Direct Costs	7,885,560.59	6,953,108.03	6,953,108.03
Rate for 2014-2015 **	4.55*	18.46*	19.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80150
Form R0418

*** Final ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,279,895.29	3,333,717.24	3,333,717.24
2010-2011 Fixed Carry Forward	97,488.98	398,957.58	399,018.87
Total Indirect Costs	1,182,406.31	2,934,759.66	2,934,698.37
2010-2011 Direct Costs	28,764,884.40	26,711,062.45	26,711,062.45
2012-2013 Rate	4.11*	10.99*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	28,478,952.15	26,521,342.44	26,521,342.44
Indirect costs based on rate ** multiplied by actual direct costs	1,170,484.93	2,914,695.53	2,914,695.53
2012-2013 Actual Indirect Costs	1,214,274.83	3,171,884.54	3,171,884.54
2010-2011 Fixed Carry Forward	97,488.98	398,957.58	399,018.87
Total Indirect Costs	1,116,785.85	2,772,926.96	2,772,865.67
Over/(Under) Recovery	53,699.08	141,768.57	141,829.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,214,274.83	3,171,884.54	3,171,884.54
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	53,699.08	141,768.57	141,829.86
Total Projected Indirect 2014-2015 (Numerator)	1,160,575.75	3,030,115.97	3,030,054.68
Direct Costs	28,478,952.15	26,521,342.44	26,521,342.44
Rate for 2014-2015 **	4.08*	11.43*	11.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80160
Form R0418

*** Final ***

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	756,473.27	2,570,395.82	2,570,395.82
2010-2011 Fixed Carry Forward	-8,297.92	0.00	121,328.39
Total Indirect Costs	764,771.19	2,570,395.82	2,449,067.43
2010-2011 Direct Costs	17,412,538.93	15,994,065.25	15,994,065.25
2012-2013 Rate	4.39*	16.07*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,665,966.71	16,242,606.25	16,242,606.25
Indirect costs based on rate ** multiplied by actual direct costs	775,535.94	2,436,390.94	2,486,743.02
2012-2013 Actual Indirect Costs	713,948.17	2,533,987.43	2,533,987.43
2010-2011 Fixed Carry Forward	-8,297.92	0.00	121,328.39
Total Indirect Costs	722,246.09	2,533,987.43	2,412,659.04
Over/(Under) Recovery	53,289.85	0.00	74,083.98

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	713,948.17	2,533,987.43	2,533,987.43
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	53,289.85	0.00	74,083.98
Total Projected Indirect 2014-2015 (Numerator)	660,658.32	2,533,987.43	2,459,903.45
Direct Costs	17,665,966.71	16,242,606.25	16,242,606.25
Rate for 2014-2015 **	3.74*	15.60*	15.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 80240
Form R0418

*** Final ***

Bangor Township S/D #8
PO Box 130
Bangor, MI 49013

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	12,300.26	12,300.26
2010-2011 Fixed Carry Forward	0.00	3,168.91	3,168.91
Total Indirect Costs	0.00	9,131.35	9,131.35
2010-2011 Direct Costs	169,382.97	157,082.71	157,082.71
2012-2013 Rate	0.00*	5.81*	5.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	170,665.30	157,480.05	157,480.05
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,149.59	9,149.59
2012-2013 Actual Indirect Costs	0.00	13,185.25	13,185.25
2010-2011 Fixed Carry Forward	0.00	3,168.91	3,168.91
Total Indirect Costs	0.00	10,016.34	10,016.34
Over/(Under) Recovery	0.00	-866.75	-866.75

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	13,185.25	13,185.25
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-866.75	-866.75
Total Projected Indirect 2014-2015 (Numerator)	0.00	14,052.00	14,052.00
Direct Costs	170,665.30	157,480.05	157,480.05
Rate for 2014-2015 **	0.00*	8.92*	8.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81000
Form R0418

*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,513,017.55	5,175,837.20	5,175,837.20
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,513,017.55	5,175,837.20	5,175,837.20
2010-2011 Direct Costs	32,489,894.96	30,827,075.31	30,827,075.31
2012-2013 Rate	10.81*	16.79*	16.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	40,565,622.53	38,601,747.76	38,601,747.76
Indirect costs based on rate ** multiplied by actual direct costs	4,385,143.80	5,790,262.16	6,481,233.45
2012-2013 Actual Indirect Costs	4,577,268.06	6,541,142.83	6,541,142.83
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,577,268.06	6,541,142.83	6,541,142.83
Over/(Under) Recovery	-192,124.26	0.00	-59,909.38

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,577,268.06	6,541,142.83	6,541,142.83
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-192,124.26	0.00	-59,909.38
Total Projected Indirect 2014-2015 (Numerator)	4,769,392.32	6,541,142.83	6,601,052.21
Direct Costs	40,565,622.53	38,601,747.76	38,601,747.76
Rate for 2014-2015 **	11.76*	16.95*	17.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81010
Form R0418

*** Final ***

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,019,723.61	24,819,905.17	24,819,905.17
2010-2011 Fixed Carry Forward	-1,497,430.24	-1,961,104.53	-1,961,104.53
Total Indirect Costs	7,517,153.85	26,781,009.70	26,781,009.70
2010-2011 Direct Costs	197,621,445.00	178,821,263.44	178,821,263.44
2012-2013 Rate	3.80*	14.98*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	202,193,777.77	183,093,113.46	183,093,113.46
Indirect costs based on rate ** multiplied by actual direct costs	7,683,363.56	27,427,348.40	27,427,348.40
2012-2013 Actual Indirect Costs	5,137,543.01	24,238,207.32	24,238,207.32
2010-2011 Fixed Carry Forward	-1,497,430.24	-1,961,104.53	-1,961,104.53
Total Indirect Costs	6,634,973.25	26,199,311.85	26,199,311.85
Over/(Under) Recovery	1,048,390.31	1,228,036.55	1,228,036.55

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	5,137,543.01	24,238,207.32	24,238,207.32
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,048,390.31	1,228,036.55	1,228,036.55
Total Projected Indirect 2014-2015 (Numerator)	4,089,152.70	23,010,170.77	23,010,170.77
Direct Costs	202,193,777.77	183,093,113.46	183,093,113.46
Rate for 2014-2015 **	2.02*	12.57*	12.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81020
Form R0418

*** Final ***

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,047,752.46	8,910,959.08	8,910,959.08
2010-2011 Fixed Carry Forward	-250,337.86	0.00	1,533,532.18
Total Indirect Costs	2,298,090.32	8,910,959.08	7,377,426.90
2010-2011 Direct Costs	71,857,739.87	64,994,533.25	64,994,533.25
2012-2013 Rate	3.20*	13.71*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	55,169,837.54	49,223,182.30	49,223,182.30
Indirect costs based on rate ** multiplied by actual direct costs	1,765,434.80	6,748,498.29	5,586,831.19
2012-2013 Actual Indirect Costs	2,594,555.45	8,541,210.69	8,541,210.69
2010-2011 Fixed Carry Forward	-250,337.86	0.00	1,533,532.18
Total Indirect Costs	2,844,893.31	8,541,210.69	7,007,678.51
Over/(Under) Recovery	-1,079,458.51	-1,792,712.40	-1,420,847.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,594,555.45	8,541,210.69	8,541,210.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,079,458.51	-1,792,712.40	-1,420,847.32
Total Projected Indirect 2014-2015 (Numerator)	3,674,013.96	10,333,923.09	9,962,058.01
Direct Costs	55,169,837.54	49,223,182.30	49,223,182.30
Rate for 2014-2015 **	6.66*	20.99*	20.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81040
Form R0418

*** Final ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	823,805.86	3,426,821.50	3,426,821.50
2010-2011 Fixed Carry Forward	43,536.77	0.00	241,583.74
Total Indirect Costs	780,269.09	3,426,821.50	3,185,237.76
2010-2011 Direct Costs	24,691,811.61	22,088,795.97	22,088,795.97
2012-2013 Rate	3.16*	15.51*	14.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,495,551.10	21,997,174.44	21,997,174.44
Indirect costs based on rate ** multiplied by actual direct costs	774,059.41	3,299,576.17	3,171,992.55
2012-2013 Actual Indirect Costs	767,227.76	3,265,604.42	3,265,604.42
2010-2011 Fixed Carry Forward	43,536.77	0.00	241,583.74
Total Indirect Costs	723,690.99	3,265,604.42	3,024,020.68
Over/(Under) Recovery	50,368.42	0.00	147,971.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	767,227.76	3,265,604.42	3,265,604.42
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	50,368.42	0.00	147,971.87
Total Projected Indirect 2014-2015 (Numerator)	716,859.34	3,265,604.42	3,117,632.55
Direct Costs	24,495,551.10	21,997,174.44	21,997,174.44
Rate for 2014-2015 **	2.93*	14.85*	14.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81050
Form R0418

*** Final ***

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	547,725.30	3,536,931.78	3,536,931.78
2010-2011 Fixed Carry Forward	-14,420.29	344,703.82	344,703.82
Total Indirect Costs	562,145.59	3,192,227.96	3,192,227.96
2010-2011 Direct Costs	35,009,105.66	32,084,968.50	32,084,968.50
2012-2013 Rate	1.61*	9.95*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	35,561,404.26	32,471,312.14	32,471,312.14
Indirect costs based on rate ** multiplied by actual direct costs	572,538.61	3,230,895.56	3,230,895.56
2012-2013 Actual Indirect Costs	480,740.59	3,632,509.19	3,632,509.19
2010-2011 Fixed Carry Forward	-14,420.29	344,703.82	344,703.82
Total Indirect Costs	495,160.88	3,287,805.37	3,287,805.37
Over/(Under) Recovery	77,377.73	-56,909.81	-56,909.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	480,740.59	3,632,509.19	3,632,509.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	77,377.73	-56,909.81	-56,909.81
Total Projected Indirect 2014-2015 (Numerator)	403,362.86	3,689,419.00	3,689,419.00
Direct Costs	35,561,404.26	32,471,312.14	32,471,312.14
Rate for 2014-2015 **	1.13*	11.36*	11.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81070
Form R0418

*** Final ***

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,072,337.23	4,638,361.46	4,638,361.46
2010-2011 Fixed Carry Forward	131,155.39	640,875.19	639,084.23
Total Indirect Costs	941,181.84	3,997,486.27	3,999,277.23
2010-2011 Direct Costs	45,990,537.38	42,424,513.15	42,424,513.15
2012-2013 Rate	2.05*	9.42*	9.43**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	45,697,405.59	41,772,107.17	41,772,107.17
Indirect costs based on rate ** multiplied by actual direct costs	936,796.81	3,934,932.50	3,939,109.71
2012-2013 Actual Indirect Costs	1,094,400.89	5,019,699.31	5,019,699.31
2010-2011 Fixed Carry Forward	131,155.39	640,875.19	639,084.23
Total Indirect Costs	963,245.50	4,378,824.12	4,380,615.08
Over/(Under) Recovery	-26,448.69	-443,891.62	-441,505.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,094,400.89	5,019,699.31	5,019,699.31
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-26,448.69	-443,891.62	-441,505.37
Total Projected Indirect 2014-2015 (Numerator)	1,120,849.58	5,463,590.93	5,461,204.68
Direct Costs	45,697,405.59	41,772,107.17	41,772,107.17
Rate for 2014-2015 **	2.45*	13.08*	13.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81080
Form R0418

*** Final ***

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	376,088.83	1,616,672.86	1,616,672.86
2010-2011 Fixed Carry Forward	-43,999.80	0.00	44,888.48
Total Indirect Costs	420,088.63	1,616,672.86	1,571,784.38
2010-2011 Direct Costs	11,670,424.37	10,429,840.34	10,429,840.34
2012-2013 Rate	3.60*	15.50*	15.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,853,031.65	10,568,934.45	10,568,934.45
Indirect costs based on rate ** multiplied by actual direct costs	426,709.14	1,585,340.17	1,592,738.42
2012-2013 Actual Indirect Costs	546,597.91	1,830,695.11	1,830,695.11
2010-2011 Fixed Carry Forward	-43,999.80	0.00	44,888.48
Total Indirect Costs	590,597.71	1,830,695.11	1,785,806.63
Over/(Under) Recovery	-163,888.57	0.00	-193,068.21

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	546,597.91	1,830,695.11	1,830,695.11
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-163,888.57	0.00	-193,068.21
Total Projected Indirect 2014-2015 (Numerator)	710,486.48	1,830,695.11	2,023,763.32
Direct Costs	11,853,031.65	10,568,934.45	10,568,934.45
Rate for 2014-2015 **	5.99*	17.32*	19.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81100
Form R0418

*** Final ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	386,966.27	2,820,348.22	2,820,348.22
2010-2011 Fixed Carry Forward	62,173.04	0.00	443,896.81
Total Indirect Costs	324,793.23	2,820,348.22	2,376,451.41
2010-2011 Direct Costs	23,826,361.43	21,392,979.48	21,392,979.48
2012-2013 Rate	1.36*	13.18*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,808,329.20	21,290,681.94	21,290,681.94
Indirect costs based on rate ** multiplied by actual direct costs	323,793.28	2,806,111.88	2,365,394.76
2012-2013 Actual Indirect Costs	715,381.30	3,233,028.56	3,233,028.56
2010-2011 Fixed Carry Forward	62,173.04	0.00	443,896.81
Total Indirect Costs	653,208.26	3,233,028.56	2,789,131.75
Over/(Under) Recovery	-329,414.98	-426,916.68	-423,736.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	715,381.30	3,233,028.56	3,233,028.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-329,414.98	-426,916.68	-423,736.99
Total Projected Indirect 2014-2015 (Numerator)	1,044,796.28	3,659,945.24	3,656,765.55
Direct Costs	23,808,329.20	21,290,681.94	21,290,681.94
Rate for 2014-2015 **	4.39*	17.19*	17.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81120
Form R0418

*** Final ***

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,057,325.12	5,509,587.73	5,509,587.73
2010-2011 Fixed Carry Forward	196,986.76	979,199.17	979,199.17
Total Indirect Costs	860,338.36	4,530,388.56	4,530,388.56
2010-2011 Direct Costs	54,187,414.70	49,735,152.09	49,735,152.09
2012-2013 Rate	1.59*	9.11*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	52,588,598.38	48,570,463.36	48,570,463.36
Indirect costs based on rate ** multiplied by actual direct costs	836,158.71	4,424,769.21	4,424,769.21
2012-2013 Actual Indirect Costs	1,229,701.55	5,247,836.57	5,247,836.57
2010-2011 Fixed Carry Forward	196,986.76	979,199.17	979,199.17
Total Indirect Costs	1,032,714.79	4,268,637.40	4,268,637.40
Over/(Under) Recovery	-196,556.08	156,131.81	156,131.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,229,701.55	5,247,836.57	5,247,836.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-196,556.08	156,131.81	156,131.81
Total Projected Indirect 2014-2015 (Numerator)	1,426,257.63	5,091,704.76	5,091,704.76
Direct Costs	52,588,598.38	48,570,463.36	48,570,463.36
Rate for 2014-2015 **	2.71*	10.48*	10.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81140
Form R0418

*** Final ***

Whitmore Lake Public School District
8845 WHITMORE LAKE RD
WHITMORE LAKE, MI 48189

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	441,910.11	1,612,782.11	1,612,782.11
2010-2011 Fixed Carry Forward	29,038.25	0.00	241,179.98
Total Indirect Costs	412,871.86	1,612,782.11	1,371,602.13
2010-2011 Direct Costs	10,968,374.70	9,797,502.70	9,797,502.70
2012-2013 Rate	3.76*	16.46*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,641,447.75	10,542,154.70	10,542,154.70
Indirect costs based on rate ** multiplied by actual direct costs	437,718.44	1,581,323.21	1,475,901.66
2012-2013 Actual Indirect Costs	557,633.07	1,656,926.12	1,656,926.12
2010-2011 Fixed Carry Forward	29,038.25	0.00	241,179.98
Total Indirect Costs	528,594.82	1,656,926.12	1,415,746.14
Over/(Under) Recovery	-90,876.38	0.00	60,155.52

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	557,633.07	1,656,926.12	1,656,926.12
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-90,876.38	0.00	60,155.52
Total Projected Indirect 2014-2015 (Numerator)	648,509.45	1,656,926.12	1,596,770.60
Direct Costs	11,641,447.75	10,542,154.70	10,542,154.70
Rate for 2014-2015 **	5.57*	15.72*	15.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81150
Form R0418

*** Final ***

Willow Run Community Schools
235 SPENCER LN
YPSILANTI, MI 48198

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	890,962.11	2,971,072.86	2,971,072.86
2010-2011 Fixed Carry Forward	-73,398.17	0.00	609,507.85
Total Indirect Costs	964,360.28	2,971,072.86	2,361,565.01
2010-2011 Direct Costs	20,445,873.92	18,365,763.17	18,365,763.17
2012-2013 Rate	4.72*	16.18*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,766,720.00	15,825,535.15	15,825,535.15
Indirect costs based on rate ** multiplied by actual direct costs	838,589.18	2,373,830.27	2,035,163.82
2012-2013 Actual Indirect Costs	867,378.10	2,808,562.95	2,808,562.95
2010-2011 Fixed Carry Forward	-73,398.17	0.00	609,507.85
Total Indirect Costs	940,776.27	2,808,562.95	2,199,055.10
Over/(Under) Recovery	-102,187.09	0.00	-163,891.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	867,378.10	2,808,562.95	2,808,562.95
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-102,187.09	0.00	-163,891.28
Total Projected Indirect 2014-2015 (Numerator)	969,565.19	2,808,562.95	2,972,454.23
Direct Costs	17,766,720.00	15,825,535.15	15,825,535.15
Rate for 2014-2015 **	5.46*	17.75*	18.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81901
Form R0418

*** Final ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	58,365.00	198,535.00	198,535.00
2010-2011 Fixed Carry Forward	-8,604.66	-27,805.02	-27,805.02
Total Indirect Costs	66,969.66	226,340.02	226,340.02
2010-2011 Direct Costs	2,135,797.00	1,995,627.00	1,995,627.00
2012-2013 Rate	3.14*	11.34*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,343,847.00	2,203,401.00	2,203,401.00
Indirect costs based on rate ** multiplied by actual direct costs	73,596.80	249,865.67	249,865.67
2012-2013 Actual Indirect Costs	69,758.00	210,204.00	210,204.00
2010-2011 Fixed Carry Forward	-8,604.66	-27,805.02	-27,805.02
Total Indirect Costs	78,362.66	238,009.02	238,009.02
Over/(Under) Recovery	-4,765.86	11,856.65	11,856.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	69,758.00	210,204.00	210,204.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-4,765.86	11,856.65	11,856.65
Total Projected Indirect 2014-2015 (Numerator)	74,523.86	198,347.35	198,347.35
Direct Costs	2,343,847.00	2,203,401.00	2,203,401.00
Rate for 2014-2015 **	3.18*	9.00*	9.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81902
Form R0418

*** Final ***

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	451,199.92	1,456,674.96	1,456,674.96
2010-2011 Fixed Carry Forward	22,201.65	0.00	0.00
Total Indirect Costs	428,998.27	1,456,674.96	1,456,674.96
2010-2011 Direct Costs	4,440,915.25	3,435,440.21	3,435,440.21
2012-2013 Rate	9.66*	42.40*	42.40**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,914,894.40	3,802,516.68	3,802,516.68
Indirect costs based on rate ** multiplied by actual direct costs	474,778.80	570,377.50	950,629.17
2012-2013 Actual Indirect Costs	453,609.32	1,565,987.04	1,565,987.04
2010-2011 Fixed Carry Forward	22,201.65	0.00	0.00
Total Indirect Costs	431,407.67	1,565,987.04	1,565,987.04
Over/(Under) Recovery	43,371.13	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	453,609.32	1,565,987.04	1,565,987.04
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	43,371.13	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	410,238.19	1,565,987.04	1,565,987.04
Direct Costs	4,914,894.40	3,802,516.68	3,802,516.68
Rate for 2014-2015 **	8.35*	41.18*	41.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81903
Form R0418

*** Final ***

Washtenaw Technical Middle College
4800 EAST HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	307,369.58	417,453.58	417,453.58
2010-2011 Fixed Carry Forward	12,153.97	0.00	19,786.19
Total Indirect Costs	295,215.61	417,453.58	397,667.39
2010-2011 Direct Costs	2,549,101.74	2,439,017.74	2,439,017.74
2012-2013 Rate	11.58*	17.12*	16.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,952,965.40	2,842,163.40	2,842,163.40
Indirect costs based on rate ** multiplied by actual direct costs	341,953.39	426,324.51	463,272.63
2012-2013 Actual Indirect Costs	303,964.47	414,766.47	414,766.47
2010-2011 Fixed Carry Forward	12,153.97	0.00	19,786.19
Total Indirect Costs	291,810.50	414,766.47	394,980.28
Over/(Under) Recovery	50,142.89	0.00	68,292.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	303,964.47	414,766.47	414,766.47
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	50,142.89	0.00	68,292.35
Total Projected Indirect 2014-2015 (Numerator)	253,821.58	414,766.47	346,474.12
Direct Costs	2,952,965.40	2,842,163.40	2,842,163.40
Rate for 2014-2015 **	8.60*	14.59*	12.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81904
Form R0418

*** Final ***

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	35,088.70	599,833.28	599,833.28
2010-2011 Fixed Carry Forward	24,029.48	0.00	0.00
Total Indirect Costs	11,059.22	599,833.28	599,833.28
2010-2011 Direct Costs	2,110,857.06	1,546,112.48	1,546,112.48
2012-2013 Rate	0.52*	38.80*	38.80**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,050,469.49	1,474,746.37	1,474,746.37
Indirect costs based on rate ** multiplied by actual direct costs	10,662.44	221,211.96	368,686.59
2012-2013 Actual Indirect Costs	32,238.23	607,961.35	607,961.35
2010-2011 Fixed Carry Forward	24,029.48	0.00	0.00
Total Indirect Costs	8,208.75	607,961.35	607,961.35
Over/(Under) Recovery	2,453.69	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	32,238.23	607,961.35	607,961.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,453.69	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	29,784.54	607,961.35	607,961.35
Direct Costs	2,050,469.49	1,474,746.37	1,474,746.37
Rate for 2014-2015 **	1.45*	41.22*	41.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81905
Form R0418

*** Final ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	333,659.00	1,803,982.00	1,803,982.00
2010-2011 Fixed Carry Forward	-34,663.31	0.00	0.00
Total Indirect Costs	368,322.31	1,803,982.00	1,803,982.00
2010-2011 Direct Costs	5,641,383.00	4,171,060.00	4,171,060.00
2012-2013 Rate	6.53*	43.25*	43.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,783,733.00	4,346,971.00	4,346,971.00
Indirect costs based on rate ** multiplied by actual direct costs	377,677.76	652,045.65	1,086,742.75
2012-2013 Actual Indirect Costs	311,362.00	1,748,124.00	1,748,124.00
2010-2011 Fixed Carry Forward	-34,663.31	0.00	0.00
Total Indirect Costs	346,025.31	1,748,124.00	1,748,124.00
Over/(Under) Recovery	31,652.45	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	311,362.00	1,748,124.00	1,748,124.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	31,652.45	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	279,709.55	1,748,124.00	1,748,124.00
Direct Costs	5,783,733.00	4,346,971.00	4,346,971.00
Rate for 2014-2015 **	4.84*	40.21*	40.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81906
Form R0418

*** Final ***

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	443,944.00	1,794,179.00	1,794,179.00
2010-2011 Fixed Carry Forward	-11,795.94	0.00	0.00
Total Indirect Costs	455,739.94	1,794,179.00	1,794,179.00
2010-2011 Direct Costs	6,019,643.00	4,669,408.00	4,669,408.00
2012-2013 Rate	7.57*	38.42*	38.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,699,871.00	4,313,346.00	4,313,346.00
Indirect costs based on rate ** multiplied by actual direct costs	431,480.23	647,001.90	1,078,336.50
2012-2013 Actual Indirect Costs	219,875.00	1,606,400.00	1,606,400.00
2010-2011 Fixed Carry Forward	-11,795.94	0.00	0.00
Total Indirect Costs	231,670.94	1,606,400.00	1,606,400.00
Over/(Under) Recovery	199,809.29	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	219,875.00	1,606,400.00	1,606,400.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	199,809.29	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	20,065.71	1,606,400.00	1,606,400.00
Direct Costs	5,699,871.00	4,313,346.00	4,313,346.00
Rate for 2014-2015 **	0.35*	37.24*	37.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81908
Form R0418

*** Final ***

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	48,895.00	542,314.00	542,314.00
2010-2011 Fixed Carry Forward	24,424.39	0.00	0.00
Total Indirect Costs	24,470.61	542,314.00	542,314.00
2010-2011 Direct Costs	2,095,040.92	1,601,621.92	1,601,621.92
2012-2013 Rate	1.17*	33.86*	33.86**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,735,363.00	2,239,044.00	2,239,044.00
Indirect costs based on rate ** multiplied by actual direct costs	32,003.75	335,856.60	559,761.00
2012-2013 Actual Indirect Costs	43,133.00	539,452.00	539,452.00
2010-2011 Fixed Carry Forward	24,424.39	0.00	0.00
Total Indirect Costs	18,708.61	539,452.00	539,452.00
Over/(Under) Recovery	13,295.14	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	43,133.00	539,452.00	539,452.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	13,295.14	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	29,837.86	539,452.00	539,452.00
Direct Costs	2,735,363.00	2,239,044.00	2,239,044.00
Rate for 2014-2015 **	1.09*	24.09*	24.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81909
Form R0418

*** Final ***

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,410,499.17	2,101,739.96	2,101,739.96
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	115,693.43	1,424,452.64	1,424,452.64
Total Indirect Costs	115,693.43	1,424,452.64	1,424,452.64
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	115,693.43	1,424,452.64	1,424,452.64
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	115,693.43	1,424,452.64	1,424,452.64
Direct Costs	3,410,499.17	2,101,739.96	2,101,739.96
Rate for 2014-2015 **	3.39*	67.77*	67.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81910
Form R0418

*** Final ***

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,860,844.00	4,369,705.00	4,369,705.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	231,444.00	1,722,583.00	1,722,583.00
Total Indirect Costs	231,444.00	1,722,583.00	1,722,583.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	231,444.00	1,722,583.00	1,722,583.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	231,444.00	1,722,583.00	1,722,583.00
Direct Costs	5,860,844.00	4,369,705.00	4,369,705.00
Rate for 2014-2015 **	3.95*	39.42*	39.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81911
Form R0418

*** Final ***

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,092,959.00	881,782.00	881,782.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	47,974.00	259,151.00	259,151.00
Total Indirect Costs	47,974.00	259,151.00	259,151.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	47,974.00	259,151.00	259,151.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	47,974.00	259,151.00	259,151.00
Direct Costs	1,092,959.00	881,782.00	881,782.00
Rate for 2014-2015 **	4.39*	29.39*	29.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 81912
Form R0418

*** Final ***

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,968,654.00	4,334,033.00	4,334,033.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	283,026.00	1,917,647.00	1,917,647.00
Total Indirect Costs	283,026.00	1,917,647.00	1,917,647.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	283,026.00	1,917,647.00	1,917,647.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	283,026.00	1,917,647.00	1,917,647.00
Direct Costs	5,968,654.00	4,334,033.00	4,334,033.00
Rate for 2014-2015 **	4.74*	44.25*	44.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82000
Form R0418

*** Final ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	11,057,603.05	12,783,568.91	12,783,568.91
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,057,603.05	12,783,568.91	12,783,568.91
2010-2011 Direct Costs	32,028,577.06	30,302,611.20	30,302,611.20
2012-2013 Rate	34.52*	42.19*	42.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	29,047,984.45	27,457,355.77	27,457,355.77
Indirect costs based on rate ** multiplied by actual direct costs	4,357,197.67	4,118,603.37	6,864,338.94
2012-2013 Actual Indirect Costs	13,393,907.48	14,984,536.16	14,984,536.16
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,393,907.48	14,984,536.16	14,984,536.16
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,393,907.48	14,984,536.16	14,984,536.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	13,393,907.48	14,984,536.16	14,984,536.16
Direct Costs	29,047,984.45	27,457,355.77	27,457,355.77
Rate for 2014-2015 **	46.11*	54.57*	54.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82010
Form R0418

*** Final ***

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	51,628,208.84	169,380,734.93	169,380,734.93
2010-2011 Fixed Carry Forward	-5,814,231.25	0.00	2,664,203.13
Total Indirect Costs	57,442,440.09	169,380,734.93	166,716,531.80
2010-2011 Direct Costs	983,344,672.07	865,592,145.98	865,592,145.98
2012-2013 Rate	5.84*	19.57*	19.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	652,653,060.13	584,131,648.37	584,131,648.37
Indirect costs based on rate ** multiplied by actual direct costs	38,114,938.71	87,619,747.26	112,503,755.48
2012-2013 Actual Indirect Costs	33,961,235.27	102,482,647.03	102,482,647.03
2010-2011 Fixed Carry Forward	-5,814,231.25	0.00	2,664,203.13
Total Indirect Costs	39,775,466.52	102,482,647.03	99,818,443.90
Over/(Under) Recovery	-1,660,527.81	0.00	12,685,311.58

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	33,961,235.27	102,482,647.03	102,482,647.03
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,660,527.81	0.00	12,685,311.58
Total Projected Indirect 2014-2015 (Numerator)	35,621,763.08	102,482,647.03	89,797,335.45
Direct Costs	652,653,060.13	584,131,648.37	584,131,648.37
Rate for 2014-2015 **	5.46*	17.54*	15.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82020
Form R0418

*** Final ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	863,682.35	3,783,169.01	3,783,169.01
2010-2011 Fixed Carry Forward	62,243.17	0.00	595,863.85
Total Indirect Costs	801,439.18	3,783,169.01	3,187,305.16
2010-2011 Direct Costs	31,597,873.50	28,678,386.84	28,678,386.84
2012-2013 Rate	2.54*	13.19*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,491,717.74	28,837,511.15	28,837,511.15
Indirect costs based on rate ** multiplied by actual direct costs	799,889.63	3,803,667.72	3,203,847.49
2012-2013 Actual Indirect Costs	720,260.62	3,374,467.21	3,374,467.21
2010-2011 Fixed Carry Forward	62,243.17	0.00	595,863.85
Total Indirect Costs	658,017.45	3,374,467.21	2,778,603.36
Over/(Under) Recovery	141,872.18	429,200.51	425,244.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	720,260.62	3,374,467.21	3,374,467.21
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	141,872.18	429,200.51	425,244.13
Total Projected Indirect 2014-2015 (Numerator)	578,388.44	2,945,266.70	2,949,223.08
Direct Costs	31,491,717.74	28,837,511.15	28,837,511.15
Rate for 2014-2015 **	1.84*	10.21*	10.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82030
Form R0418

*** Final ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	4,092,741.15	26,484,611.79	26,484,611.79
2010-2011 Fixed Carry Forward	1,735,308.21	0.00	4,000,649.94
Total Indirect Costs	2,357,432.94	26,484,611.79	22,483,961.85
2010-2011 Direct Costs	200,099,780.04	177,707,909.40	177,707,909.40
2012-2013 Rate	1.18*	14.90*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	200,213,806.70	179,404,289.19	179,404,289.19
Indirect costs based on rate ** multiplied by actual direct costs	2,362,522.92	26,731,239.09	22,694,642.58
2012-2013 Actual Indirect Costs	3,582,921.08	24,392,438.59	24,392,438.59
2010-2011 Fixed Carry Forward	1,735,308.21	0.00	4,000,649.94
Total Indirect Costs	1,847,612.87	24,392,438.59	20,391,788.65
Over/(Under) Recovery	514,910.05	2,338,800.50	2,302,853.93

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,582,921.08	24,392,438.59	24,392,438.59
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	514,910.05	2,338,800.50	2,302,853.93
Total Projected Indirect 2014-2015 (Numerator)	3,068,011.03	22,053,638.09	22,089,584.66
Direct Costs	200,213,806.70	179,404,289.19	179,404,289.19
Rate for 2014-2015 **	1.53*	12.29*	12.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82040
Form R0418

*** Final ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	804,491.61	3,146,907.75	3,146,907.75
2010-2011 Fixed Carry Forward	2,517.53	0.00	554,453.14
Total Indirect Costs	801,974.08	3,146,907.75	2,592,454.61
2010-2011 Direct Costs	25,536,383.30	23,193,967.16	23,193,967.16
2012-2013 Rate	3.14*	13.57*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,601,905.43	22,303,058.89	22,303,058.89
Indirect costs based on rate ** multiplied by actual direct costs	772,499.83	3,026,525.09	2,493,481.98
2012-2013 Actual Indirect Costs	533,813.30	2,832,659.84	2,832,659.84
2010-2011 Fixed Carry Forward	2,517.53	0.00	554,453.14
Total Indirect Costs	531,295.77	2,832,659.84	2,278,206.70
Over/(Under) Recovery	241,204.06	193,865.25	215,275.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	533,813.30	2,832,659.84	2,832,659.84
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	241,204.06	193,865.25	215,275.28
Total Projected Indirect 2014-2015 (Numerator)	292,609.24	2,638,794.59	2,617,384.56
Direct Costs	24,601,905.43	22,303,058.89	22,303,058.89
Rate for 2014-2015 **	1.19*	11.83*	11.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	611,017.37	2,979,079.14	2,979,079.14
2010-2011 Fixed Carry Forward	19,788.62	0.00	368,876.04
Total Indirect Costs	591,228.75	2,979,079.14	2,610,203.10
2010-2011 Direct Costs	22,263,749.50	19,895,687.73	19,895,687.73
2012-2013 Rate	2.66*	14.97*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,184,563.63	20,963,003.75	20,963,003.75
Indirect costs based on rate ** multiplied by actual direct costs	616,709.39	3,138,161.66	2,750,346.09
2012-2013 Actual Indirect Costs	704,363.21	2,925,923.09	2,925,923.09
2010-2011 Fixed Carry Forward	19,788.62	0.00	368,876.04
Total Indirect Costs	684,574.59	2,925,923.09	2,557,047.05
Over/(Under) Recovery	-67,865.20	212,238.57	193,299.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	704,363.21	2,925,923.09	2,925,923.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-67,865.20	212,238.57	193,299.04
Total Projected Indirect 2014-2015 (Numerator)	772,228.41	2,713,684.52	2,732,624.05
Direct Costs	23,184,563.63	20,963,003.75	20,963,003.75
Rate for 2014-2015 **	3.33*	12.95*	13.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82050
Form R0418

*** Final ***

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,780,868.39	5,457,408.02	5,457,408.02
2010-2011 Fixed Carry Forward	-271,482.30	562,989.70	562,989.70
Total Indirect Costs	2,052,350.69	4,894,418.32	4,894,418.32
2010-2011 Direct Costs	56,377,145.13	52,700,605.50	52,700,605.50
2012-2013 Rate	3.64*	9.29*	9.29**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	55,506,081.30	51,988,465.68	51,988,465.68
Indirect costs based on rate ** multiplied by actual direct costs	2,020,421.36	4,829,728.46	4,829,728.46
2012-2013 Actual Indirect Costs	1,935,175.91	5,452,791.53	5,452,791.53
2010-2011 Fixed Carry Forward	-271,482.30	562,989.70	562,989.70
Total Indirect Costs	2,206,658.21	4,889,801.83	4,889,801.83
Over/(Under) Recovery	-186,236.85	-60,073.37	-60,073.37

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,935,175.91	5,452,791.53	5,452,791.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-186,236.85	-60,073.37	-60,073.37
Total Projected Indirect 2014-2015 (Numerator)	2,121,412.76	5,512,864.90	5,512,864.90
Direct Costs	55,506,081.30	51,988,465.68	51,988,465.68
Rate for 2014-2015 **	3.82*	10.60*	10.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82055
Form R0418

*** Final ***

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,475,779.78	12,814,588.97	12,814,588.97
2010-2011 Fixed Carry Forward	-391,410.94	363,539.18	464,378.90
Total Indirect Costs	3,867,190.72	12,451,049.79	12,350,210.07
2010-2011 Direct Costs	97,664,064.86	88,325,255.67	88,325,255.67
2012-2013 Rate	3.96*	14.10*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	100,910,194.65	91,579,318.93	91,579,318.93
Indirect costs based on rate ** multiplied by actual direct costs	3,996,043.71	12,912,683.97	12,802,788.79
2012-2013 Actual Indirect Costs	3,202,810.07	12,533,685.79	12,533,685.79
2010-2011 Fixed Carry Forward	-391,410.94	363,539.18	464,378.90
Total Indirect Costs	3,594,221.01	12,170,146.61	12,069,306.89
Over/(Under) Recovery	401,822.70	742,537.36	733,481.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,202,810.07	12,533,685.79	12,533,685.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	401,822.70	742,537.36	733,481.90
Total Projected Indirect 2014-2015 (Numerator)	2,800,987.37	11,791,148.43	11,800,203.89
Direct Costs	100,910,194.65	91,579,318.93	91,579,318.93
Rate for 2014-2015 **	2.78*	12.88*	12.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82060
Form R0418

*** Final ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	511,257.20	4,106,431.78	4,106,431.78
2010-2011 Fixed Carry Forward	182,806.76	0.00	1,255,882.15
Total Indirect Costs	328,450.44	4,106,431.78	2,850,549.63
2010-2011 Direct Costs	34,709,851.54	31,114,676.96	31,114,676.96
2012-2013 Rate	0.95*	13.20*	9.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	28,842,563.91	26,165,076.64	26,165,076.64
Indirect costs based on rate ** multiplied by actual direct costs	274,004.36	3,453,790.12	2,396,721.02
2012-2013 Actual Indirect Costs	738,067.23	3,415,554.50	3,415,554.50
2010-2011 Fixed Carry Forward	182,806.76	0.00	1,255,882.15
Total Indirect Costs	555,260.47	3,415,554.50	2,159,672.35
Over/(Under) Recovery	-281,256.11	38,235.62	237,048.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	738,067.23	3,415,554.50	3,415,554.50
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-281,256.11	38,235.62	237,048.67
Total Projected Indirect 2014-2015 (Numerator)	1,019,323.34	3,377,318.88	3,178,505.83
Direct Costs	28,842,563.91	26,165,076.64	26,165,076.64
Rate for 2014-2015 **	3.53*	12.91*	12.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82070
Form R0418

*** Final ***

Highland Park City Schools
131 Pilgrim St.
HIGHLAND PARK, MI 48203

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,159,094.72	5,762,266.63	5,762,266.63
2010-2011 Fixed Carry Forward	-612,799.97	0.00	0.00
Total Indirect Costs	2,771,894.69	5,762,266.63	5,762,266.63
2010-2011 Direct Costs	20,272,419.96	16,669,248.05	16,669,248.05
2012-2013 Rate	13.67*	34.57*	34.57**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,860,985.88	2,346,051.32	2,346,051.32
Indirect costs based on rate ** multiplied by actual direct costs	391,096.77	351,907.70	586,512.83
2012-2013 Actual Indirect Costs	840,956.44	1,355,891.00	1,355,891.00
2010-2011 Fixed Carry Forward	-612,799.97	0.00	0.00
Total Indirect Costs	1,453,756.41	1,355,891.00	1,355,891.00
Over/(Under) Recovery	-1,062,659.64	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	840,956.44	1,355,891.00	1,355,891.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,062,659.64	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	1,903,616.08	1,355,891.00	1,355,891.00
Direct Costs	2,860,985.88	2,346,051.32	2,346,051.32
Rate for 2014-2015 **	66.54*	57.79*	57.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82080
Form R0418

*** Final ***

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,251,115.77	3,389,091.48	3,389,091.48
2010-2011 Fixed Carry Forward	722,911.05	0.00	2,136,562.65
Total Indirect Costs	528,204.72	3,389,091.48	1,252,528.83
2010-2011 Direct Costs	30,172,750.61	28,034,774.90	28,034,774.90
2012-2013 Rate	1.75*	12.09*	4.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,301,523.98	22,005,084.08	22,005,084.08
Indirect costs based on rate ** multiplied by actual direct costs	425,276.67	2,660,414.67	983,627.26
2012-2013 Actual Indirect Costs	1,206,018.44	3,502,458.34	3,502,458.34
2010-2011 Fixed Carry Forward	722,911.05	0.00	2,136,562.65
Total Indirect Costs	483,107.39	3,502,458.34	1,365,895.69
Over/(Under) Recovery	-57,830.72	-842,043.67	-382,268.43

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,206,018.44	3,502,458.34	3,502,458.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-57,830.72	-842,043.67	-382,268.43
Total Projected Indirect 2014-2015 (Numerator)	1,263,849.16	4,344,502.01	3,884,726.77
Direct Costs	24,301,523.98	22,005,084.08	22,005,084.08
Rate for 2014-2015 **	5.20*	19.74*	17.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82090
Form R0418

*** Final ***

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,104,199.52	5,197,352.40	5,197,352.40
2010-2011 Fixed Carry Forward	-3,974.77	0.00	3,152,811.75
Total Indirect Costs	1,108,174.29	5,197,352.40	2,044,540.65
2010-2011 Direct Costs	48,928,523.08	44,835,370.20	44,835,370.20
2012-2013 Rate	2.26*	11.59*	4.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	51,107,168.87	46,833,887.40	46,833,887.40
Indirect costs based on rate ** multiplied by actual direct costs	1,155,022.02	5,428,047.55	2,135,625.27
2012-2013 Actual Indirect Costs	1,122,107.49	5,395,388.96	5,395,388.96
2010-2011 Fixed Carry Forward	-3,974.77	0.00	3,152,811.75
Total Indirect Costs	1,126,082.26	5,395,388.96	2,242,577.21
Over/(Under) Recovery	28,939.76	32,658.59	-106,951.94

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,122,107.49	5,395,388.96	5,395,388.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	28,939.76	32,658.59	-106,951.94
Total Projected Indirect 2014-2015 (Numerator)	1,093,167.73	5,362,730.37	5,502,340.90
Direct Costs	51,107,168.87	46,833,887.40	46,833,887.40
Rate for 2014-2015 **	2.14*	11.45*	11.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82095
Form R0418

*** Final ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,579,974.38	19,489,785.47	19,489,785.47
2010-2011 Fixed Carry Forward	1,219,634.34	2,515,911.41	2,518,407.33
Total Indirect Costs	2,360,340.04	16,973,874.06	16,971,378.14
2010-2011 Direct Costs	167,633,276.81	151,723,465.72	151,723,465.72
2012-2013 Rate	1.41*	11.19*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	160,146,255.90	144,863,929.23	144,863,929.23
Indirect costs based on rate ** multiplied by actual direct costs	2,258,062.21	16,210,273.68	16,210,273.68
2012-2013 Actual Indirect Costs	4,436,013.87	19,842,233.77	19,842,233.77
2010-2011 Fixed Carry Forward	1,219,634.34	2,515,911.41	2,518,407.33
Total Indirect Costs	3,216,379.53	17,326,322.36	17,323,826.44
Over/(Under) Recovery	-958,317.32	-1,116,048.68	-1,113,552.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	4,436,013.87	19,842,233.77	19,842,233.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-958,317.32	-1,116,048.68	-1,113,552.76
Total Projected Indirect 2014-2015 (Numerator)	5,394,331.19	20,958,282.45	20,955,786.53
Direct Costs	160,146,255.90	144,863,929.23	144,863,929.23
Rate for 2014-2015 **	3.37*	14.47*	14.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82100
Form R0418

*** Final ***

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	3,319,062.81	20,129,500.93	20,129,500.93
2010-2011 Fixed Carry Forward	594,347.45	0.00	3,582,176.88
Total Indirect Costs	2,724,715.36	20,129,500.93	16,547,324.05
2010-2011 Direct Costs	168,164,935.78	151,354,497.66	151,354,497.66
2012-2013 Rate	1.62*	13.30*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	159,294,444.23	144,856,744.42	144,856,744.42
Indirect costs based on rate ** multiplied by actual direct costs	2,580,570.00	19,265,947.01	15,832,842.17
2012-2013 Actual Indirect Costs	2,912,895.39	17,350,595.20	17,350,595.20
2010-2011 Fixed Carry Forward	594,347.45	0.00	3,582,176.88
Total Indirect Costs	2,318,547.94	17,350,595.20	13,768,418.32
Over/(Under) Recovery	262,022.06	1,915,351.81	2,064,423.85

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,912,895.39	17,350,595.20	17,350,595.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	262,022.06	1,915,351.81	2,064,423.85
Total Projected Indirect 2014-2015 (Numerator)	2,650,873.33	15,435,243.39	15,286,171.35
Direct Costs	159,294,444.23	144,856,744.42	144,856,744.42
Rate for 2014-2015 **	1.66*	10.66*	10.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82110
Form R0418

*** Final ***

Redford Union Schools, District No. 1
19990 BEECH DALY RD
REDFORD, MI 48240

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,140,051.25	5,411,144.15	5,411,144.15
2010-2011 Fixed Carry Forward	20,187.70	0.00	298,032.33
Total Indirect Costs	1,119,863.55	5,411,144.15	5,113,111.82
2010-2011 Direct Costs	38,070,436.61	33,799,343.71	33,799,343.71
2012-2013 Rate	2.94*	16.01*	15.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	33,057,367.40	30,638,664.86	30,638,664.86
Indirect costs based on rate ** multiplied by actual direct costs	971,886.60	4,595,799.73	4,635,629.99
2012-2013 Actual Indirect Costs	1,139,626.65	3,558,329.19	3,558,329.19
2010-2011 Fixed Carry Forward	20,187.70	0.00	298,032.33
Total Indirect Costs	1,119,438.95	3,558,329.19	3,260,296.86
Over/(Under) Recovery	-147,552.35	0.00	1,375,333.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,139,626.65	3,558,329.19	3,558,329.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-147,552.35	0.00	1,375,333.13
Total Projected Indirect 2014-2015 (Numerator)	1,287,179.00	3,558,329.19	2,182,996.06
Direct Costs	33,057,367.40	30,638,664.86	30,638,664.86
Rate for 2014-2015 **	3.89*	11.61*	7.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82120
Form R0418

*** Final ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	475,716.10	2,382,764.43	2,382,764.43
2010-2011 Fixed Carry Forward	41,642.61	0.00	0.00
Total Indirect Costs	434,073.49	2,382,764.43	2,382,764.43
2010-2011 Direct Costs	12,587,659.16	10,680,610.83	10,680,610.83
2012-2013 Rate	3.45*	22.31*	22.31**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,167,681.62	11,421,184.02	11,421,184.02
Indirect costs based on rate ** multiplied by actual direct costs	454,285.02	1,713,177.60	2,548,066.15
2012-2013 Actual Indirect Costs	579,947.60	2,326,445.20	2,326,445.20
2010-2011 Fixed Carry Forward	41,642.61	0.00	0.00
Total Indirect Costs	538,304.99	2,326,445.20	2,326,445.20
Over/(Under) Recovery	-84,019.97	0.00	221,620.95

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	579,947.60	2,326,445.20	2,326,445.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-84,019.97	0.00	221,620.95
Total Projected Indirect 2014-2015 (Numerator)	663,967.57	2,326,445.20	2,104,824.25
Direct Costs	13,167,681.62	11,421,184.02	11,421,184.02
Rate for 2014-2015 **	5.04*	20.37*	18.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82130
Form R0418

*** Final ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,668,050.22	6,114,959.96	6,114,959.96
2010-2011 Fixed Carry Forward	313,597.90	0.00	977,412.54
Total Indirect Costs	1,354,452.32	6,114,959.96	5,137,547.42
2010-2011 Direct Costs	41,062,895.92	36,615,986.18	36,615,986.18
2012-2013 Rate	3.30*	16.70*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	36,711,530.79	33,034,116.43	33,034,116.43
Indirect costs based on rate ** multiplied by actual direct costs	1,211,480.52	4,955,117.46	4,634,686.54
2012-2013 Actual Indirect Costs	1,144,096.96	4,821,511.32	4,821,511.32
2010-2011 Fixed Carry Forward	313,597.90	0.00	977,412.54
Total Indirect Costs	830,499.06	4,821,511.32	3,844,098.78
Over/(Under) Recovery	380,981.46	0.00	790,587.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,144,096.96	4,821,511.32	4,821,511.32
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	380,981.46	0.00	790,587.76
Total Projected Indirect 2014-2015 (Numerator)	763,115.50	4,821,511.32	4,030,923.56
Direct Costs	36,711,530.79	33,034,116.43	33,034,116.43
Rate for 2014-2015 **	2.08*	14.60*	12.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82140
Form R0418

*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	805,770.53	3,769,124.69	3,769,124.69
2010-2011 Fixed Carry Forward	173,671.52	409,836.93	390,153.12
Total Indirect Costs	632,099.01	3,359,287.76	3,378,971.57
2010-2011 Direct Costs	31,903,531.59	28,940,177.43	28,940,177.43
2012-2013 Rate	1.98*	11.61*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	30,619,091.50	28,096,644.83	28,096,644.83
Indirect costs based on rate ** multiplied by actual direct costs	606,258.01	3,262,020.46	3,281,688.12
2012-2013 Actual Indirect Costs	983,607.55	3,506,054.22	3,506,054.22
2010-2011 Fixed Carry Forward	173,671.52	409,836.93	390,153.12
Total Indirect Costs	809,936.03	3,096,217.29	3,115,901.10
Over/(Under) Recovery	-203,678.02	165,803.17	165,787.02

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	983,607.55	3,506,054.22	3,506,054.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-203,678.02	165,803.17	165,787.02
Total Projected Indirect 2014-2015 (Numerator)	1,187,285.57	3,340,251.05	3,340,267.20
Direct Costs	30,619,091.50	28,096,644.83	28,096,644.83
Rate for 2014-2015 **	3.88*	11.89*	11.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82150
Form R0418

*** Final ***

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,602,163.69	12,712,123.71	12,712,123.71
2010-2011 Fixed Carry Forward	596,342.61	0.00	2,186,241.00
Total Indirect Costs	2,005,821.08	12,712,123.71	10,525,882.71
2010-2011 Direct Costs	84,531,798.76	74,421,838.74	74,421,838.74
2012-2013 Rate	2.37*	17.08*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	76,045,030.24	67,217,982.12	67,217,982.12
Indirect costs based on rate ** multiplied by actual direct costs	1,802,267.22	10,082,697.32	9,504,622.67
2012-2013 Actual Indirect Costs	2,680,276.88	11,507,325.00	11,507,325.00
2010-2011 Fixed Carry Forward	596,342.61	0.00	2,186,241.00
Total Indirect Costs	2,083,934.27	11,507,325.00	9,321,084.00
Over/(Under) Recovery	-281,667.05	0.00	183,538.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,680,276.88	11,507,325.00	11,507,325.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-281,667.05	0.00	183,538.67
Total Projected Indirect 2014-2015 (Numerator)	2,961,943.93	11,507,325.00	11,323,786.33
Direct Costs	76,045,030.24	67,217,982.12	67,217,982.12
Rate for 2014-2015 **	3.89*	17.12*	16.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82155
Form R0418

*** Final ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	784,354.32	3,625,539.14	3,625,539.14
2010-2011 Fixed Carry Forward	1,222.72	80,775.30	80,918.29
Total Indirect Costs	783,131.60	3,544,763.84	3,544,620.85
2010-2011 Direct Costs	29,397,108.33	26,555,923.51	26,555,923.51
2012-2013 Rate	2.66*	13.35*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	26,942,590.13	24,389,085.39	24,389,085.39
Indirect costs based on rate ** multiplied by actual direct costs	716,672.90	3,255,942.90	3,255,942.90
2012-2013 Actual Indirect Costs	768,195.15	3,321,699.89	3,321,699.89
2010-2011 Fixed Carry Forward	1,222.72	80,775.30	80,918.29
Total Indirect Costs	766,972.43	3,240,924.59	3,240,781.60
Over/(Under) Recovery	-50,299.53	15,018.31	15,161.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	768,195.15	3,321,699.89	3,321,699.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-50,299.53	15,018.31	15,161.30
Total Projected Indirect 2014-2015 (Numerator)	818,494.68	3,306,681.58	3,306,538.59
Direct Costs	26,942,590.13	24,389,085.39	24,389,085.39
Rate for 2014-2015 **	3.04*	13.56*	13.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82160
Form R0418

*** Final ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,849,056.85	17,373,182.89	17,373,182.89
2010-2011 Fixed Carry Forward	630,131.13	0.00	2,669,704.30
Total Indirect Costs	2,218,925.72	17,373,182.89	14,703,478.59
2010-2011 Direct Costs	133,260,908.49	118,736,782.45	118,736,782.45
2012-2013 Rate	1.67*	14.63*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	129,268,821.40	115,472,192.69	115,472,192.69
Indirect costs based on rate ** multiplied by actual direct costs	2,158,789.32	16,893,581.79	14,295,457.46
2012-2013 Actual Indirect Costs	3,304,239.91	17,100,868.62	17,100,868.62
2010-2011 Fixed Carry Forward	630,131.13	0.00	2,669,704.30
Total Indirect Costs	2,674,108.78	17,100,868.62	14,431,164.32
Over/(Under) Recovery	-515,319.46	-207,286.83	-135,706.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,304,239.91	17,100,868.62	17,100,868.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-515,319.46	-207,286.83	-135,706.86
Total Projected Indirect 2014-2015 (Numerator)	3,819,559.37	17,308,155.45	17,236,575.48
Direct Costs	129,268,821.40	115,472,192.69	115,472,192.69
Rate for 2014-2015 **	2.95*	14.99*	14.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82170
Form R0418

*** Final ***

Wyandotte, School District of the City of
P.O. Box 130
Wyandotte, MI 48192

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,350,061.92	6,395,840.15	6,395,840.15
2010-2011 Fixed Carry Forward	32,447.96	718,042.78	714,914.64
Total Indirect Costs	1,317,613.96	5,677,797.37	5,680,925.51
2010-2011 Direct Costs	53,823,210.63	48,777,432.40	48,777,432.40
2012-2013 Rate	2.45*	11.64*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	55,585,134.24	50,285,840.07	50,285,840.07
Indirect costs based on rate ** multiplied by actual direct costs	1,361,835.79	5,853,271.78	5,858,300.37
2012-2013 Actual Indirect Costs	1,407,031.38	6,706,325.55	6,706,325.55
2010-2011 Fixed Carry Forward	32,447.96	718,042.78	714,914.64
Total Indirect Costs	1,374,583.42	5,988,282.77	5,991,410.91
Over/(Under) Recovery	-12,747.63	-135,010.99	-133,110.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,407,031.38	6,706,325.55	6,706,325.55
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,747.63	-135,010.99	-133,110.54
Total Projected Indirect 2014-2015 (Numerator)	1,419,779.01	6,841,336.54	6,839,436.09
Direct Costs	55,585,134.24	50,285,840.07	50,285,840.07
Rate for 2014-2015 **	2.55*	13.60*	13.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82180
Form R0418

*** Final ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	583,674.78	2,539,870.12	2,539,870.12
2010-2011 Fixed Carry Forward	-56,865.00	0.00	60,699.81
Total Indirect Costs	640,539.78	2,539,870.12	2,479,170.31
2010-2011 Direct Costs	16,410,789.63	14,454,594.29	14,454,594.29
2012-2013 Rate	3.90*	17.57*	17.15**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,216,812.67	15,401,207.00	15,401,207.00
Indirect costs based on rate ** multiplied by actual direct costs	671,455.69	2,310,181.05	2,641,307.00
2012-2013 Actual Indirect Costs	544,672.33	2,360,278.00	2,360,278.00
2010-2011 Fixed Carry Forward	-56,865.00	0.00	60,699.81
Total Indirect Costs	601,537.33	2,360,278.00	2,299,578.19
Over/(Under) Recovery	69,918.36	0.00	341,728.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	544,672.33	2,360,278.00	2,360,278.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	69,918.36	0.00	341,728.81
Total Projected Indirect 2014-2015 (Numerator)	474,753.97	2,360,278.00	2,018,549.19
Direct Costs	17,216,812.67	15,401,207.00	15,401,207.00
Rate for 2014-2015 **	2.76*	15.33*	13.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82230
Form R0418

*** Final ***

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	509,887.09	3,098,523.81	3,098,523.81
2010-2011 Fixed Carry Forward	-18,976.83	516,861.60	516,861.60
Total Indirect Costs	528,863.92	2,581,662.21	2,581,662.21
2010-2011 Direct Costs	29,608,613.88	27,019,977.16	27,019,977.16
2012-2013 Rate	1.79*	9.55*	9.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,777,242.87	29,230,693.55	29,230,693.55
Indirect costs based on rate ** multiplied by actual direct costs	568,812.65	2,791,531.23	2,791,531.23
2012-2013 Actual Indirect Costs	515,920.86	3,062,470.18	3,062,470.18
2010-2011 Fixed Carry Forward	-18,976.83	516,861.60	516,861.60
Total Indirect Costs	534,897.69	2,545,608.58	2,545,608.58
Over/(Under) Recovery	33,914.96	245,922.65	245,922.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	515,920.86	3,062,470.18	3,062,470.18
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	33,914.96	245,922.65	245,922.65
Total Projected Indirect 2014-2015 (Numerator)	482,005.90	2,816,547.53	2,816,547.53
Direct Costs	31,777,242.87	29,230,693.55	29,230,693.55
Rate for 2014-2015 **	1.52*	9.64*	9.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82240
Form R0418

*** Final ***

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,763,242.15	3,823,394.25	3,823,394.25
2010-2011 Fixed Carry Forward	-154,187.13	0.00	372,613.23
Total Indirect Costs	1,917,429.28	3,823,394.25	3,450,781.02
2010-2011 Direct Costs	26,712,210.27	24,652,058.17	24,652,058.17
2012-2013 Rate	7.18*	15.51*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	24,505,845.84	22,541,255.40	22,541,255.40
Indirect costs based on rate ** multiplied by actual direct costs	1,759,519.73	3,381,188.31	3,155,775.76
2012-2013 Actual Indirect Costs	1,118,052.58	3,082,643.02	3,082,643.02
2010-2011 Fixed Carry Forward	-154,187.13	0.00	372,613.23
Total Indirect Costs	1,272,239.71	3,082,643.02	2,710,029.79
Over/(Under) Recovery	487,280.02	0.00	445,745.97

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,118,052.58	3,082,643.02	3,082,643.02
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	487,280.02	0.00	445,745.97
Total Projected Indirect 2014-2015 (Numerator)	630,772.56	3,082,643.02	2,636,897.05
Direct Costs	24,505,845.84	22,541,255.40	22,541,255.40
Rate for 2014-2015 **	2.57*	13.68*	11.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82250
Form R0418

*** Final ***

Ecorse Public Schools
27225 WEST OUTER DR
ECORSE, MI 48229

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	231,744.63	2,278,145.93	2,278,145.93
2010-2011 Fixed Carry Forward	-27,958.84	0.00	0.00
Total Indirect Costs	259,703.47	2,278,145.93	2,278,145.93
2010-2011 Direct Costs	11,267,474.61	9,221,073.31	9,221,073.31
2012-2013 Rate	2.30*	24.71*	24.71**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,704,234.86	8,897,929.64	8,897,929.64
Indirect costs based on rate ** multiplied by actual direct costs	246,197.40	1,334,689.45	2,198,678.41
2012-2013 Actual Indirect Costs	203,156.74	2,009,461.96	2,009,461.96
2010-2011 Fixed Carry Forward	-27,958.84	0.00	0.00
Total Indirect Costs	231,115.58	2,009,461.96	2,009,461.96
Over/(Under) Recovery	15,081.82	0.00	189,216.45

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	203,156.74	2,009,461.96	2,009,461.96
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	15,081.82	0.00	189,216.45
Total Projected Indirect 2014-2015 (Numerator)	188,074.92	2,009,461.96	1,820,245.51
Direct Costs	10,704,234.86	8,897,929.64	8,897,929.64
Rate for 2014-2015 **	1.76*	22.58*	20.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82290
Form R0418

*** Final ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	743,767.89	4,593,810.80	4,593,810.80
2010-2011 Fixed Carry Forward	70,698.76	0.00	809,732.66
Total Indirect Costs	673,069.13	4,593,810.80	3,784,078.14
2010-2011 Direct Costs	32,073,369.79	28,223,326.88	28,223,326.88
2012-2013 Rate	2.10*	16.28*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	31,777,432.32	27,721,908.19	27,721,908.19
Indirect costs based on rate ** multiplied by actual direct costs	667,326.08	4,158,286.23	3,717,507.89
2012-2013 Actual Indirect Costs	871,793.28	4,927,317.41	4,927,317.41
2010-2011 Fixed Carry Forward	70,698.76	0.00	809,732.66
Total Indirect Costs	801,094.52	4,927,317.41	4,117,584.75
Over/(Under) Recovery	-133,768.44	0.00	-400,076.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	871,793.28	4,927,317.41	4,927,317.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-133,768.44	0.00	-400,076.86
Total Projected Indirect 2014-2015 (Numerator)	1,005,561.72	4,927,317.41	5,327,394.27
Direct Costs	31,777,432.32	27,721,908.19	27,721,908.19
Rate for 2014-2015 **	3.16*	17.77*	19.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	442,139.00	2,278,730.00	2,278,730.00
2010-2011 Fixed Carry Forward	67,415.77	0.00	428,564.88
Total Indirect Costs	374,723.23	2,278,730.00	1,850,165.12
2010-2011 Direct Costs	17,471,872.00	15,635,281.00	15,635,281.00
2012-2013 Rate	2.14*	14.57*	11.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	18,194,116.00	16,376,274.00	16,376,274.00
Indirect costs based on rate ** multiplied by actual direct costs	389,354.08	2,386,023.12	1,937,313.21
2012-2013 Actual Indirect Costs	458,937.00	2,276,779.00	2,276,779.00
2010-2011 Fixed Carry Forward	67,415.77	0.00	428,564.88
Total Indirect Costs	391,521.23	2,276,779.00	1,848,214.12
Over/(Under) Recovery	-2,167.15	109,244.12	89,099.09

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	458,937.00	2,276,779.00	2,276,779.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-2,167.15	109,244.12	89,099.09
Total Projected Indirect 2014-2015 (Numerator)	461,104.15	2,167,534.88	2,187,679.91
Direct Costs	18,194,116.00	16,376,274.00	16,376,274.00
Rate for 2014-2015 **	2.53*	13.24*	13.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82320
Form R0418

*** Final ***

Harper Woods, The School District of the City of
20225 BEACONSFIELD ST
HARPER WOODS, MI 48225

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	340,689.65	1,880,986.86	1,880,986.86
2010-2011 Fixed Carry Forward	-27,821.49	0.00	-15,313.82
Total Indirect Costs	368,511.14	1,880,986.86	1,896,300.68
2010-2011 Direct Costs	11,805,312.73	10,265,015.52	10,265,015.52
2012-2013 Rate	3.12*	18.32*	18.47**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	15,069,433.92	13,667,270.50	13,667,270.50
Indirect costs based on rate ** multiplied by actual direct costs	470,166.34	2,050,090.58	2,524,344.86
2012-2013 Actual Indirect Costs	337,864.85	1,740,028.27	1,740,028.27
2010-2011 Fixed Carry Forward	-27,821.49	0.00	-15,313.82
Total Indirect Costs	365,686.34	1,740,028.27	1,755,342.09
Over/(Under) Recovery	104,480.00	0.00	769,002.77

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	337,864.85	1,740,028.27	1,740,028.27
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	104,480.00	0.00	769,002.77
Total Projected Indirect 2014-2015 (Numerator)	233,384.85	1,740,028.27	971,025.50
Direct Costs	15,069,433.92	13,667,270.50	13,667,270.50
Rate for 2014-2015 **	1.55*	12.73*	7.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82340
Form R0418

*** Final ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	526,446.98	2,422,736.45	2,422,736.45
2010-2011 Fixed Carry Forward	177,727.36	483,587.11	483,741.91
Total Indirect Costs	348,719.62	1,939,149.34	1,938,994.54
2010-2011 Direct Costs	23,319,938.54	21,423,649.07	21,423,649.07
2012-2013 Rate	1.50*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	22,240,765.81	20,346,927.16	20,346,927.16
Indirect costs based on rate ** multiplied by actual direct costs	333,611.49	1,841,396.91	1,841,396.91
2012-2013 Actual Indirect Costs	484,699.71	2,382,985.36	2,382,985.36
2010-2011 Fixed Carry Forward	177,727.36	483,587.11	483,741.91
Total Indirect Costs	306,972.35	1,899,398.25	1,899,243.45
Over/(Under) Recovery	26,639.14	-58,001.34	-57,846.54

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	484,699.71	2,382,985.36	2,382,985.36
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	26,639.14	-58,001.34	-57,846.54
Total Projected Indirect 2014-2015 (Numerator)	458,060.57	2,440,986.70	2,440,831.90
Direct Costs	22,240,765.81	20,346,927.16	20,346,927.16
Rate for 2014-2015 **	2.06*	12.00*	12.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82365
Form R0418

*** Final ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,394,167.71	5,169,390.33	5,169,390.33
2010-2011 Fixed Carry Forward	-63,249.72	283,691.53	283,691.53
Total Indirect Costs	1,457,417.43	4,885,698.80	4,885,698.80
2010-2011 Direct Costs	44,140,637.80	40,365,415.18	40,365,415.18
2012-2013 Rate	3.30*	12.10*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	44,065,836.39	41,058,220.65	41,058,220.65
Indirect costs based on rate ** multiplied by actual direct costs	1,454,172.60	4,968,044.70	4,968,044.70
2012-2013 Actual Indirect Costs	1,450,866.98	4,458,482.72	4,458,482.72
2010-2011 Fixed Carry Forward	-63,249.72	283,691.53	283,691.53
Total Indirect Costs	1,514,116.70	4,174,791.19	4,174,791.19
Over/(Under) Recovery	-59,944.10	793,253.51	793,253.51

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,450,866.98	4,458,482.72	4,458,482.72
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-59,944.10	793,253.51	793,253.51
Total Projected Indirect 2014-2015 (Numerator)	1,510,811.08	3,665,229.21	3,665,229.21
Direct Costs	44,065,836.39	41,058,220.65	41,058,220.65
Rate for 2014-2015 **	3.43*	8.93*	8.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82390
Form R0418

*** Final ***

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,512,391.38	9,088,558.62	9,088,558.62
2010-2011 Fixed Carry Forward	9,145.65	551,553.74	557,342.61
Total Indirect Costs	1,503,245.73	8,537,004.88	8,531,216.01
2010-2011 Direct Costs	78,916,734.38	71,340,567.14	71,340,567.14
2012-2013 Rate	1.90*	11.97*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	70,027,808.06	63,261,202.32	63,261,202.32
Indirect costs based on rate ** multiplied by actual direct costs	1,330,528.35	7,572,365.92	7,566,039.80
2012-2013 Actual Indirect Costs	1,759,490.67	8,526,096.41	8,526,096.41
2010-2011 Fixed Carry Forward	9,145.65	551,553.74	557,342.61
Total Indirect Costs	1,750,345.02	7,974,542.67	7,968,753.80
Over/(Under) Recovery	-419,816.67	-402,176.75	-402,714.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,759,490.67	8,526,096.41	8,526,096.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-419,816.67	-402,176.75	-402,714.00
Total Projected Indirect 2014-2015 (Numerator)	2,179,307.34	8,928,273.16	8,928,810.41
Direct Costs	70,027,808.06	63,261,202.32	63,261,202.32
Rate for 2014-2015 **	3.11*	14.11*	14.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82400
Form R0418

*** Final ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	832,857.80	3,436,624.69	3,436,624.69
2010-2011 Fixed Carry Forward	70,354.03	0.00	604,219.59
Total Indirect Costs	762,503.77	3,436,624.69	2,832,405.10
2010-2011 Direct Costs	23,224,831.18	20,621,064.29	20,621,064.29
2012-2013 Rate	3.28*	16.67*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	23,523,228.53	20,923,296.38	20,923,296.38
Indirect costs based on rate ** multiplied by actual direct costs	771,561.90	3,138,494.46	2,874,860.92
2012-2013 Actual Indirect Costs	1,081,658.64	3,681,590.79	3,681,590.79
2010-2011 Fixed Carry Forward	70,354.03	0.00	604,219.59
Total Indirect Costs	1,011,304.61	3,681,590.79	3,077,371.20
Over/(Under) Recovery	-239,742.71	0.00	-202,510.28

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,081,658.64	3,681,590.79	3,681,590.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-239,742.71	0.00	-202,510.28
Total Projected Indirect 2014-2015 (Numerator)	1,321,401.35	3,681,590.79	3,884,101.07
Direct Costs	23,523,228.53	20,923,296.38	20,923,296.38
Rate for 2014-2015 **	5.62*	17.60*	18.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82405
Form R0418

*** Final ***

Southgate Community School District
14600 DIX TOLEDO RD
SOUTHGATE, MI 48195

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,405,249.00	5,541,322.79	5,541,322.79
2010-2011 Fixed Carry Forward	-85,145.66	1,323,514.61	1,318,863.48
Total Indirect Costs	1,490,394.66	4,217,808.18	4,222,459.31
2010-2011 Direct Costs	51,252,322.22	47,116,248.43	47,116,248.43
2012-2013 Rate	2.91*	8.95*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	47,711,959.15	44,515,083.27	44,515,083.27
Indirect costs based on rate ** multiplied by actual direct costs	1,388,418.01	3,984,099.95	3,988,551.46
2012-2013 Actual Indirect Costs	1,933,489.19	5,130,365.07	5,130,365.07
2010-2011 Fixed Carry Forward	-85,145.66	1,323,514.61	1,318,863.48
Total Indirect Costs	2,018,634.85	3,806,850.46	3,811,501.59
Over/(Under) Recovery	-630,216.84	177,249.49	177,049.87

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,933,489.19	5,130,365.07	5,130,365.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-630,216.84	177,249.49	177,049.87
Total Projected Indirect 2014-2015 (Numerator)	2,563,706.03	4,953,115.58	4,953,315.20
Direct Costs	47,711,959.15	44,515,083.27	44,515,083.27
Rate for 2014-2015 **	5.37*	11.13*	11.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82430
Form R0418

*** Final ***

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	783,651.34	6,178,536.03	6,178,536.03
2010-2011 Fixed Carry Forward	192,464.06	0.00	435,527.95
Total Indirect Costs	591,187.28	6,178,536.03	5,743,008.08
2010-2011 Direct Costs	50,279,947.00	44,885,062.31	44,885,062.31
2012-2013 Rate	1.18*	13.77*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	44,037,108.29	38,861,498.55	38,861,498.55
Indirect costs based on rate ** multiplied by actual direct costs	519,637.88	5,351,228.35	4,970,385.66
2012-2013 Actual Indirect Costs	748,299.19	5,923,908.93	5,923,908.93
2010-2011 Fixed Carry Forward	192,464.06	0.00	435,527.95
Total Indirect Costs	555,835.13	5,923,908.93	5,488,380.98
Over/(Under) Recovery	-36,197.25	-572,680.58	-517,995.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	748,299.19	5,923,908.93	5,923,908.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-36,197.25	-572,680.58	-517,995.32
Total Projected Indirect 2014-2015 (Numerator)	784,496.44	6,496,589.51	6,441,904.25
Direct Costs	44,037,108.29	38,861,498.55	38,861,498.55
Rate for 2014-2015 **	1.78*	16.72*	16.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82701
Form R0418

*** Final ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,033,025.96	1,548,844.34	1,548,844.34
2010-2011 Fixed Carry Forward	-559,176.69	0.00	0.00
Total Indirect Costs	1,592,202.65	1,548,844.34	1,548,844.34
2010-2011 Direct Costs	4,331,346.18	3,815,527.80	3,815,527.80
2012-2013 Rate	36.76*	40.59*	40.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,985,554.64	5,017,821.76	5,017,821.76
Indirect costs based on rate ** multiplied by actual direct costs	897,833.20	752,673.26	1,254,455.44
2012-2013 Actual Indirect Costs	808,861.87	1,776,594.75	1,776,594.75
2010-2011 Fixed Carry Forward	-559,176.69	0.00	0.00
Total Indirect Costs	1,368,038.56	1,776,594.75	1,776,594.75
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	808,861.87	1,776,594.75	1,776,594.75
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	808,861.87	1,776,594.75	1,776,594.75
Direct Costs	5,985,554.64	5,017,821.76	5,017,821.76
Rate for 2014-2015 **	13.51*	35.41*	35.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82702
Form R0418

*** Final ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,118,294.46	3,493,693.99	3,493,693.99
2010-2011 Fixed Carry Forward	-294,431.72	0.00	0.00
Total Indirect Costs	2,412,726.18	3,493,693.99	3,493,693.99
2010-2011 Direct Costs	14,116,584.71	12,741,185.18	12,741,185.18
2012-2013 Rate	17.09*	27.42*	27.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	14,253,808.19	13,064,696.24	13,064,696.24
Indirect costs based on rate ** multiplied by actual direct costs	2,138,071.23	1,959,704.44	3,266,174.06
2012-2013 Actual Indirect Costs	1,533,050.35	2,722,162.30	2,722,162.30
2010-2011 Fixed Carry Forward	-294,431.72	0.00	0.00
Total Indirect Costs	1,827,482.07	2,722,162.30	2,722,162.30
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,533,050.35	2,722,162.30	2,722,162.30
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	1,533,050.35	2,722,162.30	2,722,162.30
Direct Costs	14,253,808.19	13,064,696.24	13,064,696.24
Rate for 2014-2015 **	10.76*	20.84*	20.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82703
Form R0418

*** Final ***

Henry Ford Academy: School for Creative Studies
(PSAD)
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	614,050.99	1,520,081.47	1,520,081.47
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	614,050.99	1,520,081.47	1,520,081.47
2010-2011 Direct Costs	4,758,290.76	3,852,260.28	3,852,260.28
2012-2013 Rate	12.90*	39.46*	39.46**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,130,851.64	6,511,265.56	6,511,265.56
Indirect costs based on rate ** multiplied by actual direct costs	1,048,879.86	976,689.83	1,627,816.39
2012-2013 Actual Indirect Costs	1,057,205.81	2,676,791.89	2,676,791.89
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,057,205.81	2,676,791.89	2,676,791.89
Over/(Under) Recovery	-8,325.95	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,057,205.81	2,676,791.89	2,676,791.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-8,325.95	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	1,065,531.76	2,676,791.89	2,676,791.89
Direct Costs	8,130,851.64	6,511,265.56	6,511,265.56
Rate for 2014-2015 **	13.10*	41.11*	41.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82716
Form R0418

*** Final ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	24,059.00	131,773.00	131,773.00
2010-2011 Fixed Carry Forward	17,790.24	0.00	-39,674.78
Total Indirect Costs	6,268.76	131,773.00	171,447.78
2010-2011 Direct Costs	691,723.00	584,009.00	584,009.00
2012-2013 Rate	0.91*	22.56*	29.36**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,351,250.00	1,087,269.00	1,087,269.00
Indirect costs based on rate ** multiplied by actual direct costs	12,296.38	163,090.35	271,817.25
2012-2013 Actual Indirect Costs	71,589.00	335,570.00	335,570.00
2010-2011 Fixed Carry Forward	17,790.24	0.00	-39,674.78
Total Indirect Costs	53,798.76	335,570.00	375,244.78
Over/(Under) Recovery	-41,502.38	0.00	-103,427.53

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	71,589.00	335,570.00	335,570.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,502.38	0.00	-103,427.53
Total Projected Indirect 2014-2015 (Numerator)	113,091.38	335,570.00	438,997.53
Direct Costs	1,351,250.00	1,087,269.00	1,087,269.00
Rate for 2014-2015 **	8.37*	30.86*	40.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82717
Form R0418

*** Final ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	338,156.00	1,750,856.00	1,750,856.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	338,156.00	1,750,856.00	1,750,856.00
2010-2011 Direct Costs	5,171,654.00	3,758,954.00	3,758,954.00
2012-2013 Rate	6.54*	46.58*	46.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,248,775.00	3,824,402.00	3,824,402.00
Indirect costs based on rate ** multiplied by actual direct costs	343,269.89	573,660.30	956,100.50
2012-2013 Actual Indirect Costs	391,187.00	1,815,560.00	1,815,560.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	391,187.00	1,815,560.00	1,815,560.00
Over/(Under) Recovery	-47,917.11	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	391,187.00	1,815,560.00	1,815,560.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-47,917.11	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	439,104.11	1,815,560.00	1,815,560.00
Direct Costs	5,248,775.00	3,824,402.00	3,824,402.00
Rate for 2014-2015 **	8.37*	47.47*	47.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82718
Form R0418

*** Final ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	191,533.00	1,627,709.00	1,627,709.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	191,533.00	1,627,709.00	1,627,709.00
2010-2011 Direct Costs	5,387,200.00	3,951,024.00	3,951,024.00
2012-2013 Rate	3.56*	41.20*	41.20**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,025,294.00	4,672,030.00	4,672,030.00
Indirect costs based on rate ** multiplied by actual direct costs	214,500.47	700,804.50	1,168,007.50
2012-2013 Actual Indirect Costs	228,001.00	1,581,265.00	1,581,265.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	228,001.00	1,581,265.00	1,581,265.00
Over/(Under) Recovery	-13,500.53	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	228,001.00	1,581,265.00	1,581,265.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,500.53	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	241,501.53	1,581,265.00	1,581,265.00
Direct Costs	6,025,294.00	4,672,030.00	4,672,030.00
Rate for 2014-2015 **	4.01*	33.85*	33.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82719
Form R0418

*** Final ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	67,364.40	928,720.95	928,720.95
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	67,364.40	928,720.95	928,720.95
2010-2011 Direct Costs	3,595,337.95	2,733,981.40	2,733,981.40
2012-2013 Rate	1.87*	33.97*	33.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,600,225.40	6,771,006.37	6,771,006.37
Indirect costs based on rate ** multiplied by actual direct costs	160,824.21	1,015,650.96	1,692,751.59
2012-2013 Actual Indirect Costs	181,718.75	2,010,937.78	2,010,937.78
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	181,718.75	2,010,937.78	2,010,937.78
Over/(Under) Recovery	-20,894.54	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	181,718.75	2,010,937.78	2,010,937.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-20,894.54	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	202,613.29	2,010,937.78	2,010,937.78
Direct Costs	8,600,225.40	6,771,006.37	6,771,006.37
Rate for 2014-2015 **	2.36*	29.70*	29.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82722
Form R0418

*** Final ***

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	155,113.25	572,562.63	572,562.63
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	155,113.25	572,562.63	572,562.63
2010-2011 Direct Costs	2,094,330.04	1,676,880.66	1,676,880.66
2012-2013 Rate	7.41*	34.14*	34.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,830,576.16	3,103,361.92	3,103,361.92
Indirect costs based on rate ** multiplied by actual direct costs	283,845.69	465,504.29	775,840.48
2012-2013 Actual Indirect Costs	203,961.11	931,175.35	931,175.35
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	203,961.11	931,175.35	931,175.35
Over/(Under) Recovery	79,884.58	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	203,961.11	931,175.35	931,175.35
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	79,884.58	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	124,076.53	931,175.35	931,175.35
Direct Costs	3,830,576.16	3,103,361.92	3,103,361.92
Rate for 2014-2015 **	3.24*	30.01*	30.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82723
Form R0418

*** Final ***

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	241,343.00	1,654,178.00	1,654,178.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	241,343.00	1,654,178.00	1,654,178.00
2010-2011 Direct Costs	4,804,575.00	3,391,740.00	3,391,740.00
2012-2013 Rate	5.02*	48.77*	48.77**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,213,553.00	4,764,526.00	4,764,526.00
Indirect costs based on rate ** multiplied by actual direct costs	311,920.36	714,678.90	1,191,131.50
2012-2013 Actual Indirect Costs	209,265.00	1,658,292.00	1,658,292.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	209,265.00	1,658,292.00	1,658,292.00
Over/(Under) Recovery	102,655.36	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	209,265.00	1,658,292.00	1,658,292.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	102,655.36	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	106,609.64	1,658,292.00	1,658,292.00
Direct Costs	6,213,553.00	4,764,526.00	4,764,526.00
Rate for 2014-2015 **	1.72*	34.80*	34.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82724
Form R0418

*** Final ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	420,013.57	630,087.28	630,087.28
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	420,013.57	630,087.28	630,087.28
2010-2011 Direct Costs	1,148,277.38	938,203.67	938,203.67
2012-2013 Rate	36.58*	67.16*	67.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,966,844.00	2,609,272.00	2,609,272.00
Indirect costs based on rate ** multiplied by actual direct costs	445,026.60	391,390.80	652,318.00
2012-2013 Actual Indirect Costs	497,246.00	854,818.00	854,818.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	497,246.00	854,818.00	854,818.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	497,246.00	854,818.00	854,818.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	497,246.00	854,818.00	854,818.00
Direct Costs	2,966,844.00	2,609,272.00	2,609,272.00
Rate for 2014-2015 **	16.76*	32.76*	32.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82725
Form R0418

*** Final ***

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,639.17	239,045.80	239,045.80
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,639.17	239,045.80	239,045.80
2010-2011 Direct Costs	1,309,761.83	1,077,355.20	1,077,355.20
2012-2013 Rate	0.51*	22.19*	22.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,648,151.00	1,414,443.59	1,414,443.59
Indirect costs based on rate ** multiplied by actual direct costs	8,405.57	212,166.54	313,865.03
2012-2013 Actual Indirect Costs	155,115.38	388,822.79	388,822.79
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	155,115.38	388,822.79	388,822.79
Over/(Under) Recovery	-146,709.81	0.00	-74,957.76

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	155,115.38	388,822.79	388,822.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-146,709.81	0.00	-74,957.76
Total Projected Indirect 2014-2015 (Numerator)	301,825.19	388,822.79	463,780.55
Direct Costs	1,648,151.00	1,414,443.59	1,414,443.59
Rate for 2014-2015 **	18.31*	27.49*	32.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82726
Form R0418

*** Final ***

Hinoki International School
36611 CURTIS RD
LIVONIA, MI 48152

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	12,881.00	36,862.09	36,862.09
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,881.00	36,862.09	36,862.09
2010-2011 Direct Costs	229,751.10	205,770.01	205,770.01
2012-2013 Rate	5.61*	17.91*	17.91**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	462,690.90	381,258.10	381,258.10
Indirect costs based on rate ** multiplied by actual direct costs	25,956.96	57,188.72	68,283.33
2012-2013 Actual Indirect Costs	11,416.60	92,849.40	92,849.40
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,416.60	92,849.40	92,849.40
Over/(Under) Recovery	14,540.36	0.00	-24,566.07

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	11,416.60	92,849.40	92,849.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	14,540.36	0.00	-24,566.07
Total Projected Indirect 2014-2015 (Numerator)	-3,123.76	92,849.40	117,415.47
Direct Costs	462,690.90	381,258.10	381,258.10
Rate for 2014-2015 **	0.00*	24.35*	30.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82727
Form R0418

*** Final ***

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,233,237.00	4,691,637.00	4,691,637.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	213,328.00	1,754,928.00	1,754,928.00
Total Indirect Costs	213,328.00	1,754,928.00	1,754,928.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	213,328.00	1,754,928.00	1,754,928.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	213,328.00	1,754,928.00	1,754,928.00
Direct Costs	6,233,237.00	4,691,637.00	4,691,637.00
Rate for 2014-2015 **	3.42*	37.41*	37.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82728
Form R0418

*** Final ***

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,958,000.45	1,577,479.49	1,577,479.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	118,382.93	498,903.89	498,903.89
Total Indirect Costs	118,382.93	498,903.89	498,903.89
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	118,382.93	498,903.89	498,903.89
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	118,382.93	498,903.89	498,903.89
Direct Costs	1,958,000.45	1,577,479.49	1,577,479.49
Rate for 2014-2015 **	6.05*	31.63*	31.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82729
Form R0418

*** Final ***

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,021,504.00	4,185,024.00	4,185,024.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	223,318.00	2,059,798.00	2,059,798.00
Total Indirect Costs	223,318.00	2,059,798.00	2,059,798.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	223,318.00	2,059,798.00	2,059,798.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	223,318.00	2,059,798.00	2,059,798.00
Direct Costs	6,021,504.00	4,185,024.00	4,185,024.00
Rate for 2014-2015 **	3.71*	49.22*	49.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82730
Form R0418

*** Final ***

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,153,876.72	1,625,534.08	1,625,534.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	91,831.62	620,174.26	620,174.26
Total Indirect Costs	91,831.62	620,174.26	620,174.26
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	91,831.62	620,174.26	620,174.26
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	91,831.62	620,174.26	620,174.26
Direct Costs	2,153,876.72	1,625,534.08	1,625,534.08
Rate for 2014-2015 **	4.26*	38.15*	38.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82731
Form R0418

*** Final ***

GEE Edmonson Academy
1300 West Canfield
Detroit, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,699,889.47	2,191,891.71	2,191,891.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	278,178.64	786,176.40	786,176.40
Total Indirect Costs	278,178.64	786,176.40	786,176.40
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	278,178.64	786,176.40	786,176.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	278,178.64	786,176.40	786,176.40
Direct Costs	2,699,889.47	2,191,891.71	2,191,891.71
Rate for 2014-2015 **	10.30*	35.87*	35.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82732
Form R0418

*** Final ***

GEE White Academy
5161 Charles Street
Detroit, MI 48212

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,928,212.57	3,231,222.67	3,231,222.67
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	433,780.48	1,130,770.38	1,130,770.38
Total Indirect Costs	433,780.48	1,130,770.38	1,130,770.38
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	433,780.48	1,130,770.38	1,130,770.38
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	433,780.48	1,130,770.38	1,130,770.38
Direct Costs	3,928,212.57	3,231,222.67	3,231,222.67
Rate for 2014-2015 **	11.04*	35.00*	35.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82733
Form R0418

*** Final ***

Hamilton Academy
14223 Southampton
Detroit, MI 48213

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,134,139.04	2,570,834.04	2,570,834.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	526,744.57	1,090,049.57	1,090,049.57
Total Indirect Costs	526,744.57	1,090,049.57	1,090,049.57
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	526,744.57	1,090,049.57	1,090,049.57
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	526,744.57	1,090,049.57	1,090,049.57
Direct Costs	3,134,139.04	2,570,834.04	2,570,834.04
Rate for 2014-2015 **	16.81*	42.40*	42.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82734
Form R0418

*** Final ***

New Paradigm Glazer Academy
2001 LABELLE
DETROIT, MI 48238

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,534,997.00	1,197,660.00	1,197,660.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	93,858.00	431,195.00	431,195.00
Total Indirect Costs	93,858.00	431,195.00	431,195.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	93,858.00	431,195.00	431,195.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	93,858.00	431,195.00	431,195.00
Direct Costs	1,534,997.00	1,197,660.00	1,197,660.00
Rate for 2014-2015 **	6.11*	36.00*	36.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82735
Form R0418

*** Final ***

New Paradigm Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,905,610.00	1,607,920.00	1,607,920.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	88,423.00	386,113.00	386,113.00
Total Indirect Costs	88,423.00	386,113.00	386,113.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	88,423.00	386,113.00	386,113.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	88,423.00	386,113.00	386,113.00
Direct Costs	1,905,610.00	1,607,920.00	1,607,920.00
Rate for 2014-2015 **	4.64*	24.01*	24.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82736
Form R0418

*** Final ***

Starr Detroit Academy
19360 HARPER AVE
HARPER WOODS, MI 48225

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,753,146.40	3,995,830.37	3,995,830.37
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	239,818.78	997,134.81	997,134.81
Total Indirect Costs	239,818.78	997,134.81	997,134.81
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	239,818.78	997,134.81	997,134.81
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	239,818.78	997,134.81	997,134.81
Direct Costs	4,753,146.40	3,995,830.37	3,995,830.37
Rate for 2014-2015 **	5.05*	24.95*	24.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82738
Form R0418

*** Final ***

Academy of International Studies
3056 HANLEY ST
HAMTRAMCK, MI 48212

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	735,014.71	535,369.05	535,369.05
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	17,076.56	216,722.22	216,722.22
Total Indirect Costs	17,076.56	216,722.22	216,722.22
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	17,076.56	216,722.22	216,722.22
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	17,076.56	216,722.22	216,722.22
Direct Costs	735,014.71	535,369.05	535,369.05
Rate for 2014-2015 **	2.32*	40.48*	40.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82739
Form R0418

*** Final ***

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,451,161.05	1,168,599.94	1,168,599.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	49,455.06	332,016.17	332,016.17
Total Indirect Costs	49,455.06	332,016.17	332,016.17
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	49,455.06	332,016.17	332,016.17
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	49,455.06	332,016.17	332,016.17
Direct Costs	1,451,161.05	1,168,599.94	1,168,599.94
Rate for 2014-2015 **	3.41*	28.41*	28.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82741
Form R0418

*** Final ***

Cornerstone Health School
19900 MCINTYRE ST
DETROIT, MI 48219

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	877,673.51	722,831.80	722,831.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	60,303.78	215,145.49	215,145.49
Total Indirect Costs	60,303.78	215,145.49	215,145.49
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	60,303.78	215,145.49	215,145.49
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	60,303.78	215,145.49	215,145.49
Direct Costs	877,673.51	722,831.80	722,831.80
Rate for 2014-2015 **	6.87*	29.76*	29.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82742
Form R0418

*** Final ***

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,230,137.34	957,851.45	957,851.45
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	41,323.27	313,609.16	313,609.16
Total Indirect Costs	41,323.27	313,609.16	313,609.16
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	41,323.27	313,609.16	313,609.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	41,323.27	313,609.16	313,609.16
Direct Costs	1,230,137.34	957,851.45	957,851.45
Rate for 2014-2015 **	3.36*	32.74*	32.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82743
Form R0418

*** Final ***

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,337,137.00	3,854,237.00	3,854,237.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	274,279.00	1,757,179.00	1,757,179.00
Total Indirect Costs	274,279.00	1,757,179.00	1,757,179.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	274,279.00	1,757,179.00	1,757,179.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	274,279.00	1,757,179.00	1,757,179.00
Direct Costs	5,337,137.00	3,854,237.00	3,854,237.00
Rate for 2014-2015 **	5.14*	45.59*	45.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82744
Form R0418

*** Final ***

Escuela Avancemos
3811 Cicotte Street
Detroit, MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	586,440.13	482,213.84	482,213.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	43,668.05	147,894.34	147,894.34
Total Indirect Costs	43,668.05	147,894.34	147,894.34
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	43,668.05	147,894.34	147,894.34
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	43,668.05	147,894.34	147,894.34
Direct Costs	586,440.13	482,213.84	482,213.84
Rate for 2014-2015 **	7.45*	30.67*	30.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82745
Form R0418

*** Final ***

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,858,900.57	1,496,083.99	1,496,083.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	67,719.32	430,535.90	430,535.90
Total Indirect Costs	67,719.32	430,535.90	430,535.90
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	67,719.32	430,535.90	430,535.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	67,719.32	430,535.90	430,535.90
Direct Costs	1,858,900.57	1,496,083.99	1,496,083.99
Rate for 2014-2015 **	3.64*	28.78*	28.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82746
Form R0418

*** Final ***

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,026,286.00	1,890,173.00	1,890,173.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	124,467.00	260,580.00	260,580.00
Total Indirect Costs	124,467.00	260,580.00	260,580.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	124,467.00	260,580.00	260,580.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	124,467.00	260,580.00	260,580.00
Direct Costs	2,026,286.00	1,890,173.00	1,890,173.00
Rate for 2014-2015 **	6.14*	13.79*	13.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82747
Form R0418

*** Final ***

International Preparatory Academy - MacDowell Campus
4201 West Outer Drive
Detroit, MI 48226

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,414,060.62	3,022,269.61	3,022,269.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	164,742.19	556,533.20	556,533.20
Total Indirect Costs	164,742.19	556,533.20	556,533.20
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	164,742.19	556,533.20	556,533.20
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	164,742.19	556,533.20	556,533.20
Direct Costs	3,414,060.62	3,022,269.61	3,022,269.61
Rate for 2014-2015 **	4.83*	18.41*	18.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82748
Form R0418

*** Final ***

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,306,769.72	2,007,642.50	2,007,642.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	50,357.56	349,484.78	349,484.78
Total Indirect Costs	50,357.56	349,484.78	349,484.78
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	50,357.56	349,484.78	349,484.78
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	50,357.56	349,484.78	349,484.78
Direct Costs	2,306,769.72	2,007,642.50	2,007,642.50
Rate for 2014-2015 **	2.18*	17.41*	17.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82749
Form R0418

*** Final ***

Highland Park Public School Academy
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,263,912.50	6,037,583.95	6,037,583.95
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	394,832.24	1,621,160.79	1,621,160.79
Total Indirect Costs	394,832.24	1,621,160.79	1,621,160.79
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	394,832.24	1,621,160.79	1,621,160.79
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	394,832.24	1,621,160.79	1,621,160.79
Direct Costs	7,263,912.50	6,037,583.95	6,037,583.95
Rate for 2014-2015 **	5.44*	26.85*	26.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82750
Form R0418

*** Final ***

Wolverine Academy (SDA)
2629 Lenox
Detroit, MI 48215

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,759,676.30	1,726,283.23	1,726,283.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	148,544.46	181,937.53	181,937.53
Total Indirect Costs	148,544.46	181,937.53	181,937.53
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	148,544.46	181,937.53	181,937.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	148,544.46	181,937.53	181,937.53
Direct Costs	1,759,676.30	1,726,283.23	1,726,283.23
Rate for 2014-2015 **	8.44*	10.54*	10.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82751
Form R0418

*** Final ***

Michigan Educational Choice Center
23901 Fenkell Street
Detroit, MI 48223

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,057,762.00	9,020,436.00	9,020,436.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	377,093.00	1,414,419.00	1,414,419.00
Total Indirect Costs	377,093.00	1,414,419.00	1,414,419.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	377,093.00	1,414,419.00	1,414,419.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	377,093.00	1,414,419.00	1,414,419.00
Direct Costs	10,057,762.00	9,020,436.00	9,020,436.00
Rate for 2014-2015 **	3.75*	15.68*	15.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82752
Form R0418

*** Final ***

Capstone Academy Charter School (SDA)
3500 John R Street
Detroit, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	619,132.40	619,132.40	619,132.40
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	65,843.91	65,843.91	65,843.91
Total Indirect Costs	65,843.91	65,843.91	65,843.91
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	65,843.91	65,843.91	65,843.91
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	65,843.91	65,843.91	65,843.91
Direct Costs	619,132.40	619,132.40	619,132.40
Rate for 2014-2015 **	10.63*	10.63*	10.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82902
Form R0418

*** Final ***

Casa Richard Academy
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	11,288.75	200,394.23	200,394.23
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,288.75	200,394.23	200,394.23
2010-2011 Direct Costs	1,074,222.05	885,116.57	885,116.57
2012-2013 Rate	1.05*	22.64*	22.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	947,006.24	763,862.26	763,862.26
Indirect costs based on rate ** multiplied by actual direct costs	9,943.57	114,579.34	172,938.42
2012-2013 Actual Indirect Costs	15,674.01	198,817.99	198,817.99
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,674.01	198,817.99	198,817.99
Over/(Under) Recovery	-5,730.44	0.00	-25,879.57

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	15,674.01	198,817.99	198,817.99
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-5,730.44	0.00	-25,879.57
Total Projected Indirect 2014-2015 (Numerator)	21,404.45	198,817.99	224,697.56
Direct Costs	947,006.24	763,862.26	763,862.26
Rate for 2014-2015 **	2.26*	26.03*	29.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82903
Form R0418

*** Final ***

Aisha Shule/WEB Dubois Prep. Academy School
20119 WISCONSIN ST
DETROIT, MI 48221

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	111,262.00	441,717.00	441,717.00
2010-2011 Fixed Carry Forward	37,476.91	0.00	0.00
Total Indirect Costs	73,785.09	441,717.00	441,717.00
2010-2011 Direct Costs	1,991,897.00	1,661,442.00	1,661,442.00
2012-2013 Rate	3.70*	26.59*	26.59**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	37,476.91	0.00	0.00
Total Indirect Costs	-37,476.91	0.00	0.00
Over/(Under) Recovery	37,476.91	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	37,476.91	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	-37,476.91	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82904
Form R0418

*** Final ***

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	705,396.61	1,830,147.61	1,830,147.61
2010-2011 Fixed Carry Forward	-264,533.82	0.00	-252,165.61
Total Indirect Costs	969,930.43	1,830,147.61	2,082,313.22
2010-2011 Direct Costs	8,022,272.55	6,897,521.55	6,897,521.55
2012-2013 Rate	12.09*	26.53*	30.19**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,705,556.94	8,110,831.82	8,110,831.82
Indirect costs based on rate ** multiplied by actual direct costs	1,173,401.83	1,216,624.77	2,027,707.96
2012-2013 Actual Indirect Costs	685,471.28	2,280,196.40	2,280,196.40
2010-2011 Fixed Carry Forward	-264,533.82	0.00	-252,165.61
Total Indirect Costs	950,005.10	2,280,196.40	2,532,362.01
Over/(Under) Recovery	223,396.73	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	685,471.28	2,280,196.40	2,280,196.40
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	223,396.73	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	462,074.55	2,280,196.40	2,280,196.40
Direct Costs	9,705,556.94	8,110,831.82	8,110,831.82
Rate for 2014-2015 **	4.76*	28.11*	28.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82905
Form R0418

*** Final ***

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	56,377.22	267,035.01	267,035.01
2010-2011 Fixed Carry Forward	41,970.27	0.00	129,700.97
Total Indirect Costs	14,406.95	267,035.01	137,334.04
2010-2011 Direct Costs	2,921,901.39	2,711,243.60	2,711,243.60
2012-2013 Rate	0.49*	9.85*	5.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,217,592.03	2,033,092.07	2,033,092.07
Indirect costs based on rate ** multiplied by actual direct costs	10,866.20	200,259.57	103,077.77
2012-2013 Actual Indirect Costs	85,469.08	269,969.04	269,969.04
2010-2011 Fixed Carry Forward	41,970.27	0.00	129,700.97
Total Indirect Costs	43,498.81	269,969.04	140,268.07
Over/(Under) Recovery	-32,632.61	-69,709.47	-37,190.30

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	85,469.08	269,969.04	269,969.04
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-32,632.61	-69,709.47	-37,190.30
Total Projected Indirect 2014-2015 (Numerator)	118,101.69	339,678.51	307,159.34
Direct Costs	2,217,592.03	2,033,092.07	2,033,092.07
Rate for 2014-2015 **	5.33*	16.71*	15.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82907
Form R0418

*** Final ***

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	62,804.19	1,206,349.56	1,206,349.56
2010-2011 Fixed Carry Forward	0.00	0.00	316,442.91
Total Indirect Costs	62,804.19	1,206,349.56	889,906.65
2010-2011 Direct Costs	8,323,142.14	7,179,596.77	7,179,596.77
2012-2013 Rate	0.75*	16.80*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,897,409.28	8,156,033.94	8,156,033.94
Indirect costs based on rate ** multiplied by actual direct costs	66,730.57	1,223,405.09	1,010,532.61
2012-2013 Actual Indirect Costs	163,764.15	905,139.49	905,139.49
2010-2011 Fixed Carry Forward	0.00	0.00	316,442.91
Total Indirect Costs	163,764.15	905,139.49	588,696.58
Over/(Under) Recovery	-97,033.58	0.00	421,836.03

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	163,764.15	905,139.49	905,139.49
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-97,033.58	0.00	421,836.03
Total Projected Indirect 2014-2015 (Numerator)	260,797.73	905,139.49	483,303.46
Direct Costs	8,897,409.28	8,156,033.94	8,156,033.94
Rate for 2014-2015 **	2.93*	11.10*	5.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82909
Form R0418

*** Final ***

Detroit West Preparatory Academy
25940 GRAND RIVER AVE
REDFORD, MI 48240

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	8,214.00	508,093.00	508,093.00
2010-2011 Fixed Carry Forward	1,766.53	0.00	0.00
Total Indirect Costs	6,447.47	508,093.00	508,093.00
2010-2011 Direct Costs	2,652,079.00	2,152,200.00	2,152,200.00
2012-2013 Rate	0.24*	23.61*	23.61**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,582,814.00	2,014,244.00	2,014,244.00
Indirect costs based on rate ** multiplied by actual direct costs	6,198.75	302,136.60	475,563.01
2012-2013 Actual Indirect Costs	60,782.00	629,352.00	629,352.00
2010-2011 Fixed Carry Forward	1,766.53	0.00	0.00
Total Indirect Costs	59,015.47	629,352.00	629,352.00
Over/(Under) Recovery	-52,816.72	0.00	-153,788.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	60,782.00	629,352.00	629,352.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-52,816.72	0.00	-153,788.99
Total Projected Indirect 2014-2015 (Numerator)	113,598.72	629,352.00	783,140.99
Direct Costs	2,582,814.00	2,014,244.00	2,014,244.00
Rate for 2014-2015 **	4.40*	31.25*	38.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82910
Form R0418

*** Final ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,636.00	251,369.00	251,369.00
2010-2011 Fixed Carry Forward	27,159.78	55,898.82	55,898.82
Total Indirect Costs	-20,523.78	195,470.18	195,470.18
2010-2011 Direct Costs	2,413,984.00	2,169,251.00	2,169,251.00
2012-2013 Rate	0.00*	9.01*	9.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,426,177.04	2,190,231.44	2,190,231.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	197,339.85	197,339.85
2012-2013 Actual Indirect Costs	7,619.06	243,564.66	243,564.66
2010-2011 Fixed Carry Forward	27,159.78	55,898.82	55,898.82
Total Indirect Costs	-19,540.72	187,665.84	187,665.84
Over/(Under) Recovery	0.00	9,674.01	9,674.01

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	7,619.06	243,564.66	243,564.66
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,674.01	9,674.01
Total Projected Indirect 2014-2015 (Numerator)	7,619.06	233,890.65	233,890.65
Direct Costs	2,426,177.04	2,190,231.44	2,190,231.44
Rate for 2014-2015 **	0.31*	10.68*	10.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82911
Form R0418

*** Final ***

Gaudior Academy
27100 AVONDALE ST
INKSTER, MI 48141

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	107,282.00	289,534.00	289,534.00
2010-2011 Fixed Carry Forward	-294.25	0.00	80,561.13
Total Indirect Costs	107,576.25	289,534.00	208,972.87
2010-2011 Direct Costs	1,794,961.00	1,612,709.00	1,612,709.00
2012-2013 Rate	5.99*	17.95*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,923,039.35	1,739,083.03	1,739,083.03
Indirect costs based on rate ** multiplied by actual direct costs	115,190.06	260,862.45	225,385.16
2012-2013 Actual Indirect Costs	72,490.30	256,446.62	256,446.62
2010-2011 Fixed Carry Forward	-294.25	0.00	80,561.13
Total Indirect Costs	72,784.55	256,446.62	175,885.49
Over/(Under) Recovery	42,405.51	0.00	49,499.67

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	72,490.30	256,446.62	256,446.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	42,405.51	0.00	49,499.67
Total Projected Indirect 2014-2015 (Numerator)	30,084.79	256,446.62	206,946.95
Direct Costs	1,923,039.35	1,739,083.03	1,739,083.03
Rate for 2014-2015 **	1.56*	14.75*	11.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82913
Form R0418

*** Final ***

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	447,115.59	1,224,817.80	1,224,817.80
2010-2011 Fixed Carry Forward	-175,461.86	0.00	0.00
Total Indirect Costs	622,577.45	1,224,817.80	1,224,817.80
2010-2011 Direct Costs	4,775,159.67	3,997,457.46	3,997,457.46
2012-2013 Rate	13.04*	30.64*	30.64**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,088,997.00	5,230,616.00	5,230,616.00
Indirect costs based on rate ** multiplied by actual direct costs	794,005.21	784,592.40	1,307,654.00
2012-2013 Actual Indirect Costs	341,668.00	1,200,049.00	1,200,049.00
2010-2011 Fixed Carry Forward	-175,461.86	0.00	0.00
Total Indirect Costs	517,129.86	1,200,049.00	1,200,049.00
Over/(Under) Recovery	276,875.35	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	341,668.00	1,200,049.00	1,200,049.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	276,875.35	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	64,792.65	1,200,049.00	1,200,049.00
Direct Costs	6,088,997.00	5,230,616.00	5,230,616.00
Rate for 2014-2015 **	1.06*	22.94*	22.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82915
Form R0418

*** Final ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	49,867.00	703,303.00	703,303.00
2010-2011 Fixed Carry Forward	361.07	0.00	19,002.08
Total Indirect Costs	49,505.93	703,303.00	684,300.92
2010-2011 Direct Costs	3,831,197.00	3,177,761.00	3,177,761.00
2012-2013 Rate	1.29*	22.13*	21.53**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,215,973.00	3,588,922.00	3,588,922.00
Indirect costs based on rate ** multiplied by actual direct costs	54,386.05	538,338.30	772,694.91
2012-2013 Actual Indirect Costs	95,862.00	722,913.00	722,913.00
2010-2011 Fixed Carry Forward	361.07	0.00	19,002.08
Total Indirect Costs	95,500.93	722,913.00	703,910.92
Over/(Under) Recovery	-41,114.88	0.00	68,783.99

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	95,862.00	722,913.00	722,913.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-41,114.88	0.00	68,783.99
Total Projected Indirect 2014-2015 (Numerator)	136,976.88	722,913.00	654,129.01
Direct Costs	4,215,973.00	3,588,922.00	3,588,922.00
Rate for 2014-2015 **	3.25*	20.14*	18.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82916
Form R0418

*** Final ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	187,590.00	479,189.00	479,189.00
2010-2011 Fixed Carry Forward	-113,273.54	-191,567.55	-169,623.52
Total Indirect Costs	300,863.54	670,756.55	648,812.52
2010-2011 Direct Costs	2,559,907.00	2,268,308.00	2,268,308.00
2012-2013 Rate	11.75*	29.57*	28.60**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,179,843.00	2,852,271.00	2,852,271.00
Indirect costs based on rate ** multiplied by actual direct costs	373,631.55	427,840.65	713,067.75
2012-2013 Actual Indirect Costs	276,817.00	604,389.00	604,389.00
2010-2011 Fixed Carry Forward	-113,273.54	-191,567.55	-169,623.52
Total Indirect Costs	390,090.54	795,956.55	774,012.52
Over/(Under) Recovery	-16,458.99	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	276,817.00	604,389.00	604,389.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-16,458.99	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	293,275.99	604,389.00	604,389.00
Direct Costs	3,179,843.00	2,852,271.00	2,852,271.00
Rate for 2014-2015 **	9.22*	21.19*	21.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82918
Form R0418

*** Final ***

Cesar Chavez Academy
8126 WEST VERNOR HWY
DETROIT, MI 48209

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	715,198.37	2,444,786.03	2,444,786.03
2010-2011 Fixed Carry Forward	65,377.59	0.00	-116,912.05
Total Indirect Costs	649,820.78	2,444,786.03	2,561,698.08
2010-2011 Direct Costs	15,952,669.36	14,223,081.70	14,223,081.70
2012-2013 Rate	4.07*	17.19*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,304,557.19	15,354,711.57	15,354,711.57
Indirect costs based on rate ** multiplied by actual direct costs	704,295.48	2,303,206.74	2,765,383.55
2012-2013 Actual Indirect Costs	708,161.07	2,658,006.69	2,658,006.69
2010-2011 Fixed Carry Forward	65,377.59	0.00	-116,912.05
Total Indirect Costs	642,783.48	2,658,006.69	2,774,918.74
Over/(Under) Recovery	61,512.00	0.00	-9,535.19

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	708,161.07	2,658,006.69	2,658,006.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	61,512.00	0.00	-9,535.19
Total Projected Indirect 2014-2015 (Numerator)	646,649.07	2,658,006.69	2,667,541.88
Direct Costs	17,304,557.19	15,354,711.57	15,354,711.57
Rate for 2014-2015 **	3.74*	17.31*	17.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82919
Form R0418

*** Final ***

Commonwealth Community Development Academy
13477 EUREKA ST
HAMTRAMCK, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	96,249.88	651,586.78	651,586.78
2010-2011 Fixed Carry Forward	20,016.57	0.00	0.00
Total Indirect Costs	76,233.31	651,586.78	651,586.78
2010-2011 Direct Costs	2,735,028.26	2,179,691.36	2,179,691.36
2012-2013 Rate	2.79*	29.89*	29.89**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,230,681.51	1,675,226.47	1,675,226.47
Indirect costs based on rate ** multiplied by actual direct costs	62,236.01	251,283.97	418,806.62
2012-2013 Actual Indirect Costs	185,933.76	741,388.80	741,388.80
2010-2011 Fixed Carry Forward	20,016.57	0.00	0.00
Total Indirect Costs	165,917.19	741,388.80	741,388.80
Over/(Under) Recovery	-103,681.18	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	185,933.76	741,388.80	741,388.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-103,681.18	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	289,614.94	741,388.80	741,388.80
Direct Costs	2,230,681.51	1,675,226.47	1,675,226.47
Rate for 2014-2015 **	12.98*	44.26*	44.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82921
Form R0418

*** Final ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	370,626.31	1,342,112.56	1,342,112.56
2010-2011 Fixed Carry Forward	56,298.23	0.00	0.00
Total Indirect Costs	314,328.08	1,342,112.56	1,342,112.56
2010-2011 Direct Costs	6,309,262.76	5,337,776.51	5,337,776.51
2012-2013 Rate	4.98*	25.14*	25.14**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,424,807.90	5,383,362.76	5,383,362.76
Indirect costs based on rate ** multiplied by actual direct costs	319,955.43	807,504.41	1,345,840.69
2012-2013 Actual Indirect Costs	338,489.68	1,379,934.82	1,379,934.82
2010-2011 Fixed Carry Forward	56,298.23	0.00	0.00
Total Indirect Costs	282,191.45	1,379,934.82	1,379,934.82
Over/(Under) Recovery	37,763.98	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	338,489.68	1,379,934.82	1,379,934.82
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	37,763.98	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	300,725.70	1,379,934.82	1,379,934.82
Direct Costs	6,424,807.90	5,383,362.76	5,383,362.76
Rate for 2014-2015 **	4.68*	25.63*	25.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82923
Form R0418

*** Final ***

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	241,509.38	2,285,650.47	2,285,650.47
2010-2011 Fixed Carry Forward	-236,602.99	-386,648.67	-567,873.29
Total Indirect Costs	478,112.37	2,672,299.14	2,853,523.76
2010-2011 Direct Costs	16,354,629.41	14,310,488.32	14,310,488.32
2012-2013 Rate	2.92*	18.67*	19.94**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,643,294.34	15,448,250.53	15,448,250.53
Indirect costs based on rate ** multiplied by actual direct costs	515,184.19	2,317,237.58	3,080,381.16
2012-2013 Actual Indirect Costs	204,025.20	2,399,069.01	2,399,069.01
2010-2011 Fixed Carry Forward	-236,602.99	-386,648.67	-567,873.29
Total Indirect Costs	440,628.19	2,785,717.68	2,966,942.30
Over/(Under) Recovery	74,556.00	0.00	113,438.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	204,025.20	2,399,069.01	2,399,069.01
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	74,556.00	0.00	113,438.86
Total Projected Indirect 2014-2015 (Numerator)	129,469.20	2,399,069.01	2,285,630.15
Direct Costs	17,643,294.34	15,448,250.53	15,448,250.53
Rate for 2014-2015 **	0.73*	15.53*	14.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82924
Form R0418

*** Final ***

Marvin L. Winans Academy of Performing Arts
7616 EAST NEVADA ST
DETROIT, MI 48234

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	53,786.00	1,826,778.00	1,826,778.00
2010-2011 Fixed Carry Forward	0.00	0.00	-88,918.53
Total Indirect Costs	53,786.00	1,826,778.00	1,915,696.53
2010-2011 Direct Costs	10,419,059.00	8,646,067.00	8,646,067.00
2012-2013 Rate	0.52*	21.13*	22.16**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	10,870,131.00	9,100,877.00	9,100,877.00
Indirect costs based on rate ** multiplied by actual direct costs	56,524.68	1,365,131.55	2,016,754.34
2012-2013 Actual Indirect Costs	18,118.00	1,787,372.00	1,787,372.00
2010-2011 Fixed Carry Forward	0.00	0.00	-88,918.53
Total Indirect Costs	18,118.00	1,787,372.00	1,876,290.53
Over/(Under) Recovery	38,406.68	0.00	140,463.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	18,118.00	1,787,372.00	1,787,372.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	38,406.68	0.00	140,463.81
Total Projected Indirect 2014-2015 (Numerator)	-20,288.68	1,787,372.00	1,646,908.19
Direct Costs	10,870,131.00	9,100,877.00	9,100,877.00
Rate for 2014-2015 **	0.00*	19.64*	18.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82925
Form R0418

*** Final ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	428,370.26	1,161,520.63	1,161,520.63
2010-2011 Fixed Carry Forward	35,848.85	0.00	251,105.38
Total Indirect Costs	392,521.41	1,161,520.63	910,415.25
2010-2011 Direct Costs	7,749,901.68	7,016,751.31	7,016,751.31
2012-2013 Rate	5.06*	16.55*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,639,610.00	5,577,440.00	5,577,440.00
Indirect costs based on rate ** multiplied by actual direct costs	335,964.27	836,616.00	723,393.97
2012-2013 Actual Indirect Costs	713,405.00	1,775,575.00	1,775,575.00
2010-2011 Fixed Carry Forward	35,848.85	0.00	251,105.38
Total Indirect Costs	677,556.15	1,775,575.00	1,524,469.62
Over/(Under) Recovery	-341,591.88	0.00	-801,075.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	713,405.00	1,775,575.00	1,775,575.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-341,591.88	0.00	-801,075.65
Total Projected Indirect 2014-2015 (Numerator)	1,054,996.88	1,775,575.00	2,576,650.65
Direct Costs	6,639,610.00	5,577,440.00	5,577,440.00
Rate for 2014-2015 **	15.89*	31.83*	46.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82926
Form R0418

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	272,992.38	900,134.77	900,134.77
2010-2011 Fixed Carry Forward	81,104.75	0.00	0.00
Total Indirect Costs	191,887.63	900,134.77	900,134.77
2010-2011 Direct Costs	4,182,367.75	3,555,225.36	3,555,225.36
2012-2013 Rate	4.59*	25.32*	25.32**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,208,801.72	3,620,823.85	3,620,823.85
Indirect costs based on rate ** multiplied by actual direct costs	193,184.00	543,123.58	905,205.96
2012-2013 Actual Indirect Costs	278,132.20	866,110.07	866,110.07
2010-2011 Fixed Carry Forward	81,104.75	0.00	0.00
Total Indirect Costs	197,027.45	866,110.07	866,110.07
Over/(Under) Recovery	-3,843.45	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	278,132.20	866,110.07	866,110.07
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-3,843.45	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	281,975.65	866,110.07	866,110.07
Direct Costs	4,208,801.72	3,620,823.85	3,620,823.85
Rate for 2014-2015 **	6.70*	23.92*	23.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82927
Form R0418

*** Final ***

HEART Academy
19800 ANITA ST
HARPER WOODS, MI 48225

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	21,725.25	409,974.98	409,974.98
2010-2011 Fixed Carry Forward	-5,817.55	0.00	0.00
Total Indirect Costs	27,542.80	409,974.98	409,974.98
2010-2011 Direct Costs	1,899,765.87	1,511,516.14	1,511,516.14
2012-2013 Rate	1.45*	27.12*	27.12**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,739,849.66	1,339,061.12	1,339,061.12
Indirect costs based on rate ** multiplied by actual direct costs	25,227.82	200,859.17	334,765.28
2012-2013 Actual Indirect Costs	18,325.16	419,113.70	419,113.70
2010-2011 Fixed Carry Forward	-5,817.55	0.00	0.00
Total Indirect Costs	24,142.71	419,113.70	419,113.70
Over/(Under) Recovery	1,085.11	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	18,325.16	419,113.70	419,113.70
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	1,085.11	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	17,240.05	419,113.70	419,113.70
Direct Costs	1,739,849.66	1,339,061.12	1,339,061.12
Rate for 2014-2015 **	0.99*	31.30*	31.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82928
Form R0418

*** Final ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	311,668.54	1,005,587.48	1,005,587.48
2010-2011 Fixed Carry Forward	160,170.25	0.00	0.00
Total Indirect Costs	151,498.29	1,005,587.48	1,005,587.48
2010-2011 Direct Costs	4,510,887.12	3,816,968.18	3,816,968.18
2012-2013 Rate	3.36*	26.35*	26.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,183,738.60	3,343,681.74	3,343,681.74
Indirect costs based on rate ** multiplied by actual direct costs	140,573.62	501,552.26	835,920.44
2012-2013 Actual Indirect Costs	361,345.67	1,201,402.53	1,201,402.53
2010-2011 Fixed Carry Forward	160,170.25	0.00	0.00
Total Indirect Costs	201,175.42	1,201,402.53	1,201,402.53
Over/(Under) Recovery	-60,601.80	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	361,345.67	1,201,402.53	1,201,402.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-60,601.80	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	421,947.47	1,201,402.53	1,201,402.53
Direct Costs	4,183,738.60	3,343,681.74	3,343,681.74
Rate for 2014-2015 **	10.09*	35.93*	35.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82929
Form R0418

*** Final ***

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	843,003.00	3,059,364.17	3,059,364.17
2010-2011 Fixed Carry Forward	-20,014.09	0.00	-448,223.12
Total Indirect Costs	863,017.09	3,059,364.17	3,507,587.29
2010-2011 Direct Costs	13,586,355.42	11,369,994.25	11,369,994.25
2012-2013 Rate	6.35*	26.91*	30.85**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	8,872,526.54	7,449,258.25	7,449,258.25
Indirect costs based on rate ** multiplied by actual direct costs	563,405.44	1,117,388.74	1,862,314.56
2012-2013 Actual Indirect Costs	337,177.87	1,760,446.16	1,760,446.16
2010-2011 Fixed Carry Forward	-20,014.09	0.00	-448,223.12
Total Indirect Costs	357,191.96	1,760,446.16	2,208,669.28
Over/(Under) Recovery	206,213.48	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	337,177.87	1,760,446.16	1,760,446.16
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	206,213.48	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	130,964.39	1,760,446.16	1,760,446.16
Direct Costs	8,872,526.54	7,449,258.25	7,449,258.25
Rate for 2014-2015 **	1.48*	23.63*	23.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82930
Form R0418

*** Final ***

Dove Academy of Detroit
8210 ROLYAT ST
DETROIT, MI 48234

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	43,220.00	785,172.00	785,172.00
2010-2011 Fixed Carry Forward	7,465.90	0.00	0.00
Total Indirect Costs	35,754.10	785,172.00	785,172.00
2010-2011 Direct Costs	3,458,488.00	2,716,536.00	2,716,536.00
2012-2013 Rate	1.03*	28.90*	28.90**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,449,109.03	2,872,880.37	2,872,880.37
Indirect costs based on rate ** multiplied by actual direct costs	35,525.82	430,932.06	718,220.09
2012-2013 Actual Indirect Costs	118,420.28	694,648.94	694,648.94
2010-2011 Fixed Carry Forward	7,465.90	0.00	0.00
Total Indirect Costs	110,954.38	694,648.94	694,648.94
Over/(Under) Recovery	-75,428.56	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	118,420.28	694,648.94	694,648.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-75,428.56	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	193,848.84	694,648.94	694,648.94
Direct Costs	3,449,109.03	2,872,880.37	2,872,880.37
Rate for 2014-2015 **	5.62*	24.18*	24.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82933
Form R0418

*** Final ***

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	235,492.00	638,435.00	638,435.00
2010-2011 Fixed Carry Forward	58,478.12	0.00	0.00
Total Indirect Costs	177,013.88	638,435.00	638,435.00
2010-2011 Direct Costs	3,173,325.00	2,770,382.00	2,770,382.00
2012-2013 Rate	5.58*	23.05*	23.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,594,984.00	2,153,164.00	2,153,164.00
Indirect costs based on rate ** multiplied by actual direct costs	144,800.11	322,974.60	496,304.30
2012-2013 Actual Indirect Costs	203,178.00	644,998.00	644,998.00
2010-2011 Fixed Carry Forward	58,478.12	0.00	0.00
Total Indirect Costs	144,699.88	644,998.00	644,998.00
Over/(Under) Recovery	100.23	0.00	-148,693.70

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	203,178.00	644,998.00	644,998.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	100.23	0.00	-148,693.70
Total Projected Indirect 2014-2015 (Numerator)	203,077.77	644,998.00	793,691.70
Direct Costs	2,594,984.00	2,153,164.00	2,153,164.00
Rate for 2014-2015 **	7.83*	29.96*	36.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82937
Form R0418

*** Final ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	222,614.90	872,378.43	872,378.43
2010-2011 Fixed Carry Forward	-4,005.06	0.00	0.00
Total Indirect Costs	226,619.96	872,378.43	872,378.43
2010-2011 Direct Costs	3,855,894.27	3,206,130.74	3,206,130.74
2012-2013 Rate	5.88*	27.21*	27.21**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,029,384.20	3,386,358.10	3,386,358.10
Indirect costs based on rate ** multiplied by actual direct costs	236,927.79	507,953.72	846,589.53
2012-2013 Actual Indirect Costs	178,582.70	821,608.80	821,608.80
2010-2011 Fixed Carry Forward	-4,005.06	0.00	0.00
Total Indirect Costs	182,587.76	821,608.80	821,608.80
Over/(Under) Recovery	54,340.03	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	178,582.70	821,608.80	821,608.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	54,340.03	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	124,242.67	821,608.80	821,608.80
Direct Costs	4,029,384.20	3,386,358.10	3,386,358.10
Rate for 2014-2015 **	3.08*	24.26*	24.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82938
Form R0418

*** Final ***

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	940,130.00	1,791,913.00	1,791,913.00
2010-2011 Fixed Carry Forward	-386,849.69	0.00	103,224.27
Total Indirect Costs	1,326,979.69	1,791,913.00	1,688,688.73
2010-2011 Direct Costs	11,516,596.00	10,664,813.00	10,664,813.00
2012-2013 Rate	11.52*	16.80*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,300,641.00	10,111,335.00	10,111,335.00
Indirect costs based on rate ** multiplied by actual direct costs	1,301,833.84	1,516,700.25	1,600,624.33
2012-2013 Actual Indirect Costs	1,113,340.00	2,302,646.00	2,302,646.00
2010-2011 Fixed Carry Forward	-386,849.69	0.00	103,224.27
Total Indirect Costs	1,500,189.69	2,302,646.00	2,199,421.73
Over/(Under) Recovery	-198,355.85	0.00	-598,797.40

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,113,340.00	2,302,646.00	2,302,646.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-198,355.85	0.00	-598,797.40
Total Projected Indirect 2014-2015 (Numerator)	1,311,695.85	2,302,646.00	2,901,443.40
Direct Costs	11,300,641.00	10,111,335.00	10,111,335.00
Rate for 2014-2015 **	11.61*	22.77*	28.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82940
Form R0418

*** Final ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	390,367.46	1,688,208.47	1,688,208.47
2010-2011 Fixed Carry Forward	-21,720.07	0.00	0.00
Total Indirect Costs	412,087.53	1,688,208.47	1,688,208.47
2010-2011 Direct Costs	6,835,617.45	5,537,776.44	5,537,776.44
2012-2013 Rate	6.03*	30.49*	30.49**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,759,334.85	6,450,433.73	6,450,433.73
Indirect costs based on rate ** multiplied by actual direct costs	467,887.89	967,565.06	1,612,608.43
2012-2013 Actual Indirect Costs	403,397.58	1,712,298.70	1,712,298.70
2010-2011 Fixed Carry Forward	-21,720.07	0.00	0.00
Total Indirect Costs	425,117.65	1,712,298.70	1,712,298.70
Over/(Under) Recovery	42,770.24	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	403,397.58	1,712,298.70	1,712,298.70
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	42,770.24	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	360,627.34	1,712,298.70	1,712,298.70
Direct Costs	7,759,334.85	6,450,433.73	6,450,433.73
Rate for 2014-2015 **	4.65*	26.55*	26.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82941
Form R0418

*** Final ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	214,586.52	1,154,610.76	1,154,610.76
2010-2011 Fixed Carry Forward	138,763.49	0.00	213,284.77
Total Indirect Costs	75,823.03	1,154,610.76	941,325.99
2010-2011 Direct Costs	9,395,497.33	8,455,473.09	8,455,473.09
2012-2013 Rate	0.81*	13.66*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,452,118.51	10,502,752.79	10,502,752.79
Indirect costs based on rate ** multiplied by actual direct costs	92,762.16	1,434,676.03	1,168,956.39
2012-2013 Actual Indirect Costs	595,248.32	1,544,614.04	1,544,614.04
2010-2011 Fixed Carry Forward	138,763.49	0.00	213,284.77
Total Indirect Costs	456,484.83	1,544,614.04	1,331,329.27
Over/(Under) Recovery	-363,722.67	-109,938.01	-162,372.88

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	595,248.32	1,544,614.04	1,544,614.04
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-363,722.67	-109,938.01	-162,372.88
Total Projected Indirect 2014-2015 (Numerator)	958,970.99	1,654,552.05	1,706,986.92
Direct Costs	11,452,118.51	10,502,752.79	10,502,752.79
Rate for 2014-2015 **	8.37*	15.75*	16.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82942
Form R0418

*** Final ***

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	101,449.71	1,123,747.80	1,123,747.80
2010-2011 Fixed Carry Forward	-18,755.95	0.00	0.00
Total Indirect Costs	120,205.66	1,123,747.80	1,123,747.80
2010-2011 Direct Costs	4,688,657.60	3,666,359.51	3,666,359.51
2012-2013 Rate	2.56*	30.65*	30.65**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,177,880.21	5,584,277.38	5,584,277.38
Indirect costs based on rate ** multiplied by actual direct costs	158,153.73	837,641.61	1,396,069.35
2012-2013 Actual Indirect Costs	394,920.32	988,523.15	988,523.15
2010-2011 Fixed Carry Forward	-18,755.95	0.00	0.00
Total Indirect Costs	413,676.27	988,523.15	988,523.15
Over/(Under) Recovery	-255,522.54	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	394,920.32	988,523.15	988,523.15
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-255,522.54	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	650,442.86	988,523.15	988,523.15
Direct Costs	6,177,880.21	5,584,277.38	5,584,277.38
Rate for 2014-2015 **	10.53*	17.70*	17.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82943
Form R0418

*** Final ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	52,716.00	567,533.00	567,533.00
2010-2011 Fixed Carry Forward	1,502.10	0.00	0.00
Total Indirect Costs	51,213.90	567,533.00	567,533.00
2010-2011 Direct Costs	2,874,802.00	2,359,985.00	2,359,985.00
2012-2013 Rate	1.78*	24.05*	24.05**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,994,158.00	2,456,320.00	2,456,320.00
Indirect costs based on rate ** multiplied by actual direct costs	53,296.01	368,448.00	590,744.96
2012-2013 Actual Indirect Costs	125,492.00	663,330.00	663,330.00
2010-2011 Fixed Carry Forward	1,502.10	0.00	0.00
Total Indirect Costs	123,989.90	663,330.00	663,330.00
Over/(Under) Recovery	-70,693.89	0.00	-72,585.04

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	125,492.00	663,330.00	663,330.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-70,693.89	0.00	-72,585.04
Total Projected Indirect 2014-2015 (Numerator)	196,185.89	663,330.00	735,915.04
Direct Costs	2,994,158.00	2,456,320.00	2,456,320.00
Rate for 2014-2015 **	6.55*	27.01*	29.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82945
Form R0418

*** Final ***

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	139,117.01	2,470,182.41	2,470,182.41
2010-2011 Fixed Carry Forward	34,619.95	0.00	0.00
Total Indirect Costs	104,497.06	2,470,182.41	2,470,182.41
2010-2011 Direct Costs	9,515,387.68	7,184,322.28	7,184,322.28
2012-2013 Rate	1.10*	34.38*	34.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	11,060,939.96	8,620,092.32	8,620,092.32
Indirect costs based on rate ** multiplied by actual direct costs	121,670.34	1,293,013.85	2,155,023.08
2012-2013 Actual Indirect Costs	276,652.22	2,717,499.86	2,717,499.86
2010-2011 Fixed Carry Forward	34,619.95	0.00	0.00
Total Indirect Costs	242,032.27	2,717,499.86	2,717,499.86
Over/(Under) Recovery	-120,361.93	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	276,652.22	2,717,499.86	2,717,499.86
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-120,361.93	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	397,014.15	2,717,499.86	2,717,499.86
Direct Costs	11,060,939.96	8,620,092.32	8,620,092.32
Rate for 2014-2015 **	3.59*	31.53*	31.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82947
Form R0418

*** Final ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	41,979.70	398,143.93	398,143.93
2010-2011 Fixed Carry Forward	83,767.68	0.00	0.00
Total Indirect Costs	-41,787.98	398,143.93	398,143.93
2010-2011 Direct Costs	2,537,613.59	2,181,449.36	2,181,449.36
2012-2013 Rate	0.00*	18.25*	18.25**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,099,023.53	2,163,650.41	2,163,650.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	324,547.56	394,866.20
2012-2013 Actual Indirect Costs	114,876.80	1,050,249.92	1,050,249.92
2010-2011 Fixed Carry Forward	83,767.68	0.00	0.00
Total Indirect Costs	31,109.12	1,050,249.92	1,050,249.92
Over/(Under) Recovery	0.00	0.00	-655,383.72

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	114,876.80	1,050,249.92	1,050,249.92
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-655,383.72
Total Projected Indirect 2014-2015 (Numerator)	114,876.80	1,050,249.92	1,705,633.64
Direct Costs	3,099,023.53	2,163,650.41	2,163,650.41
Rate for 2014-2015 **	3.71*	48.54*	78.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82948
Form R0418

*** Final ***

Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	54,788.87	335,087.95	335,087.95
2010-2011 Fixed Carry Forward	93,583.91	0.00	0.00
Total Indirect Costs	-38,795.04	335,087.95	335,087.95
2010-2011 Direct Costs	1,725,723.13	1,445,424.05	1,445,424.05
2012-2013 Rate	0.00*	23.18*	23.18**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,333,075.25	1,096,770.50	1,096,770.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	164,515.58	254,231.40
2012-2013 Actual Indirect Costs	116,733.86	353,038.61	353,038.61
2010-2011 Fixed Carry Forward	93,583.91	0.00	0.00
Total Indirect Costs	23,149.95	353,038.61	353,038.61
Over/(Under) Recovery	0.00	0.00	-98,807.21

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	116,733.86	353,038.61	353,038.61
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-98,807.21
Total Projected Indirect 2014-2015 (Numerator)	116,733.86	353,038.61	451,845.82
Direct Costs	1,333,075.25	1,096,770.50	1,096,770.50
Rate for 2014-2015 **	8.76*	32.19*	41.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82950
Form R0418

*** Final ***

Universal Academy
4612 LONYO ST
DETROIT, MI 48210

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	111,340.10	760,495.91	760,495.91
2010-2011 Fixed Carry Forward	21,708.36	0.00	-25,475.25
Total Indirect Costs	89,631.74	760,495.91	785,971.16
2010-2011 Direct Costs	4,429,075.68	3,779,919.87	3,779,919.87
2012-2013 Rate	2.02*	20.12*	20.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,906,374.80	4,221,710.57	4,221,710.57
Indirect costs based on rate ** multiplied by actual direct costs	99,108.77	633,256.59	877,693.63
2012-2013 Actual Indirect Costs	201,767.23	886,431.46	886,431.46
2010-2011 Fixed Carry Forward	21,708.36	0.00	-25,475.25
Total Indirect Costs	180,058.87	886,431.46	911,906.71
Over/(Under) Recovery	-80,950.10	0.00	-34,213.08

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	201,767.23	886,431.46	886,431.46
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-80,950.10	0.00	-34,213.08
Total Projected Indirect 2014-2015 (Numerator)	282,717.33	886,431.46	920,644.54
Direct Costs	4,906,374.80	4,221,710.57	4,221,710.57
Rate for 2014-2015 **	5.76*	21.00*	21.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82953
Form R0418

*** Final ***

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	333,809.64	1,009,399.22	1,009,399.22
2010-2011 Fixed Carry Forward	291,126.15	0.00	551,177.13
Total Indirect Costs	42,683.49	1,009,399.22	458,222.09
2010-2011 Direct Costs	8,884,604.81	8,209,015.23	8,209,015.23
2012-2013 Rate	0.48*	12.30*	5.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,881,540.55	7,096,653.62	7,096,653.62
Indirect costs based on rate ** multiplied by actual direct costs	37,831.39	872,888.40	395,993.27
2012-2013 Actual Indirect Costs	549,565.76	1,334,452.69	1,334,452.69
2010-2011 Fixed Carry Forward	291,126.15	0.00	551,177.13
Total Indirect Costs	258,439.61	1,334,452.69	783,275.56
Over/(Under) Recovery	-220,608.22	-461,564.29	-387,282.29

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	549,565.76	1,334,452.69	1,334,452.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-220,608.22	-461,564.29	-387,282.29
Total Projected Indirect 2014-2015 (Numerator)	770,173.98	1,796,016.98	1,721,734.98
Direct Costs	7,881,540.55	7,096,653.62	7,096,653.62
Rate for 2014-2015 **	9.77*	25.31*	24.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82955
Form R0418

*** Final ***

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	398,662.30	1,369,886.42	1,369,886.42
2010-2011 Fixed Carry Forward	113,454.00	0.00	247,514.90
Total Indirect Costs	285,208.30	1,369,886.42	1,122,371.52
2010-2011 Direct Costs	8,022,613.00	7,051,388.88	7,051,388.88
2012-2013 Rate	3.56*	19.43*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,354,098.50	6,401,232.05	6,401,232.05
Indirect costs based on rate ** multiplied by actual direct costs	261,805.91	960,184.81	1,019,076.14
2012-2013 Actual Indirect Costs	442,942.24	1,395,808.69	1,395,808.69
2010-2011 Fixed Carry Forward	113,454.00	0.00	247,514.90
Total Indirect Costs	329,488.24	1,395,808.69	1,148,293.79
Over/(Under) Recovery	-67,682.33	0.00	-129,217.65

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	442,942.24	1,395,808.69	1,395,808.69
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-67,682.33	0.00	-129,217.65
Total Projected Indirect 2014-2015 (Numerator)	510,624.57	1,395,808.69	1,525,026.34
Direct Costs	7,354,098.50	6,401,232.05	6,401,232.05
Rate for 2014-2015 **	6.94*	21.81*	23.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82956
Form R0418

*** Final ***

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	551,845.70	4,611,335.75	4,611,335.75
2010-2011 Fixed Carry Forward	120,931.02	0.00	0.00
Total Indirect Costs	430,914.68	4,611,335.75	4,611,335.75
2010-2011 Direct Costs	16,404,600.67	12,345,110.62	12,345,110.62
2012-2013 Rate	2.63*	37.35*	37.35**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	17,340,403.05	12,306,783.07	12,306,783.07
Indirect costs based on rate ** multiplied by actual direct costs	456,052.60	1,846,017.46	3,076,695.77
2012-2013 Actual Indirect Costs	638,381.79	5,672,001.77	5,672,001.77
2010-2011 Fixed Carry Forward	120,931.02	0.00	0.00
Total Indirect Costs	517,450.77	5,672,001.77	5,672,001.77
Over/(Under) Recovery	-61,398.17	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	638,381.79	5,672,001.77	5,672,001.77
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-61,398.17	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	699,779.96	5,672,001.77	5,672,001.77
Direct Costs	17,340,403.05	12,306,783.07	12,306,783.07
Rate for 2014-2015 **	4.04*	46.09*	46.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82957
Form R0418

*** Final ***

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	217,249.05	894,988.70	894,988.70
2010-2011 Fixed Carry Forward	80,938.27	0.00	0.00
Total Indirect Costs	136,310.78	894,988.70	894,988.70
2010-2011 Direct Costs	4,397,170.42	3,719,430.77	3,719,430.77
2012-2013 Rate	3.10*	24.06*	24.06**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,747,108.28	3,973,905.96	3,973,905.96
Indirect costs based on rate ** multiplied by actual direct costs	147,160.36	596,085.89	956,121.77
2012-2013 Actual Indirect Costs	241,038.77	1,014,241.09	1,014,241.09
2010-2011 Fixed Carry Forward	80,938.27	0.00	0.00
Total Indirect Costs	160,100.50	1,014,241.09	1,014,241.09
Over/(Under) Recovery	-12,940.14	0.00	-58,119.32

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	241,038.77	1,014,241.09	1,014,241.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-12,940.14	0.00	-58,119.32
Total Projected Indirect 2014-2015 (Numerator)	253,978.91	1,014,241.09	1,072,360.41
Direct Costs	4,747,108.28	3,973,905.96	3,973,905.96
Rate for 2014-2015 **	5.35*	25.52*	26.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82958
Form R0418

*** Final ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	221,301.79	764,654.51	764,654.51
2010-2011 Fixed Carry Forward	46,506.19	0.00	0.00
Total Indirect Costs	174,795.60	764,654.51	764,654.51
2010-2011 Direct Costs	3,527,286.64	2,983,933.92	2,983,933.92
2012-2013 Rate	4.96*	25.63*	25.63**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,422,842.39	2,806,132.30	2,806,132.30
Indirect costs based on rate ** multiplied by actual direct costs	169,772.98	420,919.85	701,533.08
2012-2013 Actual Indirect Costs	166,506.47	783,216.56	783,216.56
2010-2011 Fixed Carry Forward	46,506.19	0.00	0.00
Total Indirect Costs	120,000.28	783,216.56	783,216.56
Over/(Under) Recovery	49,772.70	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	166,506.47	783,216.56	783,216.56
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	49,772.70	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	116,733.77	783,216.56	783,216.56
Direct Costs	3,422,842.39	2,806,132.30	2,806,132.30
Rate for 2014-2015 **	3.41*	27.91*	27.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82959
Form R0418

*** Final ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	52,267.12	879,175.11	879,175.11
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	52,267.12	879,175.11	879,175.11
2010-2011 Direct Costs	3,725,463.51	2,898,555.52	2,898,555.52
2012-2013 Rate	1.40*	30.33*	30.33**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,951,728.10	2,986,390.62	2,986,390.62
Indirect costs based on rate ** multiplied by actual direct costs	55,324.19	447,958.59	746,597.66
2012-2013 Actual Indirect Costs	2,827.91	968,165.39	968,165.39
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,827.91	968,165.39	968,165.39
Over/(Under) Recovery	52,496.28	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	2,827.91	968,165.39	968,165.39
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	52,496.28	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	-49,668.37	968,165.39	968,165.39
Direct Costs	3,951,728.10	2,986,390.62	2,986,390.62
Rate for 2014-2015 **	0.00*	32.42*	32.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82962
Form R0418

*** Final ***

New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	22,425.03	160,667.31	160,667.31
2010-2011 Fixed Carry Forward	-6,477.73	-2,289.91	-2,547.72
Total Indirect Costs	28,902.76	162,957.22	163,215.03
2010-2011 Direct Costs	1,259,336.91	1,121,094.63	1,121,094.63
2012-2013 Rate	2.30*	14.54*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,208,059.00	1,079,168.00	1,079,168.00
Indirect costs based on rate ** multiplied by actual direct costs	27,785.36	156,911.03	157,126.86
2012-2013 Actual Indirect Costs	27,630.00	156,521.00	156,521.00
2010-2011 Fixed Carry Forward	-6,477.73	-2,289.91	-2,547.72
Total Indirect Costs	34,107.73	158,810.91	159,068.72
Over/(Under) Recovery	-6,322.37	-1,899.88	-1,941.86

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	27,630.00	156,521.00	156,521.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,322.37	-1,899.88	-1,941.86
Total Projected Indirect 2014-2015 (Numerator)	33,952.37	158,420.88	158,462.86
Direct Costs	1,208,059.00	1,079,168.00	1,079,168.00
Rate for 2014-2015 **	2.81*	14.68*	14.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82963
Form R0418

*** Final ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	304,874.68	723,790.97	723,790.97
2010-2011 Fixed Carry Forward	-266,074.65	-303,607.37	-303,607.37
Total Indirect Costs	570,949.33	1,027,398.34	1,027,398.34
2010-2011 Direct Costs	3,766,992.79	3,348,076.50	3,348,076.50
2012-2013 Rate	15.16*	30.69*	30.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,255,138.19	2,851,497.53	2,851,497.53
Indirect costs based on rate ** multiplied by actual direct costs	488,270.73	427,724.63	712,874.38
2012-2013 Actual Indirect Costs	208,862.75	612,503.41	612,503.41
2010-2011 Fixed Carry Forward	-266,074.65	-303,607.37	-303,607.37
Total Indirect Costs	474,937.40	916,110.78	916,110.78
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	208,862.75	612,503.41	612,503.41
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	208,862.75	612,503.41	612,503.41
Direct Costs	3,255,138.19	2,851,497.53	2,851,497.53
Rate for 2014-2015 **	6.42*	21.48*	21.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82967
Form R0418

*** Final ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	367,905.00	1,699,162.00	1,699,162.00
2010-2011 Fixed Carry Forward	-71,739.98	0.00	0.00
Total Indirect Costs	439,644.98	1,699,162.00	1,699,162.00
2010-2011 Direct Costs	5,923,708.00	4,592,451.00	4,592,451.00
2012-2013 Rate	7.42*	37.00*	37.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,813,258.00	4,516,295.00	4,516,295.00
Indirect costs based on rate ** multiplied by actual direct costs	431,343.74	677,444.25	1,129,073.75
2012-2013 Actual Indirect Costs	350,078.00	1,647,041.00	1,647,041.00
2010-2011 Fixed Carry Forward	-71,739.98	0.00	0.00
Total Indirect Costs	421,817.98	1,647,041.00	1,647,041.00
Over/(Under) Recovery	9,525.76	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	350,078.00	1,647,041.00	1,647,041.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	9,525.76	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	340,552.24	1,647,041.00	1,647,041.00
Direct Costs	5,813,258.00	4,516,295.00	4,516,295.00
Rate for 2014-2015 **	5.86*	36.47*	36.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82968
Form R0418

*** Final ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	441,616.00	1,607,625.00	1,607,625.00
2010-2011 Fixed Carry Forward	-58,562.51	0.00	0.00
Total Indirect Costs	500,178.51	1,607,625.00	1,607,625.00
2010-2011 Direct Costs	5,216,527.00	4,050,518.00	4,050,518.00
2012-2013 Rate	9.59*	39.69*	39.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,353,561.00	4,114,802.00	4,114,802.00
Indirect costs based on rate ** multiplied by actual direct costs	513,406.50	617,220.30	1,028,700.50
2012-2013 Actual Indirect Costs	322,361.00	1,561,120.00	1,561,120.00
2010-2011 Fixed Carry Forward	-58,562.51	0.00	0.00
Total Indirect Costs	380,923.51	1,561,120.00	1,561,120.00
Over/(Under) Recovery	132,482.99	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	322,361.00	1,561,120.00	1,561,120.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	132,482.99	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	189,878.01	1,561,120.00	1,561,120.00
Direct Costs	5,353,561.00	4,114,802.00	4,114,802.00
Rate for 2014-2015 **	3.55*	37.94*	37.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82969
Form R0418

*** Final ***

Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	6,603.34	659,973.81	659,973.81
2010-2011 Fixed Carry Forward	4,388.71	0.00	170,733.82
Total Indirect Costs	2,214.63	659,973.81	489,239.99
2010-2011 Direct Costs	4,803,286.74	4,149,916.27	4,149,916.27
2012-2013 Rate	0.05*	15.90*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,571,053.40	4,225,758.41	4,225,758.41
Indirect costs based on rate ** multiplied by actual direct costs	2,285.53	633,863.76	498,216.92
2012-2013 Actual Indirect Costs	13,268.94	358,563.93	358,563.93
2010-2011 Fixed Carry Forward	4,388.71	0.00	170,733.82
Total Indirect Costs	8,880.23	358,563.93	187,830.11
Over/(Under) Recovery	-6,594.70	0.00	310,386.81

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	13,268.94	358,563.93	358,563.93
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,594.70	0.00	310,386.81
Total Projected Indirect 2014-2015 (Numerator)	19,863.64	358,563.93	48,177.12
Direct Costs	4,571,053.40	4,225,758.41	4,225,758.41
Rate for 2014-2015 **	0.43*	8.49*	1.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82970
Form R0418

*** Final ***

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	401,795.00	1,746,979.00	1,746,979.00
2010-2011 Fixed Carry Forward	45,317.66	0.00	0.00
Total Indirect Costs	356,477.34	1,746,979.00	1,746,979.00
2010-2011 Direct Costs	6,320,523.00	4,975,339.00	4,975,339.00
2012-2013 Rate	5.64*	35.11*	35.11**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,343,156.00	5,055,542.00	5,055,542.00
Indirect costs based on rate ** multiplied by actual direct costs	357,754.00	758,331.30	1,263,885.50
2012-2013 Actual Indirect Costs	241,954.00	1,529,568.00	1,529,568.00
2010-2011 Fixed Carry Forward	45,317.66	0.00	0.00
Total Indirect Costs	196,636.34	1,529,568.00	1,529,568.00
Over/(Under) Recovery	161,117.66	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	241,954.00	1,529,568.00	1,529,568.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	161,117.66	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	80,836.34	1,529,568.00	1,529,568.00
Direct Costs	6,343,156.00	5,055,542.00	5,055,542.00
Rate for 2014-2015 **	1.27*	30.26*	30.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82971
Form R0418

*** Final ***

Blanche Kelso Bruce Academy
8045 2ND AVE
DETROIT, MI 48202

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	332,386.26	1,069,311.74	1,069,311.74
2010-2011 Fixed Carry Forward	-294,082.36	-412,367.15	-412,367.15
Total Indirect Costs	626,468.62	1,481,678.89	1,481,678.89
2010-2011 Direct Costs	8,639,827.89	7,902,902.41	7,902,902.41
2012-2013 Rate	7.25*	18.75*	18.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	13,204,889.00	11,316,799.00	11,316,799.00
Indirect costs based on rate ** multiplied by actual direct costs	957,354.45	1,697,519.85	2,121,899.81
2012-2013 Actual Indirect Costs	473,290.00	2,361,380.00	2,361,380.00
2010-2011 Fixed Carry Forward	-294,082.36	-412,367.15	-412,367.15
Total Indirect Costs	767,372.36	2,773,747.15	2,773,747.15
Over/(Under) Recovery	189,982.09	0.00	-651,847.34

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	473,290.00	2,361,380.00	2,361,380.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	189,982.09	0.00	-651,847.34
Total Projected Indirect 2014-2015 (Numerator)	283,307.91	2,361,380.00	3,013,227.34
Direct Costs	13,204,889.00	11,316,799.00	11,316,799.00
Rate for 2014-2015 **	2.15*	20.87*	26.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82973
Form R0418

*** Final ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	93,255.91	495,285.40	495,285.40
2010-2011 Fixed Carry Forward	-21,541.34	13,305.64	13,305.64
Total Indirect Costs	114,797.25	481,979.76	481,979.76
2010-2011 Direct Costs	4,884,773.10	4,482,743.61	4,482,743.61
2012-2013 Rate	2.35*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,078,466.00	4,629,263.00	4,629,263.00
Indirect costs based on rate ** multiplied by actual direct costs	119,343.95	497,645.77	497,645.77
2012-2013 Actual Indirect Costs	95,205.00	544,408.00	544,408.00
2010-2011 Fixed Carry Forward	-21,541.34	13,305.64	13,305.64
Total Indirect Costs	116,746.34	531,102.36	531,102.36
Over/(Under) Recovery	2,597.61	-33,456.59	-33,456.59

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	95,205.00	544,408.00	544,408.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	2,597.61	-33,456.59	-33,456.59
Total Projected Indirect 2014-2015 (Numerator)	92,607.39	577,864.59	577,864.59
Direct Costs	5,078,466.00	4,629,263.00	4,629,263.00
Rate for 2014-2015 **	1.82*	12.48*	12.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82974
Form R0418

*** Final ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	402,617.00	1,728,702.00	1,728,702.00
2010-2011 Fixed Carry Forward	-93,923.60	0.00	0.00
Total Indirect Costs	496,540.60	1,728,702.00	1,728,702.00
2010-2011 Direct Costs	6,270,169.00	4,944,084.00	4,944,084.00
2012-2013 Rate	7.92*	34.97*	34.97**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,244,765.00	4,909,147.00	4,909,147.00
Indirect costs based on rate ** multiplied by actual direct costs	494,585.39	736,372.05	1,227,286.75
2012-2013 Actual Indirect Costs	313,541.00	1,649,159.00	1,649,159.00
2010-2011 Fixed Carry Forward	-93,923.60	0.00	0.00
Total Indirect Costs	407,464.60	1,649,159.00	1,649,159.00
Over/(Under) Recovery	87,120.79	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	313,541.00	1,649,159.00	1,649,159.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	87,120.79	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	226,420.21	1,649,159.00	1,649,159.00
Direct Costs	6,244,765.00	4,909,147.00	4,909,147.00
Rate for 2014-2015 **	3.63*	33.59*	33.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82975
Form R0418

*** Final ***

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	966,747.84	3,538,855.56	3,538,855.56
2010-2011 Fixed Carry Forward	57,186.85	0.00	0.00
Total Indirect Costs	909,560.99	3,538,855.56	3,538,855.56
2010-2011 Direct Costs	9,733,219.46	7,161,111.74	7,161,111.74
2012-2013 Rate	9.34*	49.42*	49.42**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	9,447,424.33	7,100,193.75	7,100,193.75
Indirect costs based on rate ** multiplied by actual direct costs	882,389.43	1,065,029.06	1,775,048.44
2012-2013 Actual Indirect Costs	880,260.52	3,227,491.10	3,227,491.10
2010-2011 Fixed Carry Forward	57,186.85	0.00	0.00
Total Indirect Costs	823,073.67	3,227,491.10	3,227,491.10
Over/(Under) Recovery	59,315.76	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	880,260.52	3,227,491.10	3,227,491.10
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	59,315.76	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	820,944.76	3,227,491.10	3,227,491.10
Direct Costs	9,447,424.33	7,100,193.75	7,100,193.75
Rate for 2014-2015 **	8.69*	45.46*	45.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82976
Form R0418

*** Final ***

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	459,381.00	1,657,671.00	1,657,671.00
2010-2011 Fixed Carry Forward	35,920.99	0.00	0.00
Total Indirect Costs	423,460.01	1,657,671.00	1,657,671.00
2010-2011 Direct Costs	5,469,934.00	4,271,644.00	4,271,644.00
2012-2013 Rate	7.74*	38.81*	38.81**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,524,616.00	4,313,405.00	4,313,405.00
Indirect costs based on rate ** multiplied by actual direct costs	427,605.28	647,010.75	1,078,351.25
2012-2013 Actual Indirect Costs	434,149.00	1,645,360.00	1,645,360.00
2010-2011 Fixed Carry Forward	35,920.99	0.00	0.00
Total Indirect Costs	398,228.01	1,645,360.00	1,645,360.00
Over/(Under) Recovery	29,377.27	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	434,149.00	1,645,360.00	1,645,360.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	29,377.27	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	404,771.73	1,645,360.00	1,645,360.00
Direct Costs	5,524,616.00	4,313,405.00	4,313,405.00
Rate for 2014-2015 **	7.33*	38.15*	38.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82977
Form R0418

*** Final ***

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	181,757.00	874,601.00	874,601.00
2010-2011 Fixed Carry Forward	-17,246.65	0.00	0.00
Total Indirect Costs	199,003.65	874,601.00	874,601.00
2010-2011 Direct Costs	4,532,197.00	3,839,353.00	3,839,353.00
2012-2013 Rate	4.39*	22.78*	22.78**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,416,471.00	3,684,318.00	3,684,318.00
Indirect costs based on rate ** multiplied by actual direct costs	193,883.08	552,647.70	839,287.64
2012-2013 Actual Indirect Costs	183,023.00	915,176.00	915,176.00
2010-2011 Fixed Carry Forward	-17,246.65	0.00	0.00
Total Indirect Costs	200,269.65	915,176.00	915,176.00
Over/(Under) Recovery	-6,386.57	0.00	-75,888.36

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	183,023.00	915,176.00	915,176.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-6,386.57	0.00	-75,888.36
Total Projected Indirect 2014-2015 (Numerator)	189,409.57	915,176.00	991,064.36
Direct Costs	4,416,471.00	3,684,318.00	3,684,318.00
Rate for 2014-2015 **	4.29*	24.84*	26.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82979
Form R0418

*** Final ***

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	362,366.00	1,595,609.00	1,595,609.00
2010-2011 Fixed Carry Forward	-72,903.80	0.00	0.00
Total Indirect Costs	435,269.80	1,595,609.00	1,595,609.00
2010-2011 Direct Costs	6,172,546.00	4,939,303.00	4,939,303.00
2012-2013 Rate	7.05*	32.30*	32.30**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,894,439.00	4,601,641.00	4,601,641.00
Indirect costs based on rate ** multiplied by actual direct costs	415,557.95	690,246.15	1,150,410.25
2012-2013 Actual Indirect Costs	249,635.00	1,542,433.00	1,542,433.00
2010-2011 Fixed Carry Forward	-72,903.80	0.00	0.00
Total Indirect Costs	322,538.80	1,542,433.00	1,542,433.00
Over/(Under) Recovery	93,019.15	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	249,635.00	1,542,433.00	1,542,433.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	93,019.15	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	156,615.85	1,542,433.00	1,542,433.00
Direct Costs	5,894,439.00	4,601,641.00	4,601,641.00
Rate for 2014-2015 **	2.66*	33.52*	33.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82981
Form R0418

*** Final ***

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	23,134.00	450,377.00	450,377.00
2010-2011 Fixed Carry Forward	253,772.70	0.00	-4,960.33
Total Indirect Costs	-230,638.70	450,377.00	455,337.33
2010-2011 Direct Costs	3,384,857.00	2,957,614.00	2,957,614.00
2012-2013 Rate	0.00*	15.23*	15.40**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,610,600.00	3,174,490.00	3,174,490.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	476,173.50	488,871.46
2012-2013 Actual Indirect Costs	41,148.00	477,258.00	477,258.00
2010-2011 Fixed Carry Forward	253,772.70	0.00	-4,960.33
Total Indirect Costs	-212,624.70	477,258.00	482,218.33
Over/(Under) Recovery	0.00	0.00	6,653.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	41,148.00	477,258.00	477,258.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	6,653.13
Total Projected Indirect 2014-2015 (Numerator)	41,148.00	477,258.00	470,604.87
Direct Costs	3,610,600.00	3,174,490.00	3,174,490.00
Rate for 2014-2015 **	1.14*	15.03*	14.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82982
Form R0418

*** Final ***

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	78,521.81	949,343.24	949,343.24
2010-2011 Fixed Carry Forward	19,158.61	0.00	0.00
Total Indirect Costs	59,363.20	949,343.24	949,343.24
2010-2011 Direct Costs	4,028,085.19	3,157,263.76	3,157,263.76
2012-2013 Rate	1.47*	30.07*	30.07**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	4,505,174.91	4,063,634.65	4,063,634.65
Indirect costs based on rate ** multiplied by actual direct costs	66,226.07	609,545.20	1,015,908.66
2012-2013 Actual Indirect Costs	176,176.02	617,716.28	617,716.28
2010-2011 Fixed Carry Forward	19,158.61	0.00	0.00
Total Indirect Costs	157,017.41	617,716.28	617,716.28
Over/(Under) Recovery	-90,791.34	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	176,176.02	617,716.28	617,716.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-90,791.34	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	266,967.36	617,716.28	617,716.28
Direct Costs	4,505,174.91	4,063,634.65	4,063,634.65
Rate for 2014-2015 **	5.93*	15.20*	15.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82983
Form R0418

*** Final ***

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	519,240.20	1,722,050.89	1,722,050.89
2010-2011 Fixed Carry Forward	65,804.33	0.00	0.00
Total Indirect Costs	453,435.87	1,722,050.89	1,722,050.89
2010-2011 Direct Costs	4,983,343.52	3,780,532.83	3,780,532.83
2012-2013 Rate	9.10*	45.55*	45.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,454,402.60	4,618,935.16	4,618,935.16
Indirect costs based on rate ** multiplied by actual direct costs	587,350.64	692,840.27	1,154,733.79
2012-2013 Actual Indirect Costs	581,725.75	2,417,193.19	2,417,193.19
2010-2011 Fixed Carry Forward	65,804.33	0.00	0.00
Total Indirect Costs	515,921.42	2,417,193.19	2,417,193.19
Over/(Under) Recovery	71,429.22	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	581,725.75	2,417,193.19	2,417,193.19
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	71,429.22	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	510,296.53	2,417,193.19	2,417,193.19
Direct Costs	6,454,402.60	4,618,935.16	4,618,935.16
Rate for 2014-2015 **	7.91*	52.33*	52.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82984
Form R0418

*** Final ***

Dr. Charles Drew Academy
50 WEST JOSEPHINE ST
ECORSE, MI 48229

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	82,259.62	247,689.34	247,689.34
2010-2011 Fixed Carry Forward	-10,094.14	44,465.77	44,465.77
Total Indirect Costs	92,353.76	203,223.57	203,223.57
2010-2011 Direct Costs	3,270,159.94	3,104,730.22	3,104,730.22
2012-2013 Rate	2.82*	6.55*	6.55**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,871,390.01	2,712,633.44	2,712,633.44
Indirect costs based on rate ** multiplied by actual direct costs	80,973.20	177,677.49	177,677.49
2012-2013 Actual Indirect Costs	49,575.57	208,332.14	208,332.14
2010-2011 Fixed Carry Forward	-10,094.14	44,465.77	44,465.77
Total Indirect Costs	59,669.71	163,866.37	163,866.37
Over/(Under) Recovery	21,303.49	13,811.12	13,811.12

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	49,575.57	208,332.14	208,332.14
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	21,303.49	13,811.12	13,811.12
Total Projected Indirect 2014-2015 (Numerator)	28,272.08	194,521.02	194,521.02
Direct Costs	2,871,390.01	2,712,633.44	2,712,633.44
Rate for 2014-2015 **	0.98*	7.17*	7.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82985
Form R0418

*** Final ***

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	405,481.00	1,546,130.00	1,546,130.00
2010-2011 Fixed Carry Forward	-3,531.07	0.00	0.00
Total Indirect Costs	409,012.07	1,546,130.00	1,546,130.00
2010-2011 Direct Costs	6,530,314.00	5,389,665.00	5,389,665.00
2012-2013 Rate	6.26*	28.69*	28.69**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,367,276.00	5,195,699.00	5,195,699.00
Indirect costs based on rate ** multiplied by actual direct costs	398,591.48	779,354.85	1,298,924.75
2012-2013 Actual Indirect Costs	418,706.00	1,590,283.00	1,590,283.00
2010-2011 Fixed Carry Forward	-3,531.07	0.00	0.00
Total Indirect Costs	422,237.07	1,590,283.00	1,590,283.00
Over/(Under) Recovery	-23,645.59	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	418,706.00	1,590,283.00	1,590,283.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-23,645.59	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	442,351.59	1,590,283.00	1,590,283.00
Direct Costs	6,367,276.00	5,195,699.00	5,195,699.00
Rate for 2014-2015 **	6.95*	30.61*	30.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82986
Form R0418

*** Final ***

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	690,149.28	1,173,358.67	1,173,358.67
2010-2011 Fixed Carry Forward	-689,667.69	0.00	0.00
Total Indirect Costs	1,379,816.97	1,173,358.67	1,173,358.67
2010-2011 Direct Costs	4,815,925.04	4,332,715.65	4,332,715.65
2012-2013 Rate	28.65*	27.08*	27.08**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,857,209.57	5,365,318.20	5,365,318.20
Indirect costs based on rate ** multiplied by actual direct costs	878,581.44	804,797.73	1,341,329.55
2012-2013 Actual Indirect Costs	31,341.60	523,232.97	523,232.97
2010-2011 Fixed Carry Forward	-689,667.69	0.00	0.00
Total Indirect Costs	721,009.29	523,232.97	523,232.97
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	31,341.60	523,232.97	523,232.97
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	31,341.60	523,232.97	523,232.97
Direct Costs	5,857,209.57	5,365,318.20	5,365,318.20
Rate for 2014-2015 **	0.54*	9.75*	9.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82987
Form R0418

*** Final ***

Frontier International Academy
13322 CONANT ST
DETROIT, MI 48212

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	302,740.18	865,395.48	865,395.48
2010-2011 Fixed Carry Forward	-19,488.39	0.00	0.00
Total Indirect Costs	322,228.57	865,395.48	865,395.48
2010-2011 Direct Costs	2,810,037.55	2,247,382.25	2,247,382.25
2012-2013 Rate	11.47*	38.51*	38.51**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,918,909.33	2,341,210.08	2,341,210.08
Indirect costs based on rate ** multiplied by actual direct costs	334,798.90	351,181.51	585,302.52
2012-2013 Actual Indirect Costs	292,637.69	870,336.94	870,336.94
2010-2011 Fixed Carry Forward	-19,488.39	0.00	0.00
Total Indirect Costs	312,126.08	870,336.94	870,336.94
Over/(Under) Recovery	22,672.82	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	292,637.69	870,336.94	870,336.94
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	22,672.82	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	269,964.87	870,336.94	870,336.94
Direct Costs	2,918,909.33	2,341,210.08	2,341,210.08
Rate for 2014-2015 **	9.25*	37.17*	37.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82991
Form R0418

*** Final ***

Covenant House Academy Detroit
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	84,893.39	569,646.54	569,646.54
2010-2011 Fixed Carry Forward	0.00	0.00	-98,330.22
Total Indirect Costs	84,893.39	569,646.54	667,976.76
2010-2011 Direct Costs	2,621,273.19	2,136,520.04	2,136,520.04
2012-2013 Rate	3.24*	26.66*	31.26**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,650,354.90	2,263,353.73	2,263,353.73
Indirect costs based on rate ** multiplied by actual direct costs	85,871.50	339,503.06	565,838.43
2012-2013 Actual Indirect Costs	95,536.34	482,537.51	482,537.51
2010-2011 Fixed Carry Forward	0.00	0.00	-98,330.22
Total Indirect Costs	95,536.34	482,537.51	580,867.73
Over/(Under) Recovery	-9,664.84	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	95,536.34	482,537.51	482,537.51
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-9,664.84	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	105,201.18	482,537.51	482,537.51
Direct Costs	2,650,354.90	2,263,353.73	2,263,353.73
Rate for 2014-2015 **	3.97*	21.32*	21.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82992
Form R0418

*** Final ***

Northpointe Academy
53 CANDLER ST
HIGHLAND PARK, MI 48203

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	77,511.25	575,767.73	575,767.73
2010-2011 Fixed Carry Forward	-63,618.13	0.00	0.00
Total Indirect Costs	141,129.38	575,767.73	575,767.73
2010-2011 Direct Costs	2,400,104.74	1,901,848.26	1,901,848.26
2012-2013 Rate	5.88*	30.27*	30.27**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	2,531,870.02	2,080,822.56	2,080,822.56
Indirect costs based on rate ** multiplied by actual direct costs	148,873.96	312,123.38	520,205.64
2012-2013 Actual Indirect Costs	98,852.82	549,900.28	549,900.28
2010-2011 Fixed Carry Forward	-63,618.13	0.00	0.00
Total Indirect Costs	162,470.95	549,900.28	549,900.28
Over/(Under) Recovery	-13,596.99	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	98,852.82	549,900.28	549,900.28
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-13,596.99	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	112,449.81	549,900.28	549,900.28
Direct Costs	2,531,870.02	2,080,822.56	2,080,822.56
Rate for 2014-2015 **	4.44*	26.43*	26.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82994
Form R0418

*** Final ***

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	163,562.59	672,232.28	672,232.28
2010-2011 Fixed Carry Forward	110,313.17	0.00	0.00
Total Indirect Costs	53,249.42	672,232.28	672,232.28
2010-2011 Direct Costs	4,891,649.94	4,382,980.25	4,382,980.25
2012-2013 Rate	1.09*	15.34*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,176,937.60	4,330,235.85	4,330,235.85
Indirect costs based on rate ** multiplied by actual direct costs	67,328.62	649,535.38	664,258.18
2012-2013 Actual Indirect Costs	283,240.25	2,129,942.00	2,129,942.00
2010-2011 Fixed Carry Forward	110,313.17	0.00	0.00
Total Indirect Costs	172,927.08	2,129,942.00	2,129,942.00
Over/(Under) Recovery	-105,598.46	0.00	-1,465,683.82

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	283,240.25	2,129,942.00	2,129,942.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-105,598.46	0.00	-1,465,683.82
Total Projected Indirect 2014-2015 (Numerator)	388,838.71	2,129,942.00	3,595,625.82
Direct Costs	6,176,937.60	4,330,235.85	4,330,235.85
Rate for 2014-2015 **	6.30*	49.19*	83.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82995
Form R0418

*** Final ***

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	309,183.00	1,608,958.00	1,608,958.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	309,183.00	1,608,958.00	1,608,958.00
2010-2011 Direct Costs	5,479,168.00	4,179,393.00	4,179,393.00
2012-2013 Rate	5.64*	38.50*	38.50**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,665,881.00	4,364,976.00	4,364,976.00
Indirect costs based on rate ** multiplied by actual direct costs	319,555.69	654,746.40	1,091,244.00
2012-2013 Actual Indirect Costs	254,983.00	1,555,888.00	1,555,888.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	254,983.00	1,555,888.00	1,555,888.00
Over/(Under) Recovery	64,572.69	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	254,983.00	1,555,888.00	1,555,888.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	64,572.69	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	190,410.31	1,555,888.00	1,555,888.00
Direct Costs	5,665,881.00	4,364,976.00	4,364,976.00
Rate for 2014-2015 **	3.36*	35.64*	35.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82996
Form R0418

*** Final ***

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	51,362.00	125,145.00	125,145.00
2010-2011 Fixed Carry Forward	60,856.26	15,899.20	15,899.20
Total Indirect Costs	-9,494.26	109,245.80	109,245.80
2010-2011 Direct Costs	1,845,695.00	1,771,912.00	1,771,912.00
2012-2013 Rate	0.00*	6.17*	6.17**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	1,828,240.59	1,711,783.97	1,711,783.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	105,617.07	105,617.07
2012-2013 Actual Indirect Costs	92,677.00	209,133.62	209,133.62
2010-2011 Fixed Carry Forward	60,856.26	15,899.20	15,899.20
Total Indirect Costs	31,820.74	193,234.42	193,234.42
Over/(Under) Recovery	0.00	-87,617.35	-87,617.35

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	92,677.00	209,133.62	209,133.62
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-87,617.35	-87,617.35
Total Projected Indirect 2014-2015 (Numerator)	92,677.00	296,750.97	296,750.97
Direct Costs	1,828,240.59	1,711,783.97	1,711,783.97
Rate for 2014-2015 **	5.07*	17.34*	17.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82997
Form R0418

*** Final ***

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	263,177.00	1,705,737.00	1,705,737.00
2010-2011 Fixed Carry Forward	-81,544.90	0.00	0.00
Total Indirect Costs	344,721.90	1,705,737.00	1,705,737.00
2010-2011 Direct Costs	5,897,146.00	4,454,586.00	4,454,586.00
2012-2013 Rate	5.85*	38.29*	38.29**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	6,019,868.00	4,493,815.00	4,493,815.00
Indirect costs based on rate ** multiplied by actual direct costs	352,162.28	674,072.25	1,123,453.75
2012-2013 Actual Indirect Costs	219,875.00	1,745,928.00	1,745,928.00
2010-2011 Fixed Carry Forward	-81,544.90	0.00	0.00
Total Indirect Costs	301,419.90	1,745,928.00	1,745,928.00
Over/(Under) Recovery	50,742.38	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	219,875.00	1,745,928.00	1,745,928.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	50,742.38	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	169,132.62	1,745,928.00	1,745,928.00
Direct Costs	6,019,868.00	4,493,815.00	4,493,815.00
Rate for 2014-2015 **	2.81*	38.85*	38.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 82998
Form R0418

*** Final ***

ACE Academy (SDA)
22620 WOODWARD AVE STE C
FERNDALE, MI 48220

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	39,435.52	45,480.66	45,480.66
2010-2011 Fixed Carry Forward	91,708.25	91,405.00	91,405.00
Total Indirect Costs	-52,272.73	-45,924.34	-45,924.34
2010-2011 Direct Costs	2,633,409.01	2,627,363.87	2,627,363.87
2012-2013 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	3,162,886.57	3,081,969.17	3,081,969.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	286,151.50	367,068.90	367,068.90
2010-2011 Fixed Carry Forward	91,708.25	91,405.00	91,405.00
Total Indirect Costs	194,443.25	275,663.90	275,663.90
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	286,151.50	367,068.90	367,068.90
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	286,151.50	367,068.90	367,068.90
Direct Costs	3,162,886.57	3,081,969.17	3,081,969.17
Rate for 2014-2015 **	9.05*	11.91*	11.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 83000
Form R0418

*** Final ***

Wexford-Missaukee ISD
9907 EAST 13TH ST
CADILLAC, MI 49601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	1,177,359.01	2,199,138.45	2,199,138.45
2010-2011 Fixed Carry Forward	-57,091.64	0.00	45,039.06
Total Indirect Costs	1,234,450.65	2,199,138.45	2,154,099.39
2010-2011 Direct Costs	15,116,206.94	14,094,427.50	14,094,427.50
2012-2013 Rate	8.17*	15.60*	15.28**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	16,189,724.63	15,118,170.93	15,118,170.93
Indirect costs based on rate ** multiplied by actual direct costs	1,322,700.50	2,267,725.64	2,310,056.52
2012-2013 Actual Indirect Costs	1,516,897.10	2,588,450.80	2,588,450.80
2010-2011 Fixed Carry Forward	-57,091.64	0.00	45,039.06
Total Indirect Costs	1,573,988.74	2,588,450.80	2,543,411.74
Over/(Under) Recovery	-251,288.24	0.00	-233,355.22

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	1,516,897.10	2,588,450.80	2,588,450.80
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-251,288.24	0.00	-233,355.22
Total Projected Indirect 2014-2015 (Numerator)	1,768,185.34	2,588,450.80	2,821,806.02
Direct Costs	16,189,724.63	15,118,170.93	15,118,170.93
Rate for 2014-2015 **	10.92*	17.12*	18.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 83010
Form R0418

*** Final ***

Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	488,433.75	3,241,973.50	3,241,973.50
2010-2011 Fixed Carry Forward	49,051.04	0.00	440,459.27
Total Indirect Costs	439,382.71	3,241,973.50	2,801,514.23
2010-2011 Direct Costs	26,941,134.53	24,187,594.78	24,187,594.78
2012-2013 Rate	1.63*	13.40*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	25,802,862.69	23,286,140.69	23,286,140.69
Indirect costs based on rate ** multiplied by actual direct costs	420,586.66	3,120,342.85	2,696,535.09
2012-2013 Actual Indirect Costs	513,921.09	3,030,643.09	3,030,643.09
2010-2011 Fixed Carry Forward	49,051.04	0.00	440,459.27
Total Indirect Costs	464,870.05	3,030,643.09	2,590,183.82
Over/(Under) Recovery	-44,283.39	89,699.76	106,351.27

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	513,921.09	3,030,643.09	3,030,643.09
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-44,283.39	89,699.76	106,351.27
Total Projected Indirect 2014-2015 (Numerator)	558,204.48	2,940,943.33	2,924,291.82
Direct Costs	25,802,862.69	23,286,140.69	23,286,140.69
Rate for 2014-2015 **	2.16*	12.63*	12.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 83060
Form R0418

*** Final ***

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	330,533.38	959,905.84	959,905.84
2010-2011 Fixed Carry Forward	-47,852.28	-56,486.05	-56,824.96
Total Indirect Costs	378,385.66	1,016,391.89	1,016,730.80
2010-2011 Direct Costs	7,698,987.37	7,069,614.91	7,069,614.91
2012-2013 Rate	4.91*	14.38*	14.38**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	7,580,644.63	6,957,335.84	6,957,335.84
Indirect costs based on rate ** multiplied by actual direct costs	372,209.65	1,000,464.89	1,000,464.89
2012-2013 Actual Indirect Costs	342,756.04	966,064.83	966,064.83
2010-2011 Fixed Carry Forward	-47,852.28	-56,486.05	-56,824.96
Total Indirect Costs	390,608.32	1,022,550.88	1,022,889.79
Over/(Under) Recovery	-18,398.67	-22,085.99	-22,424.90

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	342,756.04	966,064.83	966,064.83
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-18,398.67	-22,085.99	-22,424.90
Total Projected Indirect 2014-2015 (Numerator)	361,154.71	988,150.82	988,489.73
Direct Costs	7,580,644.63	6,957,335.84	6,957,335.84
Rate for 2014-2015 **	4.76*	14.20*	14.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 83070
Form R0418

*** Final ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	207,851.42	804,082.09	804,082.09
2010-2011 Fixed Carry Forward	43,263.84	0.00	296,712.45
Total Indirect Costs	164,587.58	804,082.09	507,369.64
2010-2011 Direct Costs	6,512,505.17	5,916,274.50	5,916,274.50
2012-2013 Rate	2.53*	13.59*	8.58**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	5,981,324.78	5,341,977.97	5,341,977.97
Indirect costs based on rate ** multiplied by actual direct costs	151,327.52	725,974.81	458,341.71
2012-2013 Actual Indirect Costs	190,322.48	829,669.29	829,669.29
2010-2011 Fixed Carry Forward	43,263.84	0.00	296,712.45
Total Indirect Costs	147,058.64	829,669.29	532,956.84
Over/(Under) Recovery	4,268.88	-103,694.48	-74,615.13

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	190,322.48	829,669.29	829,669.29
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	4,268.88	-103,694.48	-74,615.13
Total Projected Indirect 2014-2015 (Numerator)	186,053.60	933,363.77	904,284.42
Direct Costs	5,981,324.78	5,341,977.97	5,341,977.97
Rate for 2014-2015 **	3.11*	17.47*	16.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 84000
Form R0418

*** Final ***

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2010-2011 Direct Costs	0.00	0.00	0.00
2012-2013 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	0.00	0.00	0.00
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2014-2015 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2014-2015 Indirect Cost Rates
School District 84060
Form R0418

*** Final ***

Education Achievement Authority of Michigan
300 RIVER PLACE DR STE 3600
DETROIT, MI 48207

Basis for 2012-2013 Rate:	Restricted	Unrestricted	Medicaid
2010-2011 Indirect Costs	2,903,333.17	20,539,499.17	20,539,499.17
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,903,333.17	20,539,499.17	20,539,499.17
2010-2011 Direct Costs	76,342,509.02	58,706,343.02	58,706,343.02
2012-2013 Rate	3.80*	34.99*	34.99**

Comparison:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Direct Costs	59,247,658.01	55,488,114.72	55,488,114.72
Indirect costs based on rate ** multiplied by actual direct costs	2,251,411.00	8,323,217.21	13,872,028.68
2012-2013 Actual Indirect Costs	3,287,312.24	20,979,704.53	20,979,704.53
2010-2011 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,287,312.24	20,979,704.53	20,979,704.53
Over/(Under) Recovery	-1,035,901.24	0.00	0.00

2014-2015 Rate Calculation:	Restricted	Unrestricted	Medicaid
2012-2013 Actual Indirect Costs	3,287,312.24	20,979,704.53	20,979,704.53
2014-2015 Fixed Carry Forward (Over/Under Recovery from Above)	-1,035,901.24	0.00	0.00
Total Projected Indirect 2014-2015 (Numerator)	4,323,213.48	20,979,704.53	20,979,704.53
Direct Costs	59,247,658.01	55,488,114.72	55,488,114.72
Rate for 2014-2015 **	7.30*	37.81*	37.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%