Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 01010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	432,989.80	1,067,137.97	1,067,137.97
2011-2012 Fixed Carry Forward	-60,415.65	-176,114.24	-175,970.16
Total Indirect Costs	493,405.45	1,243,252.21	1,243,108.13
2011-2012 Direct Costs	7,422,361.75	6,788,213.58	6,788,213.58
2013-2014 Rate	6.65*	18.31*	18.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,613,114.50	6,024,405.22	6,024,405.22
Indirect costs based on rate ** multiplied by actual direct costs	439,772.11	903,660.78	1,103,068.60
2013-2014 Actual Indirect Costs	400,768.42	989,477.70	989,477.70
2011-2012 Fixed Carry Forward	-60,415.65	-176,114.24	-175,970.16
Total Indirect Costs	461,184.07	1,165,591.94	1,165,447.86
Over/(Under) Recovery	-21,411.96	0.00	-62,379.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	400,768.42	989,477.70	989,477.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-21,411.96	0.00	-62,379.26
Total Projected Indirect 2015-2016 (Numerator)	422,180.38	989,477.70	1,051,856.96
Direct Costs	6,613,114.50	6,024,405.22	6,024,405.22
Rate for 2015-2016 **	6.38*	16.42*	17.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 02010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	48,828.76	132,859.58	132,859.58
2011-2012 Fixed Carry Forward	1,145.20	0.00	-16,608.15
Total Indirect Costs	47,683.56	132,859.58	149,467.73
2011-2012 Direct Costs	794,446.91	710,416.09	710,416.09
2013-2014 Rate	6.00*	18.70*	21.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	825,061.71	749,137.57	749,137.57
Indirect costs based on rate ** multiplied by actual direct costs	49,503.70	112,370.64	157,618.54
2013-2014 Actual Indirect Costs	68,920.73	144,844.87	144,844.87
2011-2012 Fixed Carry Forward	1,145.20	0.00	-16,608.15
Total Indirect Costs	67,775.53	144,844.87	161,453.02
Over/(Under) Recovery	-18,271.83	0.00	-3,834.48

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	68,920.73	144,844.87	144,844.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,271.83	0.00	-3,834.48
Total Projected Indirect 2015-2016 (Numerator)	87,192.56	144,844.87	148,679.35
Direct Costs	825,061.71	749,137.57	749,137.57
Rate for 2015-2016 **	10.57*	19.33*	19.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 02020
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	24,352.75	136,013.93	136,013.93
2011-2012 Fixed Carry Forward	455.53	0.00	-1,227.97
Total Indirect Costs	23,897.22	136,013.93	137,241.90
2011-2012 Direct Costs	860,293.21	748,632.03	748,632.03
2013-2014 Rate	2.78*	18.17*	18.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	783,285.61	650,796.65	650,796.65
Indirect costs based on rate ** multiplied by actual direct costs	21,775.34	97,619.50	119,291.03
2013-2014 Actual Indirect Costs	24,691.90	157,180.86	157,180.86
2011-2012 Fixed Carry Forward	455.53	0.00	-1,227.97
Total Indirect Costs	24,236.37	157,180.86	158,408.83
Over/(Under) Recovery	-2,461.03	0.00	-39,117.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	24,691.90	157,180.86	157,180.86
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,461.03	0.00	-39,117.80
Total Projected Indirect 2015-2016 (Numerator)	27,152.93	157,180.86	196,298.66
Direct Costs	783,285.61	650,796.65	650,796.65
Rate for 2015-2016 **	3.47*	24.15*	30.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 02070
Form R0418

*** Final ***

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	313,570.65	986,880.51	986,880.51
2011-2012 Fixed Carry Forward	16,556.75	0.00	98,409.48
Total Indirect Costs	297,013.90	986,880.51	888,471.03
2011-2012 Direct Costs	5,929,401.94	5,256,092.08	5,256,092.08
2013-2014 Rate	5.01*	18.78*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,057,970.94	5,364,435.37	5,364,435.37
Indirect costs based on rate ** multiplied by actual direct costs	303,504.34	804,665.31	906,589.58
2013-2014 Actual Indirect Costs	264,639.23	958,174.80	958,174.80
2011-2012 Fixed Carry Forward	16,556.75	0.00	98,409.48
Total Indirect Costs	248,082.48	958,174.80	859,765.32
Over/(Under) Recovery	55,421.86	0.00	46,824.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	264,639.23	958,174.80	958,174.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	55,421.86	0.00	46,824.26
Total Projected Indirect 2015-2016 (Numerator)	209,217.37	958,174.80	911,350.54
Direct Costs	6,057,970.94	5,364,435.37	5,364,435.37
Rate for 2015-2016 **	3.45*	17.86*	16.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 02080
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	136,586.93	386,626.80	386,626.80
2011-2012 Fixed Carry Forward	-16,429.30	0.00	25,008.94
Total Indirect Costs	153,016.23	386,626.80	361,617.86
2011-2012 Direct Costs	3,306,121.88	3,056,082.01	3,056,082.01
2013-2014 Rate	4.63*	12.65*	11.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,004,939.10	2,761,008.30	2,761,008.30
Indirect costs based on rate ** multiplied by actual direct costs	139,128.68	349,267.55	326,627.28
2013-2014 Actual Indirect Costs	151,706.43	395,637.23	395,637.23
2011-2012 Fixed Carry Forward	-16,429.30	0.00	25,008.94
Total Indirect Costs	168,135.73	395,637.23	370,628.29
Over/(Under) Recovery	-29,007.05	-46,369.68	-44,001.01

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	151,706.43	395,637.23	395,637.23
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,007.05	-46,369.68	-44,001.01
Total Projected Indirect 2015-2016 (Numerator)	180,713.48	442,006.91	439,638.24
Direct Costs	3,004,939.10	2,761,008.30	2,761,008.30
Rate for 2015-2016 **	6.01*	16.01*	15.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03000
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,477,453.69	2,583,949.91	2,583,949.91
2011-2012 Fixed Carry Forward	-425,165.99	-546,571.99	-552,784.26
Total Indirect Costs	1,902,619.68	3,130,521.90	3,136,734.17
2011-2012 Direct Costs	18,804,320.51	17,697,824.29	17,697,824.29
2013-2014 Rate	10.12*	17.69*	17.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,359,759.00	16,835,948.61	16,835,948.61
Indirect costs based on rate ** multiplied by actual direct costs	1,858,007.61	2,525,392.29	2,983,330.09
2013-2014 Actual Indirect Costs	1,582,136.41	3,105,946.80	3,105,946.80
2011-2012 Fixed Carry Forward	-425,165.99	-546,571.99	-552,784.26
Total Indirect Costs	2,007,302.40	3,652,518.79	3,658,731.06
Over/(Under) Recovery	-149,294.79	0.00	-675,400.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,582,136.41	3,105,946.80	3,105,946.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-149,294.79	0.00	-675,400.97
Total Projected Indirect 2015-2016 (Numerator)	1,731,431.20	3,105,946.80	3,781,347.77
Direct Costs	18,359,759.00	16,835,948.61	16,835,948.61
Rate for 2015-2016 **	9.43*	18.45*	22.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03010
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*** Final ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	680,812.83	2,882,896.20	2,882,896.20
2011-2012 Fixed Carry Forward	39,442.86	0.00	130,491.94
Total Indirect Costs	641,369.97	2,882,896.20	2,752,404.26
2011-2012 Direct Costs	21,687,406.75	19,485,323.38	19,485,323.38
2013-2014 Rate	2.96*	14.80*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,377,253.55	19,866,209.07	19,866,209.07
Indirect costs based on rate ** multiplied by actual direct costs	662,366.71	2,940,198.94	2,807,095.34
2013-2014 Actual Indirect Costs	612,117.44	3,123,161.92	3,123,161.92
2011-2012 Fixed Carry Forward	39,442.86	0.00	130,491.94
Total Indirect Costs	572,674.58	3,123,161.92	2,992,669.98
Over/(Under) Recovery	89,692.13	-182,962.98	-185,574.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	612,117.44	3,123,161.92	3,123,161.92
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	89,692.13	-182,962.98	-185,574.64
Total Projected Indirect 2015-2016 (Numerator)	522,425.31	3,306,124.90	3,308,736.56
Direct Costs	22,377,253.55	19,866,209.07	19,866,209.07
Rate for 2015-2016 **	2.33*	16.64*	16.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03020
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*** Final ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	598,904.14	2,442,893.22	2,442,893.22
2011-2012 Fixed Carry Forward	-72,467.70	0.00	145,831.38
Total Indirect Costs	671,371.84	2,442,893.22	2,297,061.84
2011-2012 Direct Costs	18,946,486.53	17,102,497.45	17,102,497.45
2013-2014 Rate	3.54*	14.28*	13.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,696,126.40	16,669,065.66	16,669,065.66
Indirect costs based on rate ** multiplied by actual direct costs	661,842.87	2,380,342.58	2,238,655.52
2013-2014 Actual Indirect Costs	658,512.53	2,685,573.27	2,685,573.27
2011-2012 Fixed Carry Forward	-72,467.70	0.00	145,831.38
Total Indirect Costs	730,980.23	2,685,573.27	2,539,741.89
Over/(Under) Recovery	-69,137.36	-305,230.69	-301,086.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	658,512.53	2,685,573.27	2,685,573.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-69,137.36	-305,230.69	-301,086.37
Total Projected Indirect 2015-2016 (Numerator)	727,649.89	2,990,803.96	2,986,659.64
Direct Costs	18,696,126.40	16,669,065.66	16,669,065.66
Rate for 2015-2016 **	3.89*	17.94*	17.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03030
Form R0418

*** Final ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	364,212.93	2,754,680.27	2,754,680.27
2011-2012 Fixed Carry Forward	12,981.31	133,670.62	129,843.77
Total Indirect Costs	351,231.62	2,621,009.65	2,624,836.50
2011-2012 Direct Costs	23,169,970.16	20,779,502.82	20,779,502.82
2013-2014 Rate	1.52*	12.61*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,651,783.96	20,310,186.36	20,310,186.36
Indirect costs based on rate ** multiplied by actual direct costs	344,307.12	2,561,114.50	2,565,176.54
2013-2014 Actual Indirect Costs	401,616.70	2,743,214.30	2,743,214.30
2011-2012 Fixed Carry Forward	12,981.31	133,670.62	129,843.77
Total Indirect Costs	388,635.39	2,609,543.68	2,613,370.53
Over/(Under) Recovery	-44,328.27	-48,429.18	-48,193.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	401,616.70	2,743,214.30	2,743,214.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-44,328.27	-48,429.18	-48,193.99
Total Projected Indirect 2015-2016 (Numerator)	445,944.97	2,791,643.48	2,791,408.29
Direct Costs	22,651,783.96	20,310,186.36	20,310,186.36
Rate for 2015-2016 **	1.97*	13.75*	13.74**

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

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School District 03040
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*** Final ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	987,870.82	3,056,345.92	3,056,345.92
2011-2012 Fixed Carry Forward	-282,587.50	-61,604.97	-38,768.18
Total Indirect Costs	1,270,458.32	3,117,950.89	3,095,114.10
2011-2012 Direct Costs	23,292,719.93	21,224,244.83	21,224,244.83
2013-2014 Rate	5.45*	14.69*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,434,474.27	23,052,687.63	23,052,687.63
Indirect costs based on rate ** multiplied by actual direct costs	1,386,178.85	3,386,439.81	3,361,081.86
2013-2014 Actual Indirect Costs	1,174,268.66	3,556,055.30	3,556,055.30
2011-2012 Fixed Carry Forward	-282,587.50	-61,604.97	-38,768.18
Total Indirect Costs	1,456,856.16	3,617,660.27	3,594,823.48
Over/(Under) Recovery	-70,677.31	-231,220.46	-233,741.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,174,268.66	3,556,055.30	3,556,055.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,677.31	-231,220.46	-233,741.62
Total Projected Indirect 2015-2016 (Numerator)	1,244,945.97	3,787,275.76	3,789,796.92
Direct Costs	25,434,474.27	23,052,687.63	23,052,687.63
Rate for 2015-2016 **	4.89*	16.43*	16.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03050
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	352,199.22	2,069,334.75	2,069,334.75
2011-2012 Fixed Carry Forward	8,733.22	0.00	-352,901.70
Total Indirect Costs	343,466.00	2,069,334.75	2,422,236.45
2011-2012 Direct Costs	10,929,669.64	9,212,534.11	9,212,534.11
2013-2014 Rate	3.14*	22.46*	26.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,711,205.84	9,867,301.83	9,867,301.83
Indirect costs based on rate ** multiplied by actual direct costs	367,731.86	1,480,095.27	2,466,825.46
2013-2014 Actual Indirect Costs	437,627.64	2,281,531.65	2,281,531.65
2011-2012 Fixed Carry Forward	8,733.22	0.00	-352,901.70
Total Indirect Costs	428,894.42	2,281,531.65	2,634,433.35
Over/(Under) Recovery	-61,162.56	0.00	-167,607.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	437,627.64	2,281,531.65	2,281,531.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-61,162.56	0.00	-167,607.89
Total Projected Indirect 2015-2016 (Numerator)	498,790.20	2,281,531.65	2,449,139.54
Direct Costs	11,711,205.84	9,867,301.83	9,867,301.83
Rate for 2015-2016 **	4.26*	23.12*	24.82**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	180,895.63	581,534.13	581,534.13
2011-2012 Fixed Carry Forward	40,860.73	0.00	31,214.44
Total Indirect Costs	140,034.90	581,534.13	550,319.69
2011-2012 Direct Costs	4,454,735.26	4,054,096.76	4,054,096.76
2013-2014 Rate	3.14*	14.34*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,663,320.94	4,191,963.87	4,191,963.87
Indirect costs based on rate ** multiplied by actual direct costs	146,428.28	601,127.62	568,849.50
2013-2014 Actual Indirect Costs	242,010.37	713,367.44	713,367.44
2011-2012 Fixed Carry Forward	40,860.73	0.00	31,214.44
Total Indirect Costs	201,149.64	713,367.44	682,153.00
Over/(Under) Recovery	-54,721.36	-112,239.82	-113,303.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	242,010.37	713,367.44	713,367.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-54,721.36	-112,239.82	-113,303.50
Total Projected Indirect 2015-2016 (Numerator)	296,731.73	825,607.26	826,670.94
Direct Costs	4,663,320.94	4,191,963.87	4,191,963.87
Rate for 2015-2016 **	6.36*	19.69*	19.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Hopkins Public Schools
400 SOUTH CLARK ST
HOPKINS, MI 49328

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	553,154.79	2,089,037.54	2,089,037.54
2011-2012 Fixed Carry Forward	0.00	0.00	-307,061.13
Total Indirect Costs	553,154.79	2,089,037.54	2,396,098.67
2011-2012 Direct Costs	12,683,576.70	11,147,693.95	11,147,693.95
2013-2014 Rate	4.36*	18.74*	21.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,901,347.83	11,107,991.24	11,107,991.24
Indirect costs based on rate ** multiplied by actual direct costs	562,498.77	1,666,198.69	2,387,107.32
2013-2014 Actual Indirect Costs	601,109.98	2,394,466.57	2,394,466.57
2011-2012 Fixed Carry Forward	0.00	0.00	-307,061.13
Total Indirect Costs	601,109.98	2,394,466.57	2,701,527.70
Over/(Under) Recovery	-38,611.21	0.00	-314,420.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	601,109.98	2,394,466.57	2,394,466.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-38,611.21	0.00	-314,420.38
Total Projected Indirect 2015-2016 (Numerator)	639,721.19	2,394,466.57	2,708,886.95
Direct Costs	12,901,347.83	11,107,991.24	11,107,991.24
Rate for 2015-2016 **	4.96*	21.56*	24.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03080
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	405,595.43	1,026,505.71	1,026,505.71
2011-2012 Fixed Carry Forward	33,239.73	10,850.43	10,564.44
Total Indirect Costs	372,355.70	1,015,655.28	1,015,941.27
2011-2012 Direct Costs	7,611,459.39	7,145,275.11	7,145,275.11
2013-2014 Rate	4.89*	14.21*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,279,074.42	7,566,222.16	7,566,222.16
Indirect costs based on rate ** multiplied by actual direct costs	404,846.74	1,075,160.17	1,075,916.79
2013-2014 Actual Indirect Costs	400,006.99	1,112,859.25	1,112,859.25
2011-2012 Fixed Carry Forward	33,239.73	10,850.43	10,564.44
Total Indirect Costs	366,767.26	1,102,008.82	1,102,294.81
Over/(Under) Recovery	38,079.48	-26,848.65	-26,378.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	400,006.99	1,112,859.25	1,112,859.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	38,079.48	-26,848.65	-26,378.02
Total Projected Indirect 2015-2016 (Numerator)	361,927.51	1,139,707.90	1,139,237.27
Direct Costs	8,279,074.42	7,566,222.16	7,566,222.16
Rate for 2015-2016 **	4.37*	15.06*	15.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03100
Form R0418

*** Final ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	429,661.50	2,536,272.49	2,536,272.49
2011-2012 Fixed Carry Forward	-163,041.84	-151,479.09	-151,123.65
Total Indirect Costs	592,703.34	2,687,751.58	2,687,396.14
2011-2012 Direct Costs	23,084,718.66	20,978,107.67	20,978,107.67
2013-2014 Rate	2.57*	12.81*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,419,980.05	22,103,601.21	22,103,601.21
Indirect costs based on rate ** multiplied by actual direct costs	627,593.49	2,831,471.32	2,831,471.32
2013-2014 Actual Indirect Costs	563,840.79	2,880,219.63	2,880,219.63
2011-2012 Fixed Carry Forward	-163,041.84	-151,479.09	-151,123.65
Total Indirect Costs	726,882.63	3,031,698.72	3,031,343.28
Over/(Under) Recovery	-99,289.14	-200,227.40	-199,871.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	563,840.79	2,880,219.63	2,880,219.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-99,289.14	-200,227.40	-199,871.96
Total Projected Indirect 2015-2016 (Numerator)	663,129.93	3,080,447.03	3,080,091.59
Direct Costs	24,419,980.05	22,103,601.21	22,103,601.21
Rate for 2015-2016 **	2.72*	13.94*	13.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03440
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	9,768.03	67,687.84	67,687.84
2011-2012 Fixed Carry Forward	1,430.77	0.00	1,692.76
Total Indirect Costs	8,337.26	67,687.84	65,995.08
2011-2012 Direct Costs	500,358.83	442,439.02	442,439.02
2013-2014 Rate	1.67*	15.30*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	529,245.13	468,420.53	468,420.53
Indirect costs based on rate ** multiplied by actual direct costs	8,838.39	70,263.08	69,888.34
2013-2014 Actual Indirect Costs	7,509.42	68,334.02	68,334.02
2011-2012 Fixed Carry Forward	1,430.77	0.00	1,692.76
Total Indirect Costs	6,078.65	68,334.02	66,641.26
Over/(Under) Recovery	2,759.74	0.00	3,247.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	7,509.42	68,334.02	68,334.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,759.74	0.00	3,247.08
Total Projected Indirect 2015-2016 (Numerator)	4,749.68	68,334.02	65,086.94
Direct Costs	529,245.13	468,420.53	468,420.53
Rate for 2015-2016 **	0.90*	14.59*	13.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 03902
Form R0418

*** Final ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	13,032.67	51,027.77	51,027.77
2011-2012 Fixed Carry Forward	-4,210.17	-4,168.22	0.00
Total Indirect Costs	17,242.84	55,195.99	51,027.77
2011-2012 Direct Costs	590,584.08	552,588.98	552,588.98
2013-2014 Rate	2.92*	9.99*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	794,925.78	760,973.18	760,973.18
Indirect costs based on rate ** multiplied by actual direct costs	23,211.83	76,021.22	70,237.82
2013-2014 Actual Indirect Costs	23,993.88	57,946.48	57,946.48
2011-2012 Fixed Carry Forward	-4,210.17	-4,168.22	0.00
Total Indirect Costs	28,204.05	62,114.70	57,946.48
Over/(Under) Recovery	-4,992.22	13,906.52	12,291.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	23,993.88	57,946.48	57,946.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,992.22	13,906.52	12,291.34
Total Projected Indirect 2015-2016 (Numerator)	28,986.10	44,039.96	45,655.14
Direct Costs	794,925.78	760,973.18	760,973.18
Rate for 2015-2016 **	3.65*	5.79*	6.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 04000
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	545,420.78	757,072.88	757,072.88
2011-2012 Fixed Carry Forward	-38,805.48	-8,664.57	-11,253.83
Total Indirect Costs	584,226.26	765,737.45	768,326.71
2011-2012 Direct Costs	6,941,942.69	6,730,290.59	6,730,290.59
2013-2014 Rate	8.42*	11.38*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,926,465.80	5,600,842.76	5,600,842.76
Indirect costs based on rate ** multiplied by actual direct costs	499,008.42	637,375.91	639,616.24
2013-2014 Actual Indirect Costs	382,672.94	708,295.98	708,295.98
2011-2012 Fixed Carry Forward	-38,805.48	-8,664.57	-11,253.83
Total Indirect Costs	421,478.42	716,960.55	719,549.81
Over/(Under) Recovery	77,530.00	-79,584.64	-79,933.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	382,672.94	708,295.98	708,295.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	77,530.00	-79,584.64	-79,933.57
Total Projected Indirect 2015-2016 (Numerator)	305,142.94	787,880.62	788,229.55
Direct Costs	5,926,465.80	5,600,842.76	5,600,842.76
Rate for 2015-2016 **	5.15*	14.07*	14.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 04010
Form R0418

*** Final ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,342,378.22	4,797,803.93	4,797,803.93
2011-2012 Fixed Carry Forward	111,923.77	0.00	277,264.86
Total Indirect Costs	1,230,454.45	4,797,803.93	4,520,539.07
2011-2012 Direct Costs	34,152,908.00	30,697,482.29	30,697,482.29
2013-2014 Rate	3.60*	15.63*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,381,457.03	29,908,348.90	29,908,348.90
Indirect costs based on rate ** multiplied by actual direct costs	1,201,732.45	4,486,252.34	4,405,499.79
2013-2014 Actual Indirect Costs	1,286,759.63	4,759,867.76	4,759,867.76
2011-2012 Fixed Carry Forward	111,923.77	0.00	277,264.86
Total Indirect Costs	1,174,835.86	4,759,867.76	4,482,602.90
Over/(Under) Recovery	26,896.59	0.00	-77,103.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,286,759.63	4,759,867.76	4,759,867.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	26,896.59	0.00	-77,103.11
Total Projected Indirect 2015-2016 (Numerator)	1,259,863.04	4,759,867.76	4,836,970.87
Direct Costs	33,381,457.03	29,908,348.90	29,908,348.90
Rate for 2015-2016 **	3.77*	15.91*	16.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 04901
Form R0418

*** Final ***

Bingham Arts Academy
555 S FIFTH AVE
ALPENA, MI 49707

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	11,982.54	437,269.72	437,269.72
2011-2012 Fixed Carry Forward	10,238.26	0.00	0.00
Total Indirect Costs	1,744.28	437,269.72	437,269.72
2011-2012 Direct Costs	1,704,898.72	1,279,611.54	1,279,611.54
2013-2014 Rate	0.10*	34.17*	34.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,695,640.14	1,237,884.51	1,237,884.51
Indirect costs based on rate ** multiplied by actual direct costs	1,695.64	185,682.68	309,471.13
2013-2014 Actual Indirect Costs	14,802.86	472,558.49	472,558.49
2011-2012 Fixed Carry Forward	10,238.26	0.00	0.00
Total Indirect Costs	4,564.60	472,558.49	472,558.49
Over/(Under) Recovery	-2,868.96	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	14,802.86	472,558.49	472,558.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,868.96	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	17,671.82	472,558.49	472,558.49
Direct Costs	1,695,640.14	1,237,884.51	1,237,884.51
Rate for 2015-2016 **	1.04*	38.17*	38.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05010
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	42,709.94	279,738.29	279,738.29
2011-2012 Fixed Carry Forward	17,862.03	-66,575.52	-54,464.73
Total Indirect Costs	24,847.91	346,313.81	334,203.02
2011-2012 Direct Costs	1,859,271.62	1,622,243.27	1,622,243.27
2013-2014 Rate	1.34*	21.35*	20.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,500,780.55	1,282,979.06	1,282,979.06
Indirect costs based on rate ** multiplied by actual direct costs	20,110.46	192,446.86	264,293.69
2013-2014 Actual Indirect Costs	53,225.25	271,026.74	271,026.74
2011-2012 Fixed Carry Forward	17,862.03	-66,575.52	-54,464.73
Total Indirect Costs	35,363.22	337,602.26	325,491.47
Over/(Under) Recovery	-15,252.76	0.00	-61,197.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	53,225.25	271,026.74	271,026.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,252.76	0.00	-61,197.78
Total Projected Indirect 2015-2016 (Numerator)	68,478.01	271,026.74	332,224.52
Direct Costs	1,500,780.55	1,282,979.06	1,282,979.06
Rate for 2015-2016 **	4.56*	21.12*	25.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05035
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	101,392.07	481,223.90	481,223.90
2011-2012 Fixed Carry Forward	26,610.21	-13,057.01	-12,877.05
Total Indirect Costs	74,781.86	494,280.91	494,100.95
2011-2012 Direct Costs	3,766,463.82	3,386,631.99	3,386,631.99
2013-2014 Rate	1.99*	14.60*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,973,058.04	3,561,161.38	3,561,161.38
Indirect costs based on rate ** multiplied by actual direct costs	79,063.85	519,929.56	519,573.45
2013-2014 Actual Indirect Costs	98,278.41	510,175.07	510,175.07
2011-2012 Fixed Carry Forward	26,610.21	-13,057.01	-12,877.05
Total Indirect Costs	71,668.20	523,232.08	523,052.12
Over/(Under) Recovery	7,395.65	-3,302.52	-3,478.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	98,278.41	510,175.07	510,175.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,395.65	-3,302.52	-3,478.67
Total Projected Indirect 2015-2016 (Numerator)	90,882.76	513,477.59	513,653.74
Direct Costs	3,973,058.04	3,561,161.38	3,561,161.38
Rate for 2015-2016 **	2.29*	14.42*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05040
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	65,567.65	591,485.28	591,485.28
2011-2012 Fixed Carry Forward	-6,390.88	0.00	-60,874.27
Total Indirect Costs	71,958.53	591,485.28	652,359.55
2011-2012 Direct Costs	4,091,145.12	3,565,227.49	3,565,227.49
2013-2014 Rate	1.76*	16.59*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,865,077.23	3,298,857.93	3,298,857.93
Indirect costs based on rate ** multiplied by actual direct costs	68,025.36	494,828.69	603,691.00
2013-2014 Actual Indirect Costs	81,475.77	647,695.07	647,695.07
2011-2012 Fixed Carry Forward	-6,390.88	0.00	-60,874.27
Total Indirect Costs	87,866.65	647,695.07	708,569.34
Over/(Under) Recovery	-19,841.29	0.00	-104,878.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	81,475.77	647,695.07	647,695.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-19,841.29	0.00	-104,878.34
Total Projected Indirect 2015-2016 (Numerator)	101,317.06	647,695.07	752,573.41
Direct Costs	3,865,077.23	3,298,857.93	3,298,857.93
Rate for 2015-2016 **	2.62*	19.63*	22.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05060
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	328,413.48	1,287,594.03	1,287,594.03
2011-2012 Fixed Carry Forward	-42,763.30	45,457.64	46,198.58
Total Indirect Costs	371,176.78	1,242,136.39	1,241,395.45
2011-2012 Direct Costs	11,831,487.40	10,872,306.85	10,872,306.85
2013-2014 Rate	3.14*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,787,798.19	10,846,440.38	10,846,440.38
Indirect costs based on rate ** multiplied by actual direct costs	370,136.86	1,238,663.49	1,238,663.49
2013-2014 Actual Indirect Costs	360,442.59	1,301,800.40	1,301,800.40
2011-2012 Fixed Carry Forward	-42,763.30	45,457.64	46,198.58
Total Indirect Costs	403,205.89	1,256,342.76	1,255,601.82
Over/(Under) Recovery	-33,069.03	-17,679.27	-16,938.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	360,442.59	1,301,800.40	1,301,800.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-33,069.03	-17,679.27	-16,938.33
Total Projected Indirect 2015-2016 (Numerator)	393,511.62	1,319,479.67	1,318,738.73
Direct Costs	11,787,798.19	10,846,440.38	10,846,440.38
Rate for 2015-2016 **	3.34*	12.17*	12.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05065
Form R0418

*** Final ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	31,233.99	251,168.21	251,168.21
2011-2012 Fixed Carry Forward	1,607.73	-17,396.58	-13,318.18
Total Indirect Costs	29,626.26	268,564.79	264,486.39
2011-2012 Direct Costs	2,094,606.45	1,874,672.23	1,874,672.23
2013-2014 Rate	1.41*	14.33*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,141,181.39	1,921,308.97	1,921,308.97
Indirect costs based on rate ** multiplied by actual direct costs	30,190.66	275,323.58	271,096.70
2013-2014 Actual Indirect Costs	34,808.32	254,680.74	254,680.74
2011-2012 Fixed Carry Forward	1,607.73	-17,396.58	-13,318.18
Total Indirect Costs	33,200.59	272,077.32	267,998.92
Over/(Under) Recovery	-3,009.93	3,246.26	3,097.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	34,808.32	254,680.74	254,680.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,009.93	3,246.26	3,097.78
Total Projected Indirect 2015-2016 (Numerator)	37,818.25	251,434.48	251,582.96
Direct Costs	2,141,181.39	1,921,308.97	1,921,308.97
Rate for 2015-2016 **	1.77*	13.09*	13.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 05070
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	375,225.18	1,115,158.07	1,115,158.07
2011-2012 Fixed Carry Forward	-40,686.74	0.00	95,483.40
Total Indirect Costs	415,911.92	1,115,158.07	1,019,674.67
2011-2012 Direct Costs	8,598,524.58	7,858,591.69	7,858,591.69
2013-2014 Rate	4.84*	14.19*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,694,803.90	7,841,737.64	7,841,737.64
Indirect costs based on rate ** multiplied by actual direct costs	420,828.51	1,112,742.57	1,017,857.55
2013-2014 Actual Indirect Costs	347,218.03	1,200,284.29	1,200,284.29
2011-2012 Fixed Carry Forward	-40,686.74	0.00	95,483.40
Total Indirect Costs	387,904.77	1,200,284.29	1,104,800.89
Over/(Under) Recovery	32,923.74	-87,541.72	-86,943.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	347,218.03	1,200,284.29	1,200,284.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	32,923.74	-87,541.72	-86,943.34
Total Projected Indirect 2015-2016 (Numerator)	314,294.29	1,287,826.01	1,287,227.63
Direct Costs	8,694,803.90	7,841,737.64	7,841,737.64
Rate for 2015-2016 **	3.61*	16.42*	16.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 06010
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	48,189.67	349,158.22	349,158.22
2011-2012 Fixed Carry Forward	1,856.71	-28,447.94	-28,645.54
Total Indirect Costs	46,332.96	377,606.16	377,803.76
2011-2012 Direct Costs	2,623,887.03	2,322,918.48	2,322,918.48
2013-2014 Rate	1.77*	16.26*	16.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,981,999.42	1,681,025.55	1,681,025.55
Indirect costs based on rate ** multiplied by actual direct costs	35,081.39	252,153.83	273,334.75
2013-2014 Actual Indirect Costs	46,718.00	347,691.87	347,691.87
2011-2012 Fixed Carry Forward	1,856.71	-28,447.94	-28,645.54
Total Indirect Costs	44,861.29	376,139.81	376,337.41
Over/(Under) Recovery	-9,779.90	0.00	-103,002.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	46,718.00	347,691.87	347,691.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-9,779.90	0.00	-103,002.66
Total Projected Indirect 2015-2016 (Numerator)	56,497.90	347,691.87	450,694.53
Direct Costs	1,981,999.42	1,681,025.55	1,681,025.55
Rate for 2015-2016 **	2.85*	20.68*	26.81**

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

Michigan Department of Education
Carry Forward Calculation
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School District 06020
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	238,507.16	602,961.61	602,961.61
2011-2012 Fixed Carry Forward	-121,452.90	0.00	-170,367.78
Total Indirect Costs	359,960.06	602,961.61	773,329.39
2011-2012 Direct Costs	2,983,889.54	2,619,435.09	2,619,435.09
2013-2014 Rate	12.06*	23.02*	29.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,315,154.35	2,932,484.87	2,932,484.87
Indirect costs based on rate ** multiplied by actual direct costs	399,807.61	439,872.73	733,121.22
2013-2014 Actual Indirect Costs	195,663.79	578,333.27	578,333.27
2011-2012 Fixed Carry Forward	-121,452.90	0.00	-170,367.78
Total Indirect Costs	317,116.69	578,333.27	748,701.05
Over/(Under) Recovery	82,690.92	0.00	-15,579.83

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	195,663.79	578,333.27	578,333.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	82,690.92	0.00	-15,579.83
Total Projected Indirect 2015-2016 (Numerator)	112,972.87	578,333.27	593,913.10
Direct Costs	3,315,154.35	2,932,484.87	2,932,484.87
Rate for 2015-2016 **	3.41*	19.72*	20.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 06050
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	573,153.89	2,147,050.31	2,147,050.31
2011-2012 Fixed Carry Forward	-8,033.50	0.00	46,123.61
Total Indirect Costs	581,187.39	2,147,050.31	2,100,926.70
2011-2012 Direct Costs	14,305,235.78	12,731,339.36	12,731,339.36
2013-2014 Rate	4.06*	16.86*	16.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,311,821.44	12,712,293.14	12,712,293.14
Indirect costs based on rate ** multiplied by actual direct costs	581,059.95	1,906,843.97	2,097,528.37
2013-2014 Actual Indirect Costs	611,634.11	2,211,162.41	2,211,162.41
2011-2012 Fixed Carry Forward	-8,033.50	0.00	46,123.61
Total Indirect Costs	619,667.61	2,211,162.41	2,165,038.80
Over/(Under) Recovery	-38,607.66	0.00	-67,510.43

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	611,634.11	2,211,162.41	2,211,162.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-38,607.66	0.00	-67,510.43
Total Projected Indirect 2015-2016 (Numerator)	650,241.77	2,211,162.41	2,278,672.84
Direct Costs	14,311,821.44	12,712,293.14	12,712,293.14
Rate for 2015-2016 **	4.54*	17.39*	17.92**

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

Michigan Department of Education
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School District 07010
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*** Final ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	13,076.00	42,777.00	42,777.00
2011-2012 Fixed Carry Forward	-294.04	0.00	-4,095.69
Total Indirect Costs	13,370.04	42,777.00	46,872.69
2011-2012 Direct Costs	269,126.00	239,425.00	239,425.00
2013-2014 Rate	4.97*	17.87*	19.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	302,809.00	267,009.00	267,009.00
Indirect costs based on rate ** multiplied by actual direct costs	15,049.61	40,051.35	52,280.36
2013-2014 Actual Indirect Costs	14,095.00	49,895.00	49,895.00
2011-2012 Fixed Carry Forward	-294.04	0.00	-4,095.69
Total Indirect Costs	14,389.04	49,895.00	53,990.69
Over/(Under) Recovery	660.57	0.00	-1,710.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	14,095.00	49,895.00	49,895.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	660.57	0.00	-1,710.33
Total Projected Indirect 2015-2016 (Numerator)	13,434.43	49,895.00	51,605.33
Direct Costs	302,809.00	267,009.00	267,009.00
Rate for 2015-2016 **	4.44*	18.69*	19.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 07020
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*** Final ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	142,283.18	682,408.39	682,408.39
2011-2012 Fixed Carry Forward	4,237.33	-21,473.92	-21,471.08
Total Indirect Costs	138,045.85	703,882.31	703,879.47
2011-2012 Direct Costs	5,558,001.99	5,017,876.78	5,017,876.78
2013-2014 Rate	2.48*	14.03*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,963,637.51	4,453,744.54	4,453,744.54
Indirect costs based on rate ** multiplied by actual direct costs	123,098.21	624,860.36	624,860.36
2013-2014 Actual Indirect Costs	155,674.69	665,567.66	665,567.66
2011-2012 Fixed Carry Forward	4,237.33	-21,473.92	-21,471.08
Total Indirect Costs	151,437.36	687,041.58	687,038.74
Over/(Under) Recovery	-28,339.15	-62,181.22	-62,178.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	155,674.69	665,567.66	665,567.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-28,339.15	-62,181.22	-62,178.38
Total Projected Indirect 2015-2016 (Numerator)	184,013.84	727,748.88	727,746.04
Direct Costs	4,963,637.51	4,453,744.54	4,453,744.54
Rate for 2015-2016 **	3.71*	16.34*	16.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 07040
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	256,833.33	883,848.65	883,848.65
2011-2012 Fixed Carry Forward	11,188.62	0.00	36,063.75
Total Indirect Costs	245,644.71	883,848.65	847,784.90
2011-2012 Direct Costs	6,394,579.51	5,767,564.19	5,767,564.19
2013-2014 Rate	3.84*	15.32*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,995,279.26	5,461,836.96	5,461,836.96
Indirect costs based on rate ** multiplied by actual direct costs	230,218.72	819,275.54	802,890.03
2013-2014 Actual Indirect Costs	245,402.24	778,844.54	778,844.54
2011-2012 Fixed Carry Forward	11,188.62	0.00	36,063.75
Total Indirect Costs	234,213.62	778,844.54	742,780.79
Over/(Under) Recovery	-3,994.90	0.00	60,109.24

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	245,402.24	778,844.54	778,844.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,994.90	0.00	60,109.24
Total Projected Indirect 2015-2016 (Numerator)	249,397.14	778,844.54	718,735.30
Direct Costs	5,995,279.26	5,461,836.96	5,461,836.96
Rate for 2015-2016 **	4.16*	14.26*	13.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 08000
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*** Final ***

Barry ISD
535 WEST WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	280,653.17	371,946.67	371,946.67
2011-2012 Fixed Carry Forward	-47,788.69	-71,712.43	-71,712.43
Total Indirect Costs	328,441.86	443,659.10	443,659.10
2011-2012 Direct Costs	4,480,307.35	4,389,013.85	4,389,013.85
2013-2014 Rate	7.33*	10.11*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,861,887.56	4,769,447.41	4,769,447.41
Indirect costs based on rate ** multiplied by actual direct costs	356,376.36	482,191.13	482,191.13
2013-2014 Actual Indirect Costs	269,396.12	361,836.27	361,836.27
2011-2012 Fixed Carry Forward	-47,788.69	-71,712.43	-71,712.43
Total Indirect Costs	317,184.81	433,548.70	433,548.70
Over/(Under) Recovery	39,191.55	48,642.43	48,642.43

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	269,396.12	361,836.27	361,836.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	39,191.55	48,642.43	48,642.43
Total Projected Indirect 2015-2016 (Numerator)	230,204.57	313,193.84	313,193.84
Direct Costs	4,861,887.56	4,769,447.41	4,769,447.41
Rate for 2015-2016 **	4.73*	6.57*	6.57**

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

Michigan Department of Education
Carry Forward Calculation
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School District 08010
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*** Final ***

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	457,563.32	1,605,716.64	1,605,716.64
2011-2012 Fixed Carry Forward	65,637.32	0.00	341,460.37
Total Indirect Costs	391,926.00	1,605,716.64	1,264,256.27
2011-2012 Direct Costs	12,932,764.88	11,784,611.56	11,784,611.56
2013-2014 Rate	3.03*	13.63*	10.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,112,558.36	10,923,923.91	10,923,923.91
Indirect costs based on rate ** multiplied by actual direct costs	367,010.52	1,488,930.83	1,172,137.04
2013-2014 Actual Indirect Costs	443,887.43	1,632,521.88	1,632,521.88
2011-2012 Fixed Carry Forward	65,637.32	0.00	341,460.37
Total Indirect Costs	378,250.11	1,632,521.88	1,291,061.51
Over/(Under) Recovery	-11,239.59	-143,591.05	-118,924.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	443,887.43	1,632,521.88	1,632,521.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,239.59	-143,591.05	-118,924.47
Total Projected Indirect 2015-2016 (Numerator)	455,127.02	1,776,112.93	1,751,446.35
Direct Costs	12,112,558.36	10,923,923.91	10,923,923.91
Rate for 2015-2016 **	3.76*	16.26*	16.03**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	884,798.48	3,200,124.43	3,200,124.43
2011-2012 Fixed Carry Forward	-105,716.66	0.00	328,144.81
Total Indirect Costs	990,515.14	3,200,124.43	2,871,979.62
2011-2012 Direct Costs	23,002,961.32	20,687,635.37	20,687,635.37
2013-2014 Rate	4.31*	15.47*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,540,987.54	19,288,270.08	19,288,270.08
Indirect costs based on rate ** multiplied by actual direct costs	928,416.56	2,893,240.51	2,677,211.89
2013-2014 Actual Indirect Costs	839,953.32	3,092,670.78	3,092,670.78
2011-2012 Fixed Carry Forward	-105,716.66	0.00	328,144.81
Total Indirect Costs	945,669.98	3,092,670.78	2,764,525.97
Over/(Under) Recovery	-17,253.42	0.00	-87,314.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	839,953.32	3,092,670.78	3,092,670.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,253.42	0.00	-87,314.08
Total Projected Indirect 2015-2016 (Numerator)	857,206.74	3,092,670.78	3,179,984.86
Direct Costs	21,540,987.54	19,288,270.08	19,288,270.08
Rate for 2015-2016 **	3.98*	16.03*	16.49**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	640,975.83	3,065,698.27	3,065,698.27
2011-2012 Fixed Carry Forward	-5,161.96	137,524.03	137,721.91
Total Indirect Costs	646,137.79	2,928,174.24	2,927,976.36
2011-2012 Direct Costs	26,367,284.54	23,942,562.10	23,942,562.10
2013-2014 Rate	2.45*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,630,509.79	24,158,311.92	24,158,311.92
Indirect costs based on rate ** multiplied by actual direct costs	652,447.49	2,954,561.55	2,954,561.55
2013-2014 Actual Indirect Costs	808,563.48	3,280,761.35	3,280,761.35
2011-2012 Fixed Carry Forward	-5,161.96	137,524.03	137,721.91
Total Indirect Costs	813,725.44	3,143,237.32	3,143,039.44
Over/(Under) Recovery	-161,277.95	-188,675.77	-188,477.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	808,563.48	3,280,761.35	3,280,761.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-161,277.95	-188,675.77	-188,477.89
Total Projected Indirect 2015-2016 (Numerator)	969,841.43	3,469,437.12	3,469,239.24
Direct Costs	26,630,509.79	24,158,311.92	24,158,311.92
Rate for 2015-2016 **	3.64*	14.36*	14.36**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,126,048.81	3,642,571.10	3,642,571.10
2011-2012 Fixed Carry Forward	-257,961.78	-177,318.50	-171,185.31
Total Indirect Costs	2,384,010.59	3,819,889.60	3,813,756.41
2011-2012 Direct Costs	29,415,452.37	27,898,930.08	27,898,930.08
2013-2014 Rate	8.10*	13.69*	13.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,175,429.05	31,519,741.92	31,519,741.92
Indirect costs based on rate ** multiplied by actual direct costs	2,687,209.75	4,315,052.67	4,308,748.72
2013-2014 Actual Indirect Costs	1,903,070.89	3,558,758.02	3,558,758.02
2011-2012 Fixed Carry Forward	-257,961.78	-177,318.50	-171,185.31
Total Indirect Costs	2,161,032.67	3,736,076.52	3,729,943.33
Over/(Under) Recovery	526,177.08	578,976.15	578,805.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,903,070.89	3,558,758.02	3,558,758.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	526,177.08	578,976.15	578,805.39
Total Projected Indirect 2015-2016 (Numerator)	1,376,893.81	2,979,781.87	2,979,952.63
Direct Costs	33,175,429.05	31,519,741.92	31,519,741.92
Rate for 2015-2016 **	4.15*	9.45*	9.45**

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

Michigan Department of Education
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Bay City School District
910 NORTH WALNUT ST
BAY CITY, MI 48706

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,863,289.64	8,326,529.11	8,326,529.11
2011-2012 Fixed Carry Forward	-77,474.33	479,689.18	577,488.46
Total Indirect Costs	1,940,763.97	7,846,839.93	7,749,040.65
2011-2012 Direct Costs	66,004,945.30	59,541,705.83	59,541,705.83
2013-2014 Rate	2.94*	13.18*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	67,596,338.41	60,424,837.99	60,424,837.99
Indirect costs based on rate ** multiplied by actual direct costs	1,987,332.35	7,963,993.65	7,861,271.42
2013-2014 Actual Indirect Costs	2,028,272.53	9,199,772.95	9,199,772.95
2011-2012 Fixed Carry Forward	-77,474.33	479,689.18	577,488.46
Total Indirect Costs	2,105,746.86	8,720,083.77	8,622,284.49
Over/(Under) Recovery	-118,414.51	-756,090.12	-761,013.07

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,028,272.53	9,199,772.95	9,199,772.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-118,414.51	-756,090.12	-761,013.07
Total Projected Indirect 2015-2016 (Numerator)	2,146,687.04	9,955,863.07	9,960,786.02
Direct Costs	67,596,338.41	60,424,837.99	60,424,837.99
Rate for 2015-2016 **	3.18*	16.48*	16.48**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	673,389.93	3,029,872.23	3,029,872.23
2011-2012 Fixed Carry Forward	-259,150.99	0.00	-359,933.48
Total Indirect Costs	932,540.92	3,029,872.23	3,389,805.71
2011-2012 Direct Costs	19,403,742.44	17,124,943.14	17,124,943.14
2013-2014 Rate	4.81*	17.69*	19.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,027,610.13	17,939,733.54	17,939,733.54
Indirect costs based on rate ** multiplied by actual direct costs	963,328.05	2,690,960.03	3,550,273.27
2013-2014 Actual Indirect Costs	689,935.71	2,777,812.30	2,777,812.30
2011-2012 Fixed Carry Forward	-259,150.99	0.00	-359,933.48
Total Indirect Costs	949,086.70	2,777,812.30	3,137,745.78
Over/(Under) Recovery	14,241.35	0.00	412,527.49

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	689,935.71	2,777,812.30	2,777,812.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	14,241.35	0.00	412,527.49
Total Projected Indirect 2015-2016 (Numerator)	675,694.36	2,777,812.30	2,365,284.81
Direct Costs	20,027,610.13	17,939,733.54	17,939,733.54
Rate for 2015-2016 **	3.37*	15.48*	13.18**

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

Michigan Department of Education
Carry Forward Calculation
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School District 09050
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	589,005.25	2,040,588.48	2,040,588.48
2011-2012 Fixed Carry Forward	-163,855.37	-191,436.37	-172,937.99
Total Indirect Costs	752,860.62	2,232,024.85	2,213,526.47
2011-2012 Direct Costs	14,373,680.42	12,922,097.19	12,922,097.19
2013-2014 Rate	5.24*	17.27*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,927,651.62	13,521,313.41	13,521,313.41
Indirect costs based on rate ** multiplied by actual direct costs	782,208.94	2,028,197.01	2,316,200.99
2013-2014 Actual Indirect Costs	533,804.45	1,940,142.66	1,940,142.66
2011-2012 Fixed Carry Forward	-163,855.37	-191,436.37	-172,937.99
Total Indirect Costs	697,659.82	2,131,579.03	2,113,080.65
Over/(Under) Recovery	84,549.12	0.00	203,120.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	533,804.45	1,940,142.66	1,940,142.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	84,549.12	0.00	203,120.34
Total Projected Indirect 2015-2016 (Numerator)	449,255.33	1,940,142.66	1,737,022.32
Direct Costs	14,927,651.62	13,521,313.41	13,521,313.41
Rate for 2015-2016 **	3.01*	14.35*	12.85**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	98,815.43	1,189,541.47	1,189,541.47
2011-2012 Fixed Carry Forward	0.00	77,606.31	106,834.03
Total Indirect Costs	98,815.43	1,111,935.16	1,082,707.44
2011-2012 Direct Costs	12,014,413.77	10,923,687.73	10,923,687.73
2013-2014 Rate	0.82*	10.18*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,631,958.73	10,446,274.27	10,446,274.27
Indirect costs based on rate ** multiplied by actual direct costs	95,382.06	1,063,430.72	1,035,225.78
2013-2014 Actual Indirect Costs	165,689.56	1,351,374.02	1,351,374.02
2011-2012 Fixed Carry Forward	0.00	77,606.31	106,834.03
Total Indirect Costs	165,689.56	1,273,767.71	1,244,539.99
Over/(Under) Recovery	-70,307.50	-210,336.99	-209,314.21

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	165,689.56	1,351,374.02	1,351,374.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,307.50	-210,336.99	-209,314.21
Total Projected Indirect 2015-2016 (Numerator)	235,997.06	1,561,711.01	1,560,688.23
Direct Costs	11,631,958.73	10,446,274.27	10,446,274.27
Rate for 2015-2016 **	2.03*	14.95*	14.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 09901
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,064.24	122,191.91	122,191.91
2011-2012 Fixed Carry Forward	0.00	4,365.61	4,365.61
Total Indirect Costs	2,064.24	117,826.30	117,826.30
2011-2012 Direct Costs	1,397,250.67	1,277,123.00	1,277,123.00
2013-2014 Rate	0.15*	9.23*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,433,939.04	1,229,471.50	1,229,471.50
Indirect costs based on rate ** multiplied by actual direct costs	2,150.91	113,480.22	113,480.22
2013-2014 Actual Indirect Costs	449.40	204,916.94	204,916.94
2011-2012 Fixed Carry Forward	0.00	4,365.61	4,365.61
Total Indirect Costs	449.40	200,551.33	200,551.33
Over/(Under) Recovery	1,701.51	-87,071.11	-87,071.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	449.40	204,916.94	204,916.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,701.51	-87,071.11	-87,071.11
Total Projected Indirect 2015-2016 (Numerator)	-1,252.11	291,988.05	291,988.05
Direct Costs	1,433,939.04	1,229,471.50	1,229,471.50
Rate for 2015-2016 **	0.00*	23.75*	23.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 09902
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*** Final ***

Bay County PSA
1110 STATE ST
BAY CITY, MI 48706

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	15,733.84	175,478.48	175,478.48
2011-2012 Fixed Carry Forward	-4,788.37	66,174.22	64,591.08
Total Indirect Costs	20,522.21	109,304.26	110,887.40
2011-2012 Direct Costs	2,451,179.19	2,291,434.55	2,291,434.55
2013-2014 Rate	0.84*	4.77*	4.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,638,264.39	2,436,807.39	2,436,807.39
Indirect costs based on rate ** multiplied by actual direct costs	22,161.42	116,235.71	117,941.48
2013-2014 Actual Indirect Costs	10,816.07	212,273.07	212,273.07
2011-2012 Fixed Carry Forward	-4,788.37	66,174.22	64,591.08
Total Indirect Costs	15,604.44	146,098.85	147,681.99
Over/(Under) Recovery	6,556.98	-29,863.14	-29,740.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	10,816.07	212,273.07	212,273.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	6,556.98	-29,863.14	-29,740.51
Total Projected Indirect 2015-2016 (Numerator)	4,259.09	242,136.21	242,013.58
Direct Costs	2,638,264.39	2,436,807.39	2,436,807.39
Rate for 2015-2016 **	0.16*	9.94*	9.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 09903
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	76,539.00	308,724.00	308,724.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	76,539.00	308,724.00	308,724.00
2011-2012 Direct Costs	1,081,504.00	849,319.00	849,319.00
2013-2014 Rate	7.08*	36.35*	36.35**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,445,464.00	3,662,595.00	3,662,595.00
Indirect costs based on rate ** multiplied by actual direct costs	314,738.85	549,389.25	915,648.75
2013-2014 Actual Indirect Costs	82,327.00	865,196.00	865,196.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	82,327.00	865,196.00	865,196.00
Over/(Under) Recovery	232,411.85	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	82,327.00	865,196.00	865,196.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	232,411.85	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	-150,084.85	865,196.00	865,196.00
Direct Costs	4,445,464.00	3,662,595.00	3,662,595.00
Rate for 2015-2016 **	0.00*	23.62*	23.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 10015
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	490,969.35	1,807,803.97	1,807,803.97
2011-2012 Fixed Carry Forward	20,255.38	0.00	60,628.66
Total Indirect Costs	470,713.97	1,807,803.97	1,747,175.31
2011-2012 Direct Costs	13,669,507.33	12,352,672.71	12,352,672.71
2013-2014 Rate	3.44*	14.63*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,620,009.35	12,164,310.65	12,164,310.65
Indirect costs based on rate ** multiplied by actual direct costs	468,528.32	1,779,638.65	1,720,033.53
2013-2014 Actual Indirect Costs	524,069.19	1,979,767.89	1,979,767.89
2011-2012 Fixed Carry Forward	20,255.38	0.00	60,628.66
Total Indirect Costs	503,813.81	1,979,767.89	1,919,139.23
Over/(Under) Recovery	-35,285.49	-200,129.24	-199,105.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	524,069.19	1,979,767.89	1,979,767.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-35,285.49	-200,129.24	-199,105.70
Total Projected Indirect 2015-2016 (Numerator)	559,354.68	2,179,897.13	2,178,873.59
Direct Costs	13,620,009.35	12,164,310.65	12,164,310.65
Rate for 2015-2016 **	4.11*	17.92*	17.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 10025
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	86,478.68	552,214.30	552,214.30
2011-2012 Fixed Carry Forward	-50,893.03	-12,022.08	-11,698.91
Total Indirect Costs	137,371.71	564,236.38	563,913.21
2011-2012 Direct Costs	5,381,099.24	4,915,363.62	4,915,363.62
2013-2014 Rate	2.55*	11.48*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,398,647.38	4,887,016.06	4,887,016.06
Indirect costs based on rate ** multiplied by actual direct costs	137,665.51	561,029.44	560,540.74
2013-2014 Actual Indirect Costs	58,723.25	570,354.57	570,354.57
2011-2012 Fixed Carry Forward	-50,893.03	-12,022.08	-11,698.91
Total Indirect Costs	109,616.28	582,376.65	582,053.48
Over/(Under) Recovery	28,049.23	-21,347.21	-21,512.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	58,723.25	570,354.57	570,354.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	28,049.23	-21,347.21	-21,512.74
Total Projected Indirect 2015-2016 (Numerator)	30,674.02	591,701.78	591,867.31
Direct Costs	5,398,647.38	4,887,016.06	4,887,016.06
Rate for 2015-2016 **	0.57*	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 2015-2016 Indirect Cost Rates
School District 11000
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*** Final ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,802,454.29	3,055,875.72	3,055,875.72
2011-2012 Fixed Carry Forward	554,250.31	731,709.41	726,430.73
Total Indirect Costs	1,248,203.98	2,324,166.31	2,329,444.99
2011-2012 Direct Costs	27,407,867.24	26,175,432.81	26,175,432.81
2013-2014 Rate	4.55*	8.88*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,102,852.74	27,670,081.66	27,670,081.66
Indirect costs based on rate ** multiplied by actual direct costs	1,324,179.80	2,457,103.25	2,462,637.27
2013-2014 Actual Indirect Costs	2,250,107.32	3,682,878.40	3,682,878.40
2011-2012 Fixed Carry Forward	554,250.31	731,709.41	726,430.73
Total Indirect Costs	1,695,857.01	2,951,168.99	2,956,447.67
Over/(Under) Recovery	-371,677.21	-494,065.74	-493,810.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,250,107.32	3,682,878.40	3,682,878.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-371,677.21	-494,065.74	-493,810.40
Total Projected Indirect 2015-2016 (Numerator)	2,621,784.53	4,176,944.14	4,176,688.80
Direct Costs	29,102,852.74	27,670,081.66	27,670,081.66
Rate for 2015-2016 **	9.01*	15.10*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
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School District 11010
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,607,777.82	4,067,430.90	4,067,430.90
2011-2012 Fixed Carry Forward	0.00	-1,093,655.21	-377,641.46
Total Indirect Costs	1,607,777.82	5,161,086.11	4,445,072.36
2011-2012 Direct Costs	30,251,949.23	27,792,296.15	27,792,296.15
2013-2014 Rate	5.31*	18.57*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	30,125,959.03	27,558,916.93	27,558,916.93
Indirect costs based on rate ** multiplied by actual direct costs	1,599,688.42	4,133,837.54	4,406,670.82
2013-2014 Actual Indirect Costs	1,093,891.87	3,660,933.97	3,660,933.97
2011-2012 Fixed Carry Forward	0.00	-1,093,655.21	-377,641.46
Total Indirect Costs	1,093,891.87	4,754,589.18	4,038,575.43
Over/(Under) Recovery	505,796.55	0.00	368,095.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,093,891.87	3,660,933.97	3,660,933.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	505,796.55	0.00	368,095.39
Total Projected Indirect 2015-2016 (Numerator)	588,095.32	3,660,933.97	3,292,838.58
Direct Costs	30,125,959.03	27,558,916.93	27,558,916.93
Rate for 2015-2016 **	1.95*	13.28*	11.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	741,331.57	3,018,639.44	3,018,639.44
2011-2012 Fixed Carry Forward	-274,882.55	-120,296.87	-120,296.87
Total Indirect Costs	1,016,214.12	3,138,936.31	3,138,936.31
2011-2012 Direct Costs	22,933,838.96	20,656,531.09	20,656,531.09
2013-2014 Rate	4.43*	15.20*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,888,198.54	20,913,564.05	20,913,564.05
Indirect costs based on rate ** multiplied by actual direct costs	1,058,247.20	3,137,034.61	3,178,861.74
2013-2014 Actual Indirect Costs	1,160,523.15	4,135,157.64	4,135,157.64
2011-2012 Fixed Carry Forward	-274,882.55	-120,296.87	-120,296.87
Total Indirect Costs	1,435,405.70	4,255,454.51	4,255,454.51
Over/(Under) Recovery	-377,158.50	0.00	-1,076,592.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,160,523.15	4,135,157.64	4,135,157.64
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-377,158.50	0.00	-1,076,592.77
Total Projected Indirect 2015-2016 (Numerator)	1,537,681.65	4,135,157.64	5,211,750.41
Direct Costs	23,888,198.54	20,913,564.05	20,913,564.05
Rate for 2015-2016 **	6.44*	19.77*	24.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 11030
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	539,315.49	2,883,674.69	2,883,674.69
2011-2012 Fixed Carry Forward	-81,415.00	-283,924.29	-282,019.09
Total Indirect Costs	620,730.49	3,167,598.98	3,165,693.78
2011-2012 Direct Costs	23,691,474.14	21,347,114.94	21,347,114.94
2013-2014 Rate	2.62*	14.84*	14.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,968,265.39	21,654,889.77	21,654,889.77
Indirect costs based on rate ** multiplied by actual direct costs	627,968.55	3,213,585.64	3,211,420.15
2013-2014 Actual Indirect Costs	602,712.63	2,916,088.25	2,916,088.25
2011-2012 Fixed Carry Forward	-81,415.00	-283,924.29	-282,019.09
Total Indirect Costs	684,127.63	3,200,012.54	3,198,107.34
Over/(Under) Recovery	-56,159.08	13,573.10	13,312.81

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	602,712.63	2,916,088.25	2,916,088.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,159.08	13,573.10	13,312.81
Total Projected Indirect 2015-2016 (Numerator)	658,871.71	2,902,515.15	2,902,775.44
Direct Costs	23,968,265.39	21,654,889.77	21,654,889.77
Rate for 2015-2016 **	2.75*	13.40*	13.40**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	304,959.18	1,060,916.90	1,060,916.90
2011-2012 Fixed Carry Forward	-1,610.13	0.00	58,878.40
Total Indirect Costs	306,569.31	1,060,916.90	1,002,038.50
2011-2012 Direct Costs	7,406,989.24	6,651,031.52	6,651,031.52
2013-2014 Rate	4.14*	15.95*	15.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,591,773.82	6,808,716.43	6,808,716.43
Indirect costs based on rate ** multiplied by actual direct costs	314,299.44	1,021,307.46	1,026,073.57
2013-2014 Actual Indirect Costs	386,004.81	1,169,062.20	1,169,062.20
2011-2012 Fixed Carry Forward	-1,610.13	0.00	58,878.40
Total Indirect Costs	387,614.94	1,169,062.20	1,110,183.80
Over/(Under) Recovery	-73,315.50	0.00	-84,110.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	386,004.81	1,169,062.20	1,169,062.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-73,315.50	0.00	-84,110.23
Total Projected Indirect 2015-2016 (Numerator)	459,320.31	1,169,062.20	1,253,172.43
Direct Costs	7,591,773.82	6,808,716.43	6,808,716.43
Rate for 2015-2016 **	6.05*	17.17*	18.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	79,072.30	289,003.21	289,003.21
2011-2012 Fixed Carry Forward	-15,140.47	0.00	-39,871.08
Total Indirect Costs	94,212.77	289,003.21	328,874.29
2011-2012 Direct Costs	1,438,575.85	1,228,644.94	1,228,644.94
2013-2014 Rate	6.55*	23.52*	26.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	159,145.79	53,560.01	53,560.01
Indirect costs based on rate ** multiplied by actual direct costs	10,424.05	8,034.00	13,390.00
2013-2014 Actual Indirect Costs	40,992.16	146,577.94	146,577.94
2011-2012 Fixed Carry Forward	-15,140.47	0.00	-39,871.08
Total Indirect Costs	56,132.63	146,577.94	186,449.02
Over/(Under) Recovery	-45,708.58	0.00	-173,059.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	40,992.16	146,577.94	146,577.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-45,708.58	0.00	-173,059.02
Total Projected Indirect 2015-2016 (Numerator)	86,700.74	146,577.94	319,636.96
Direct Costs	159,145.79	53,560.01	53,560.01
Rate for 2015-2016 **	54.48*	273.67*	596.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 11200
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	646,686.86	1,841,888.35	1,841,888.35
2011-2012 Fixed Carry Forward	104,563.61	0.00	15,757.88
Total Indirect Costs	542,123.25	1,841,888.35	1,826,130.47
2011-2012 Direct Costs	11,532,048.55	10,336,847.06	10,336,847.06
2013-2014 Rate	4.70*	17.82*	17.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,869,245.18	10,722,784.99	10,722,784.99
Indirect costs based on rate ** multiplied by actual direct costs	557,854.52	1,608,417.75	1,894,716.11
2013-2014 Actual Indirect Costs	617,063.66	1,763,523.85	1,763,523.85
2011-2012 Fixed Carry Forward	104,563.61	0.00	15,757.88
Total Indirect Costs	512,500.05	1,763,523.85	1,747,765.97
Over/(Under) Recovery	45,354.47	0.00	146,950.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	617,063.66	1,763,523.85	1,763,523.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,354.47	0.00	146,950.14
Total Projected Indirect 2015-2016 (Numerator)	571,709.19	1,763,523.85	1,616,573.71
Direct Costs	11,869,245.18	10,722,784.99	10,722,784.99
Rate for 2015-2016 **	4.82*	16.45*	15.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 11210
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	268,379.72	1,336,927.71	1,336,927.71
2011-2012 Fixed Carry Forward	-9,545.09	-152,469.86	-152,469.86
Total Indirect Costs	277,924.81	1,489,397.57	1,489,397.57
2011-2012 Direct Costs	11,424,643.44	10,356,095.45	10,356,095.45
2013-2014 Rate	2.43*	14.38*	14.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,996,687.88	10,283,307.97	10,283,307.97
Indirect costs based on rate ** multiplied by actual direct costs	267,219.52	1,478,739.69	1,478,739.69
2013-2014 Actual Indirect Costs	301,214.00	1,318,994.91	1,318,994.91
2011-2012 Fixed Carry Forward	-9,545.09	-152,469.86	-152,469.86
Total Indirect Costs	310,759.09	1,471,464.77	1,471,464.77
Over/(Under) Recovery	-43,539.57	7,274.92	7,274.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	301,214.00	1,318,994.91	1,318,994.91
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-43,539.57	7,274.92	7,274.92
Total Projected Indirect 2015-2016 (Numerator)	344,753.57	1,311,719.99	1,311,719.99
Direct Costs	10,996,687.88	10,283,307.97	10,283,307.97
Rate for 2015-2016 **	3.14*	12.76*	12.76**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	613,759.28	2,309,390.58	2,309,390.58
2011-2012 Fixed Carry Forward	-145,499.97	-31,845.93	-32,176.33
Total Indirect Costs	759,259.25	2,341,236.51	2,341,566.91
2011-2012 Direct Costs	19,050,413.50	17,354,782.20	17,354,782.20
2013-2014 Rate	3.99*	13.49*	13.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,200,028.08	19,127,008.69	19,127,008.69
Indirect costs based on rate ** multiplied by actual direct costs	845,881.12	2,580,233.47	2,580,233.47
2013-2014 Actual Indirect Costs	669,353.41	2,742,372.80	2,742,372.80
2011-2012 Fixed Carry Forward	-145,499.97	-31,845.93	-32,176.33
Total Indirect Costs	814,853.38	2,774,218.73	2,774,549.13
Over/(Under) Recovery	31,027.74	-193,985.26	-194,315.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	669,353.41	2,742,372.80	2,742,372.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	31,027.74	-193,985.26	-194,315.66
Total Projected Indirect 2015-2016 (Numerator)	638,325.67	2,936,358.06	2,936,688.46
Direct Costs	21,200,028.08	19,127,008.69	19,127,008.69
Rate for 2015-2016 **	3.01*	15.35*	15.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 11250
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	201,713.93	645,890.59	645,890.59
2011-2012 Fixed Carry Forward	-159,076.39	-25,675.34	-25,675.34
Total Indirect Costs	360,790.32	671,565.93	671,565.93
2011-2012 Direct Costs	7,335,398.84	6,891,222.18	6,891,222.18
2013-2014 Rate	4.92*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,010,800.37	7,462,542.16	7,462,542.16
Indirect costs based on rate ** multiplied by actual direct costs	394,131.38	727,597.86	727,597.86
2013-2014 Actual Indirect Costs	225,929.51	774,187.72	774,187.72
2011-2012 Fixed Carry Forward	-159,076.39	-25,675.34	-25,675.34
Total Indirect Costs	385,005.90	799,863.06	799,863.06
Over/(Under) Recovery	9,125.48	-72,265.20	-72,265.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	225,929.51	774,187.72	774,187.72
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	9,125.48	-72,265.20	-72,265.20
Total Projected Indirect 2015-2016 (Numerator)	216,804.03	846,452.92	846,452.92
Direct Costs	8,010,800.37	7,462,542.16	7,462,542.16
Rate for 2015-2016 **	2.71*	11.34*	11.34**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	550,426.58	3,953,770.50	3,953,770.50
2011-2012 Fixed Carry Forward	108,165.20	-143,685.15	-143,685.15
Total Indirect Costs	442,261.38	4,097,455.65	4,097,455.65
2011-2012 Direct Costs	34,603,319.77	31,199,975.85	31,199,975.85
2013-2014 Rate	1.28*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	36,139,379.84	32,509,882.49	32,509,882.49
Indirect costs based on rate ** multiplied by actual direct costs	462,584.06	4,268,547.57	4,268,547.57
2013-2014 Actual Indirect Costs	522,106.54	4,151,603.89	4,151,603.89
2011-2012 Fixed Carry Forward	108,165.20	-143,685.15	-143,685.15
Total Indirect Costs	413,941.34	4,295,289.04	4,295,289.04
Over/(Under) Recovery	48,642.72	-26,741.47	-26,741.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	522,106.54	4,151,603.89	4,151,603.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	48,642.72	-26,741.47	-26,741.47
Total Projected Indirect 2015-2016 (Numerator)	473,463.82	4,178,345.36	4,178,345.36
Direct Costs	36,139,379.84	32,509,882.49	32,509,882.49
Rate for 2015-2016 **	1.31*	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 2015-2016 Indirect Cost Rates
School District 11310
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*** Final ***

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	814,209.57	1,881,094.52	1,881,094.52
2011-2012 Fixed Carry Forward	-265,798.86	-350,605.59	-320,497.01
Total Indirect Costs	1,080,008.43	2,231,700.11	2,201,591.53
2011-2012 Direct Costs	12,741,094.95	11,674,210.00	11,674,210.00
2013-2014 Rate	8.48*	19.12*	18.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,801,180.40	11,924,018.28	11,924,018.28
Indirect costs based on rate ** multiplied by actual direct costs	1,085,540.10	1,788,602.74	2,248,869.85
2013-2014 Actual Indirect Costs	774,730.42	1,982,887.54	1,982,887.54
2011-2012 Fixed Carry Forward	-265,798.86	-350,605.59	-320,497.01
Total Indirect Costs	1,040,529.28	2,333,493.13	2,303,384.55
Over/(Under) Recovery	45,010.82	0.00	-54,514.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	774,730.42	1,982,887.54	1,982,887.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,010.82	0.00	-54,514.70
Total Projected Indirect 2015-2016 (Numerator)	729,719.60	1,982,887.54	2,037,402.24
Direct Costs	12,801,180.40	11,924,018.28	11,924,018.28
Rate for 2015-2016 **	5.70*	16.63*	17.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 11320
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	321,214.30	1,330,238.35	1,330,238.35
2011-2012 Fixed Carry Forward	-6,655.01	48,015.15	47,944.11
Total Indirect Costs	327,869.31	1,282,223.20	1,282,294.24
2011-2012 Direct Costs	10,874,234.80	9,865,210.75	9,865,210.75
2013-2014 Rate	3.02*	13.00*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,469,463.17	10,509,681.19	10,509,681.19
Indirect costs based on rate ** multiplied by actual direct costs	346,377.79	1,366,258.55	1,366,258.55
2013-2014 Actual Indirect Costs	439,532.30	1,399,314.28	1,399,314.28
2011-2012 Fixed Carry Forward	-6,655.01	48,015.15	47,944.11
Total Indirect Costs	446,187.31	1,351,299.13	1,351,370.17
Over/(Under) Recovery	-99,809.52	14,959.42	14,888.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	439,532.30	1,399,314.28	1,399,314.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-99,809.52	14,959.42	14,888.38
Total Projected Indirect 2015-2016 (Numerator)	539,341.82	1,384,354.86	1,384,425.90
Direct Costs	11,469,463.17	10,509,681.19	10,509,681.19
Rate for 2015-2016 **	4.70*	13.17*	13.17**

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

Michigan Department of Education
Carry Forward Calculation
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School District 11330
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	223,156.95	1,391,797.54	1,391,797.54
2011-2012 Fixed Carry Forward	5,934.28	6,527.08	5,399.85
Total Indirect Costs	217,222.67	1,385,270.46	1,386,397.69
2011-2012 Direct Costs	15,696,183.07	14,527,542.48	14,527,542.48
2013-2014 Rate	1.38*	9.54*	9.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,902,175.20	14,656,833.04	14,656,833.04
Indirect costs based on rate ** multiplied by actual direct costs	219,450.02	1,398,261.87	1,398,261.87
2013-2014 Actual Indirect Costs	255,651.69	1,500,993.85	1,500,993.85
2011-2012 Fixed Carry Forward	5,934.28	6,527.08	5,399.85
Total Indirect Costs	249,717.41	1,494,466.77	1,495,594.00
Over/(Under) Recovery	-30,267.39	-96,204.90	-97,332.13

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	255,651.69	1,500,993.85	1,500,993.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-30,267.39	-96,204.90	-97,332.13
Total Projected Indirect 2015-2016 (Numerator)	285,919.08	1,597,198.75	1,598,325.98
Direct Costs	15,902,175.20	14,656,833.04	14,656,833.04
Rate for 2015-2016 **	1.80*	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 2015-2016 Indirect Cost Rates
School District 11340
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*** Final ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	236,027.66	1,035,242.22	1,035,242.22
2011-2012 Fixed Carry Forward	34,447.79	0.00	185,351.98
Total Indirect Costs	201,579.87	1,035,242.22	849,890.24
2011-2012 Direct Costs	9,090,779.62	8,291,565.06	8,291,565.06
2013-2014 Rate	2.22*	12.49*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,331,957.79	8,561,334.82	8,561,334.82
Indirect costs based on rate ** multiplied by actual direct costs	207,169.46	1,069,310.72	877,536.82
2013-2014 Actual Indirect Costs	296,128.40	1,066,751.37	1,066,751.37
2011-2012 Fixed Carry Forward	34,447.79	0.00	185,351.98
Total Indirect Costs	261,680.61	1,066,751.37	881,399.39
Over/(Under) Recovery	-54,511.15	2,559.35	-3,862.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	296,128.40	1,066,751.37	1,066,751.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-54,511.15	2,559.35	-3,862.57
Total Projected Indirect 2015-2016 (Numerator)	350,639.55	1,064,192.02	1,070,613.94
Direct Costs	9,331,957.79	8,561,334.82	8,561,334.82
Rate for 2015-2016 **	3.76*	12.43*	12.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	49,575.98	49,575.98
2011-2012 Fixed Carry Forward	0.00	3,307.60	3,307.60
Total Indirect Costs	0.00	46,268.38	46,268.38
2011-2012 Direct Costs	573,331.26	523,755.28	523,755.28
2013-2014 Rate	0.00*	8.83*	8.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	548,256.28	520,503.70	520,503.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	45,960.48	45,960.48
2013-2014 Actual Indirect Costs	0.00	27,752.58	27,752.58
2011-2012 Fixed Carry Forward	0.00	3,307.60	3,307.60
Total Indirect Costs	0.00	24,444.98	24,444.98
Over/(Under) Recovery	0.00	21,515.50	21,515.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	27,752.58	27,752.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	21,515.50	21,515.50
Total Projected Indirect 2015-2016 (Numerator)	0.00	6,237.08	6,237.08
Direct Costs	548,256.28	520,503.70	520,503.70
Rate for 2015-2016 **	0.00*	1.20*	1.20**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	39,889.97	39,889.97
2011-2012 Fixed Carry Forward	0.00	26,920.03	26,920.03
Total Indirect Costs	0.00	12,969.94	12,969.94
2011-2012 Direct Costs	545,127.44	505,237.47	505,237.47
2013-2014 Rate	0.00*	2.57*	2.57**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	633,505.26	574,240.52	574,240.52
Indirect costs based on rate ** multiplied by actual direct costs	0.00	14,757.98	14,757.98
2013-2014 Actual Indirect Costs	0.00	59,264.74	59,264.74
2011-2012 Fixed Carry Forward	0.00	26,920.03	26,920.03
Total Indirect Costs	0.00	32,344.71	32,344.71
Over/(Under) Recovery	0.00	-17,586.73	-17,586.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	59,264.74	59,264.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-17,586.73	-17,586.73
Total Projected Indirect 2015-2016 (Numerator)	0.00	76,851.47	76,851.47
Direct Costs	633,505.26	574,240.52	574,240.52
Rate for 2015-2016 **	0.00*	13.38*	13.38**

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

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*** Final ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	115,766.78	346,526.26	346,526.26
2011-2012 Fixed Carry Forward	10,006.94	-19,819.90	-19,819.90
Total Indirect Costs	105,759.84	366,346.16	366,346.16
2011-2012 Direct Costs	3,464,971.16	3,234,211.68	3,234,211.68
2013-2014 Rate	3.05*	11.33*	11.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,073,574.35	3,770,952.06	3,770,952.06
Indirect costs based on rate ** multiplied by actual direct costs	124,244.02	427,248.87	427,248.87
2013-2014 Actual Indirect Costs	120,728.63	423,350.92	423,350.92
2011-2012 Fixed Carry Forward	10,006.94	-19,819.90	-19,819.90
Total Indirect Costs	110,721.69	443,170.82	443,170.82
Over/(Under) Recovery	13,522.33	-15,921.95	-15,921.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	120,728.63	423,350.92	423,350.92
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	13,522.33	-15,921.95	-15,921.95
Total Projected Indirect 2015-2016 (Numerator)	107,206.30	439,272.87	439,272.87
Direct Costs	4,073,574.35	3,770,952.06	3,770,952.06
Rate for 2015-2016 **	2.63*	11.65*	11.65**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	13,194.96	297,499.14	297,499.14
2011-2012 Fixed Carry Forward	0.00	5,511.18	5,363.20
Total Indirect Costs	13,194.96	291,987.96	292,135.94
2011-2012 Direct Costs	3,527,735.60	3,243,431.42	3,243,431.42
2013-2014 Rate	0.37*	9.00*	9.01**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,377,715.91	2,976,658.94	2,976,658.94
Indirect costs based on rate ** multiplied by actual direct costs	12,497.55	267,899.30	268,196.97
2013-2014 Actual Indirect Costs	11,936.13	412,993.10	412,993.10
2011-2012 Fixed Carry Forward	0.00	5,511.18	5,363.20
Total Indirect Costs	11,936.13	407,481.92	407,629.90
Over/(Under) Recovery	561.42	-139,582.62	-139,432.93

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	11,936.13	412,993.10	412,993.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	561.42	-139,582.62	-139,432.93
Total Projected Indirect 2015-2016 (Numerator)	11,374.71	552,575.72	552,426.03
Direct Costs	3,377,715.91	2,976,658.94	2,976,658.94
Rate for 2015-2016 **	0.34*	18.56*	18.56**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	83,656.27	384,373.54	384,373.54
2011-2012 Fixed Carry Forward	1,272.40	0.00	-53,590.94
Total Indirect Costs	82,383.87	384,373.54	437,964.48
2011-2012 Direct Costs	1,632,370.25	1,331,652.98	1,331,652.98
2013-2014 Rate	5.05*	28.86*	32.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,395,499.65	1,117,705.88	1,117,705.88
Indirect costs based on rate ** multiplied by actual direct costs	70,472.73	167,655.88	279,426.47
2013-2014 Actual Indirect Costs	75,981.51	353,775.28	353,775.28
2011-2012 Fixed Carry Forward	1,272.40	0.00	-53,590.94
Total Indirect Costs	74,709.11	353,775.28	407,366.22
Over/(Under) Recovery	-4,236.38	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	75,981.51	353,775.28	353,775.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,236.38	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	80,217.89	353,775.28	353,775.28
Direct Costs	1,395,499.65	1,117,705.88	1,117,705.88
Rate for 2015-2016 **	5.75*	31.65*	31.65**

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

Michigan Department of Education
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*** Final ***

Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	103,704.11	457,633.98	457,633.98
2011-2012 Fixed Carry Forward	29,196.95	0.00	0.00
Total Indirect Costs	74,507.16	457,633.98	457,633.98
2011-2012 Direct Costs	2,038,359.86	1,684,429.99	1,684,429.99
2013-2014 Rate	3.66*	27.17*	27.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,211,275.02	1,789,987.08	1,789,987.08
Indirect costs based on rate ** multiplied by actual direct costs	80,932.67	268,498.06	447,496.77
2013-2014 Actual Indirect Costs	111,091.91	532,379.85	532,379.85
2011-2012 Fixed Carry Forward	29,196.95	0.00	0.00
Total Indirect Costs	81,894.96	532,379.85	532,379.85
Over/(Under) Recovery	-962.29	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	111,091.91	532,379.85	532,379.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-962.29	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	112,054.20	532,379.85	532,379.85
Direct Costs	2,211,275.02	1,789,987.08	1,789,987.08
Rate for 2015-2016 **	5.07*	29.74*	29.74**

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

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Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	980,671.81	2,165,690.35	2,165,690.35
2011-2012 Fixed Carry Forward	-79,278.88	-123,279.12	-126,045.47
Total Indirect Costs	1,059,950.69	2,288,969.47	2,291,735.82
2011-2012 Direct Costs	16,837,138.52	15,652,119.98	15,652,119.98
2013-2014 Rate	6.30*	14.62*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,421,452.72	16,161,395.46	16,161,395.46
Indirect costs based on rate ** multiplied by actual direct costs	1,097,551.52	2,362,796.02	2,366,028.30
2013-2014 Actual Indirect Costs	1,045,900.26	2,305,957.52	2,305,957.52
2011-2012 Fixed Carry Forward	-79,278.88	-123,279.12	-126,045.47
Total Indirect Costs	1,125,179.14	2,429,236.64	2,432,002.99
Over/(Under) Recovery	-27,627.62	-66,440.62	-65,974.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,045,900.26	2,305,957.52	2,305,957.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-27,627.62	-66,440.62	-65,974.69
Total Projected Indirect 2015-2016 (Numerator)	1,073,527.88	2,372,398.14	2,371,932.21
Direct Costs	17,421,452.72	16,161,395.46	16,161,395.46
Rate for 2015-2016 **	6.16*	14.68*	14.68**

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

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Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	692,491.02	2,615,831.44	2,615,831.44
2011-2012 Fixed Carry Forward	114,749.02	199,209.46	197,903.85
Total Indirect Costs	577,742.00	2,416,621.98	2,417,927.59
2011-2012 Direct Costs	23,415,838.56	22,119,024.05	22,119,024.05
2013-2014 Rate	2.47*	10.93*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,351,497.86	22,236,702.25	22,236,702.25
Indirect costs based on rate ** multiplied by actual direct costs	601,482.00	2,430,471.56	2,430,471.56
2013-2014 Actual Indirect Costs	774,504.56	2,889,300.17	2,889,300.17
2011-2012 Fixed Carry Forward	114,749.02	199,209.46	197,903.85
Total Indirect Costs	659,755.54	2,690,090.71	2,691,396.32
Over/(Under) Recovery	-58,273.54	-259,619.15	-260,924.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	774,504.56	2,889,300.17	2,889,300.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-58,273.54	-259,619.15	-260,924.76
Total Projected Indirect 2015-2016 (Numerator)	832,778.10	3,148,919.32	3,150,224.93
Direct Costs	24,351,497.86	22,236,702.25	22,236,702.25
Rate for 2015-2016 **	3.42*	14.16*	14.17**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	419,450.04	1,350,652.51	1,350,652.51
2011-2012 Fixed Carry Forward	29,240.05	0.00	65,820.42
Total Indirect Costs	390,209.99	1,350,652.51	1,284,832.09
2011-2012 Direct Costs	9,396,752.89	8,465,550.42	8,465,550.42
2013-2014 Rate	4.15*	15.95*	15.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,838,164.61	7,924,569.78	7,924,569.78
Indirect costs based on rate ** multiplied by actual direct costs	366,783.83	1,188,685.47	1,202,949.69
2013-2014 Actual Indirect Costs	365,566.23	1,279,161.06	1,279,161.06
2011-2012 Fixed Carry Forward	29,240.05	0.00	65,820.42
Total Indirect Costs	336,326.18	1,279,161.06	1,213,340.64
Over/(Under) Recovery	30,457.65	0.00	-10,390.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	365,566.23	1,279,161.06	1,279,161.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	30,457.65	0.00	-10,390.95
Total Projected Indirect 2015-2016 (Numerator)	335,108.58	1,279,161.06	1,289,552.01
Direct Costs	8,838,164.61	7,924,569.78	7,924,569.78
Rate for 2015-2016 **	3.79*	16.14*	16.27**

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

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Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	285,411.84	1,097,407.94	1,097,407.94
2011-2012 Fixed Carry Forward	48,852.37	94,412.37	94,412.37
Total Indirect Costs	236,559.47	1,002,995.57	1,002,995.57
2011-2012 Direct Costs	10,091,837.09	9,279,840.99	9,279,840.99
2013-2014 Rate	2.34*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,960,020.49	8,901,056.55	8,901,056.55
Indirect costs based on rate ** multiplied by actual direct costs	233,064.48	962,204.21	962,204.21
2013-2014 Actual Indirect Costs	352,324.11	1,411,288.05	1,411,288.05
2011-2012 Fixed Carry Forward	48,852.37	94,412.37	94,412.37
Total Indirect Costs	303,471.74	1,316,875.68	1,316,875.68
Over/(Under) Recovery	-70,407.26	-354,671.47	-354,671.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	352,324.11	1,411,288.05	1,411,288.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,407.26	-354,671.47	-354,671.47
Total Projected Indirect 2015-2016 (Numerator)	422,731.37	1,765,959.52	1,765,959.52
Direct Costs	9,960,020.49	8,901,056.55	8,901,056.55
Rate for 2015-2016 **	4.24*	19.84*	19.84**

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

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Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,955.00	142,612.00	142,612.00
2011-2012 Fixed Carry Forward	33,905.18	-1,770.99	-1,770.99
Total Indirect Costs	-27,950.18	144,382.99	144,382.99
2011-2012 Direct Costs	1,674,952.00	1,538,295.00	1,538,295.00
2013-2014 Rate	0.00*	9.39*	9.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,487,441.00	2,265,565.00	2,265,565.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	212,736.55	212,736.55
2013-2014 Actual Indirect Costs	93,927.00	315,803.00	315,803.00
2011-2012 Fixed Carry Forward	33,905.18	-1,770.99	-1,770.99
Total Indirect Costs	60,021.82	317,573.99	317,573.99
Over/(Under) Recovery	0.00	-104,837.44	-104,837.44

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	93,927.00	315,803.00	315,803.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-104,837.44	-104,837.44
Total Projected Indirect 2015-2016 (Numerator)	93,927.00	420,640.44	420,640.44
Direct Costs	2,487,441.00	2,265,565.00	2,265,565.00
Rate for 2015-2016 **	3.78*	18.57*	18.57**

* If Rate exceeds 15%, use 15%
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Calhoun ISD
17111 G DR N
MARSHALL, MI 49068

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,506,435.37	5,885,865.89	5,885,865.89
2011-2012 Fixed Carry Forward	-812,114.31	0.00	-667,603.76
Total Indirect Costs	5,318,549.68	5,885,865.89	6,553,469.65
2011-2012 Direct Costs	35,047,652.52	33,668,222.00	33,668,222.00
2013-2014 Rate	15.18*	17.48*	19.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	37,649,912.16	36,198,568.88	36,198,568.88
Indirect costs based on rate ** multiplied by actual direct costs	5,647,486.82	5,429,785.33	7,044,241.50
2013-2014 Actual Indirect Costs	4,792,546.61	6,243,889.89	6,243,889.89
2011-2012 Fixed Carry Forward	-812,114.31	0.00	-667,603.76
Total Indirect Costs	5,604,660.92	6,243,889.89	6,911,493.65
Over/(Under) Recovery	0.00	0.00	132,747.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,792,546.61	6,243,889.89	6,243,889.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	132,747.85
Total Projected Indirect 2015-2016 (Numerator)	4,792,546.61	6,243,889.89	6,111,142.04
Direct Costs	37,649,912.16	36,198,568.88	36,198,568.88
Rate for 2015-2016 **	12.73*	17.25*	16.88**

* If Rate exceeds 15%, use 15%
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Albion Public Schools
225 Watson St
ALBION, MI 49224

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	309,162.95	1,431,785.48	1,431,785.48
2011-2012 Fixed Carry Forward	-78,620.84	0.00	7,680.15
Total Indirect Costs	387,783.79	1,431,785.48	1,424,105.33
2011-2012 Direct Costs	9,911,162.84	8,788,540.31	8,788,540.31
2013-2014 Rate	3.91*	16.29*	16.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,940,012.07	8,076,152.36	8,076,152.36
Indirect costs based on rate ** multiplied by actual direct costs	349,554.47	1,211,422.85	1,308,336.68
2013-2014 Actual Indirect Costs	447,345.26	1,311,204.97	1,311,204.97
2011-2012 Fixed Carry Forward	-78,620.84	0.00	7,680.15
Total Indirect Costs	525,966.10	1,311,204.97	1,303,524.82
Over/(Under) Recovery	-176,411.63	0.00	4,811.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	447,345.26	1,311,204.97	1,311,204.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-176,411.63	0.00	4,811.86
Total Projected Indirect 2015-2016 (Numerator)	623,756.89	1,311,204.97	1,306,393.11
Direct Costs	8,940,012.07	8,076,152.36	8,076,152.36
Rate for 2015-2016 **	6.98*	16.24*	16.18**

* If Rate exceeds 15%, use 15%
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Battle Creek Public Schools
3 VAN BUREN ST W
BATTLE CREEK, MI 49017

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,344,511.37	9,186,138.93	9,186,138.93
2011-2012 Fixed Carry Forward	-335,848.73	0.00	-300,439.31
Total Indirect Costs	2,680,360.10	9,186,138.93	9,486,578.24
2011-2012 Direct Costs	58,236,555.22	51,394,927.66	51,394,927.66
2013-2014 Rate	4.60*	17.87*	18.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	54,202,632.05	47,511,316.89	47,511,316.89
Indirect costs based on rate ** multiplied by actual direct costs	2,493,321.07	7,126,697.53	8,770,589.10
2013-2014 Actual Indirect Costs	2,647,357.18	9,338,672.34	9,338,672.34
2011-2012 Fixed Carry Forward	-335,848.73	0.00	-300,439.31
Total Indirect Costs	2,983,205.91	9,338,672.34	9,639,111.65
Over/(Under) Recovery	-489,884.84	0.00	-868,522.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,647,357.18	9,338,672.34	9,338,672.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-489,884.84	0.00	-868,522.55
Total Projected Indirect 2015-2016 (Numerator)	3,137,242.02	9,338,672.34	10,207,194.89
Direct Costs	54,202,632.05	47,511,316.89	47,511,316.89
Rate for 2015-2016 **	5.79*	19.66*	21.48**

* If Rate exceeds 15%, use 15%
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Athens Area Schools
4320 K DR S
EAST LEROY, MI 49051

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	219,365.55	738,409.99	738,409.99
2011-2012 Fixed Carry Forward	-14,784.32	0.00	183,293.37
Total Indirect Costs	234,149.87	738,409.99	555,116.62
2011-2012 Direct Costs	5,310,321.32	4,791,276.88	4,791,276.88
2013-2014 Rate	4.41*	15.41*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,686,631.51	4,228,818.96	4,228,818.96
Indirect costs based on rate ** multiplied by actual direct costs	206,680.45	634,322.84	490,120.12
2013-2014 Actual Indirect Costs	146,142.01	603,954.56	603,954.56
2011-2012 Fixed Carry Forward	-14,784.32	0.00	183,293.37
Total Indirect Costs	160,926.33	603,954.56	420,661.19
Over/(Under) Recovery	45,754.12	0.00	69,458.93

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	146,142.01	603,954.56	603,954.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,754.12	0.00	69,458.93
Total Projected Indirect 2015-2016 (Numerator)	100,387.89	603,954.56	534,495.63
Direct Costs	4,686,631.51	4,228,818.96	4,228,818.96
Rate for 2015-2016 **	2.14*	14.28*	12.64**

* If Rate exceeds 15%, use 15%
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Michigan Department of Education
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Harper Creek Community Schools
7454 B DR N
BATTLE CREEK, MI 49014

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	681,292.87	3,044,129.21	3,044,129.21
2011-2012 Fixed Carry Forward	51,336.34	0.00	562,743.20
Total Indirect Costs	629,956.53	3,044,129.21	2,481,386.01
2011-2012 Direct Costs	23,139,751.13	20,776,914.79	20,776,914.79
2013-2014 Rate	2.72*	14.65*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,820,464.62	21,996,049.00	21,996,049.00
Indirect costs based on rate ** multiplied by actual direct costs	675,116.64	3,222,421.18	2,626,328.25
2013-2014 Actual Indirect Costs	872,017.79	3,696,433.41	3,696,433.41
2011-2012 Fixed Carry Forward	51,336.34	0.00	562,743.20
Total Indirect Costs	820,681.45	3,696,433.41	3,133,690.21
Over/(Under) Recovery	-145,564.81	-474,012.23	-507,361.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	872,017.79	3,696,433.41	3,696,433.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-145,564.81	-474,012.23	-507,361.96
Total Projected Indirect 2015-2016 (Numerator)	1,017,582.60	4,170,445.64	4,203,795.37
Direct Costs	24,820,464.62	21,996,049.00	21,996,049.00
Rate for 2015-2016 **	4.10*	18.96*	19.11**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	405,756.35	1,096,901.63	1,096,901.63
2011-2012 Fixed Carry Forward	-69,699.85	0.00	278,067.61
Total Indirect Costs	475,456.20	1,096,901.63	818,834.02
2011-2012 Direct Costs	8,883,566.91	8,192,421.63	8,192,421.63
2013-2014 Rate	5.35*	13.39*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,248,769.34	8,371,323.09	8,371,323.09
Indirect costs based on rate ** multiplied by actual direct costs	494,809.16	1,120,920.16	837,132.31
2013-2014 Actual Indirect Costs	445,188.20	1,435,114.18	1,435,114.18
2011-2012 Fixed Carry Forward	-69,699.85	0.00	278,067.61
Total Indirect Costs	514,888.05	1,435,114.18	1,157,046.57
Over/(Under) Recovery	-20,078.89	-314,194.02	-319,914.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	445,188.20	1,435,114.18	1,435,114.18
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,078.89	-314,194.02	-319,914.26
Total Projected Indirect 2015-2016 (Numerator)	465,267.09	1,749,308.20	1,755,028.44
Direct Costs	9,248,769.34	8,371,323.09	8,371,323.09
Rate for 2015-2016 **	5.03*	20.90*	20.96**

* If Rate exceeds 15%, use 15%
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Lakeview Sch. District (Calhoun)
15 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,612,079.91	5,117,419.66	5,117,419.66
2011-2012 Fixed Carry Forward	36,472.18	0.00	231,061.28
Total Indirect Costs	1,575,607.73	5,117,419.66	4,886,358.38
2011-2012 Direct Costs	33,379,105.14	29,873,765.39	29,873,765.39
2013-2014 Rate	4.72*	17.13*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	35,442,055.70	32,093,849.53	32,093,849.53
Indirect costs based on rate ** multiplied by actual direct costs	1,672,865.03	4,814,077.43	5,250,553.78
2013-2014 Actual Indirect Costs	1,374,005.22	4,722,211.39	4,722,211.39
2011-2012 Fixed Carry Forward	36,472.18	0.00	231,061.28
Total Indirect Costs	1,337,533.04	4,722,211.39	4,491,150.11
Over/(Under) Recovery	335,331.99	0.00	759,403.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,374,005.22	4,722,211.39	4,722,211.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	335,331.99	0.00	759,403.67
Total Projected Indirect 2015-2016 (Numerator)	1,038,673.23	4,722,211.39	3,962,807.72
Direct Costs	35,442,055.70	32,093,849.53	32,093,849.53
Rate for 2015-2016 **	2.93*	14.71*	12.35**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	122,646.15	248,917.21	248,917.21
2011-2012 Fixed Carry Forward	-106,169.51	-97,915.68	-97,915.68
Total Indirect Costs	228,815.66	346,832.89	346,832.89
2011-2012 Direct Costs	2,718,941.41	2,592,670.35	2,592,670.35
2013-2014 Rate	8.42*	13.38*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,846,267.66	2,680,765.71	2,680,765.71
Indirect costs based on rate ** multiplied by actual direct costs	239,655.74	358,686.45	358,686.45
2013-2014 Actual Indirect Costs	83,728.90	249,230.85	249,230.85
2011-2012 Fixed Carry Forward	-106,169.51	-97,915.68	-97,915.68
Total Indirect Costs	189,898.41	347,146.53	347,146.53
Over/(Under) Recovery	49,757.33	11,539.92	11,539.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	83,728.90	249,230.85	249,230.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	49,757.33	11,539.92	11,539.92
Total Projected Indirect 2015-2016 (Numerator)	33,971.57	237,690.93	237,690.93
Direct Costs	2,846,267.66	2,680,765.71	2,680,765.71
Rate for 2015-2016 **	1.19*	8.87*	8.87**

* If Rate exceeds 15%, use 15%
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Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	735,148.19	2,588,326.90	2,588,326.90
2011-2012 Fixed Carry Forward	37,604.05	0.00	568,898.54
Total Indirect Costs	697,544.14	2,588,326.90	2,019,428.36
2011-2012 Direct Costs	19,781,048.13	17,927,869.42	17,927,869.42
2013-2014 Rate	3.53*	14.44*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,993,560.00	19,580,499.02	19,580,499.02
Indirect costs based on rate ** multiplied by actual direct costs	776,372.67	2,827,424.06	2,204,764.19
2013-2014 Actual Indirect Costs	840,447.64	3,253,508.62	3,253,508.62
2011-2012 Fixed Carry Forward	37,604.05	0.00	568,898.54
Total Indirect Costs	802,843.59	3,253,508.62	2,684,610.08
Over/(Under) Recovery	-26,470.92	-426,084.56	-479,845.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	840,447.64	3,253,508.62	3,253,508.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-26,470.92	-426,084.56	-479,845.89
Total Projected Indirect 2015-2016 (Numerator)	866,918.56	3,679,593.18	3,733,354.51
Direct Costs	21,993,560.00	19,580,499.02	19,580,499.02
Rate for 2015-2016 **	3.94*	18.79*	19.07**

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

Michigan Department of Education
Carry Forward Calculation
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School District 13120
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*** Final ***

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	496,275.08	1,980,952.41	1,980,952.41
2011-2012 Fixed Carry Forward	30,242.28	113,756.57	99,962.13
Total Indirect Costs	466,032.80	1,867,195.84	1,880,990.28
2011-2012 Direct Costs	15,950,899.60	14,466,222.27	14,466,222.27
2013-2014 Rate	2.92*	12.91*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,997,701.71	15,373,750.22	15,373,750.22
Indirect costs based on rate ** multiplied by actual direct costs	496,332.89	1,984,751.15	1,998,587.53
2013-2014 Actual Indirect Costs	523,982.59	2,147,934.08	2,147,934.08
2011-2012 Fixed Carry Forward	30,242.28	113,756.57	99,962.13
Total Indirect Costs	493,740.31	2,034,177.51	2,047,971.95
Over/(Under) Recovery	2,592.58	-49,426.36	-49,384.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	523,982.59	2,147,934.08	2,147,934.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,592.58	-49,426.36	-49,384.42
Total Projected Indirect 2015-2016 (Numerator)	521,390.01	2,197,360.44	2,197,318.50
Direct Costs	16,997,701.71	15,373,750.22	15,373,750.22
Rate for 2015-2016 **	3.07*	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 2015-2016 Indirect Cost Rates
School District 13130
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*** Final ***

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	173,364.34	514,672.10	514,672.10
2011-2012 Fixed Carry Forward	-71,626.02	-233,738.43	-233,798.51
Total Indirect Costs	244,990.36	748,410.53	748,470.61
2011-2012 Direct Costs	2,350,928.39	2,067,310.05	2,067,310.05
2013-2014 Rate	10.42*	36.20*	36.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,282,839.68	2,021,283.12	2,021,283.12
Indirect costs based on rate ** multiplied by actual direct costs	237,871.89	303,192.47	505,320.78
2013-2014 Actual Indirect Costs	140,423.01	401,979.57	401,979.57
2011-2012 Fixed Carry Forward	-71,626.02	-233,738.43	-233,798.51
Total Indirect Costs	212,049.03	635,718.00	635,778.08
Over/(Under) Recovery	25,822.86	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	140,423.01	401,979.57	401,979.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	25,822.86	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	114,600.15	401,979.57	401,979.57
Direct Costs	2,282,839.68	2,021,283.12	2,021,283.12
Rate for 2015-2016 **	5.02*	19.89*	19.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 13135
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	482,025.24	1,699,567.17	1,699,567.17
2011-2012 Fixed Carry Forward	-29,013.04	0.00	-90,284.41
Total Indirect Costs	511,038.28	1,699,567.17	1,789,851.58
2011-2012 Direct Costs	9,618,615.60	8,401,073.67	8,401,073.67
2013-2014 Rate	5.31*	20.23*	21.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,616,417.00	8,369,065.63	8,369,065.63
Indirect costs based on rate ** multiplied by actual direct costs	510,631.74	1,255,359.84	1,783,447.89
2013-2014 Actual Indirect Costs	489,566.66	1,736,918.03	1,736,918.03
2011-2012 Fixed Carry Forward	-29,013.04	0.00	-90,284.41
Total Indirect Costs	518,579.70	1,736,918.03	1,827,202.44
Over/(Under) Recovery	-7,947.96	0.00	-43,754.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	489,566.66	1,736,918.03	1,736,918.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,947.96	0.00	-43,754.55
Total Projected Indirect 2015-2016 (Numerator)	497,514.62	1,736,918.03	1,780,672.58
Direct Costs	9,616,417.00	8,369,065.63	8,369,065.63
Rate for 2015-2016 **	5.17*	20.75*	21.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,224,899.81	1,100,211.34	1,100,211.34
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	48,163.79	172,852.26	172,852.26
Total Indirect Costs	48,163.79	172,852.26	172,852.26
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	48,163.79	172,852.26	172,852.26
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	48,163.79	172,852.26	172,852.26
Direct Costs	1,224,899.81	1,100,211.34	1,100,211.34
Rate for 2015-2016 **	3.93*	15.71*	15.71**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	220,406.69	582,512.19	582,512.19
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	220,406.69	582,512.19	582,512.19
2011-2012 Direct Costs	1,653,514.74	1,291,409.24	1,291,409.24
2013-2014 Rate	13.33*	45.11*	45.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,608,066.98	1,277,069.24	1,277,069.24
Indirect costs based on rate ** multiplied by actual direct costs	214,355.33	191,560.39	319,267.31
2013-2014 Actual Indirect Costs	192,107.46	523,105.20	523,105.20
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	192,107.46	523,105.20	523,105.20
Over/(Under) Recovery	22,247.87	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	192,107.46	523,105.20	523,105.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	22,247.87	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	169,859.59	523,105.20	523,105.20
Direct Costs	1,608,066.98	1,277,069.24	1,277,069.24
Rate for 2015-2016 **	10.56*	40.96*	40.96**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	394,620.00	1,422,020.00	1,422,020.00
2011-2012 Fixed Carry Forward	5,230.19	0.00	0.00
Total Indirect Costs	389,389.81	1,422,020.00	1,422,020.00
2011-2012 Direct Costs	5,329,397.00	4,301,997.00	4,301,997.00
2013-2014 Rate	7.31*	33.05*	33.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,865,828.00	3,848,562.00	3,848,562.00
Indirect costs based on rate ** multiplied by actual direct costs	355,692.03	577,284.30	962,140.50
2013-2014 Actual Indirect Costs	378,897.00	1,396,163.00	1,396,163.00
2011-2012 Fixed Carry Forward	5,230.19	0.00	0.00
Total Indirect Costs	373,666.81	1,396,163.00	1,396,163.00
Over/(Under) Recovery	-17,974.78	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	378,897.00	1,396,163.00	1,396,163.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,974.78	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	396,871.78	1,396,163.00	1,396,163.00
Direct Costs	4,865,828.00	3,848,562.00	3,848,562.00
Rate for 2015-2016 **	8.16*	36.28*	36.28**

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

Michigan Department of Education
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*** Final ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	14,840.00	122,194.00	122,194.00
2011-2012 Fixed Carry Forward	57,990.02	0.00	66,972.29
Total Indirect Costs	-43,150.02	122,194.00	55,221.71
2011-2012 Direct Costs	1,440,887.00	1,333,533.00	1,333,533.00
2013-2014 Rate	0.00*	9.16*	4.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,338,033.00	1,190,165.00	1,190,165.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	109,019.11	49,272.83
2013-2014 Actual Indirect Costs	46,953.00	194,821.00	194,821.00
2011-2012 Fixed Carry Forward	57,990.02	0.00	66,972.29
Total Indirect Costs	-11,037.02	194,821.00	127,848.71
Over/(Under) Recovery	0.00	-85,801.89	-78,575.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	46,953.00	194,821.00	194,821.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-85,801.89	-78,575.88
Total Projected Indirect 2015-2016 (Numerator)	46,953.00	280,622.89	273,396.88
Direct Costs	1,338,033.00	1,190,165.00	1,190,165.00
Rate for 2015-2016 **	3.51*	23.58*	22.97**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2011-2012 Direct Costs	0.00	0.00	0.00
2013-2014 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	90,074.20	25,000.00	25,000.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	38,439.22	103,513.42	103,513.42
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	38,439.22	103,513.42	103,513.42
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	38,439.22	103,513.42	103,513.42
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	38,439.22	103,513.42	103,513.42
Direct Costs	90,074.20	25,000.00	25,000.00
Rate for 2015-2016 **	42.68*	414.05*	414.05**

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

Michigan Department of Education
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*** Final ***

Lewis Cass ISD
61682 DAILEY RD
CASSOPOLIS, MI 49031

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	531,404.53	999,708.24	999,708.24
2011-2012 Fixed Carry Forward	-72,948.40	185,681.01	157,715.39
Total Indirect Costs	604,352.93	814,027.23	841,992.85
2011-2012 Direct Costs	9,974,231.94	9,505,928.23	9,505,928.23
2013-2014 Rate	6.06*	8.56*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,816,492.85	9,374,048.13	9,374,048.13
Indirect costs based on rate ** multiplied by actual direct costs	594,879.47	802,418.52	830,540.66
2013-2014 Actual Indirect Costs	719,486.48	1,161,931.20	1,161,931.20
2011-2012 Fixed Carry Forward	-72,948.40	185,681.01	157,715.39
Total Indirect Costs	792,434.88	976,250.19	1,004,215.81
Over/(Under) Recovery	-197,555.41	-173,831.67	-173,675.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	719,486.48	1,161,931.20	1,161,931.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-197,555.41	-173,831.67	-173,675.15
Total Projected Indirect 2015-2016 (Numerator)	917,041.89	1,335,762.87	1,335,606.35
Direct Costs	9,816,492.85	9,374,048.13	9,374,048.13
Rate for 2015-2016 **	9.34*	14.25*	14.25**

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

Michigan Department of Education
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*** Final ***

Cassopolis Public Schools
725 CENTER ST
CASSOPOLIS, MI 49031

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	478,224.35	1,545,218.37	1,545,218.37
2011-2012 Fixed Carry Forward	-71,171.04	0.00	40,537.38
Total Indirect Costs	549,395.39	1,545,218.37	1,504,680.99
2011-2012 Direct Costs	9,474,755.10	8,407,761.08	8,407,761.08
2013-2014 Rate	5.80*	18.38*	17.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,424,854.72	7,697,057.51	7,697,057.51
Indirect costs based on rate ** multiplied by actual direct costs	546,641.57	1,154,558.63	1,377,773.29
2013-2014 Actual Indirect Costs	425,129.62	2,152,926.83	2,152,926.83
2011-2012 Fixed Carry Forward	-71,171.04	0.00	40,537.38
Total Indirect Costs	496,300.66	2,152,926.83	2,112,389.45
Over/(Under) Recovery	50,340.91	0.00	-734,616.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	425,129.62	2,152,926.83	2,152,926.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	50,340.91	0.00	-734,616.16
Total Projected Indirect 2015-2016 (Numerator)	374,788.71	2,152,926.83	2,887,542.99
Direct Costs	9,424,854.72	7,697,057.51	7,697,057.51
Rate for 2015-2016 **	3.98*	27.97*	37.51**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	909,734.69	2,730,009.05	2,730,009.05
2011-2012 Fixed Carry Forward	227,590.61	0.00	153,940.22
Total Indirect Costs	682,144.08	2,730,009.05	2,576,068.83
2011-2012 Direct Costs	19,816,144.67	17,995,870.31	17,995,870.31
2013-2014 Rate	3.44*	15.17*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,132,449.40	18,372,774.42	18,372,774.42
Indirect costs based on rate ** multiplied by actual direct costs	692,556.26	2,755,916.16	2,629,144.02
2013-2014 Actual Indirect Costs	983,933.13	2,743,608.11	2,743,608.11
2011-2012 Fixed Carry Forward	227,590.61	0.00	153,940.22
Total Indirect Costs	756,342.52	2,743,608.11	2,589,667.89
Over/(Under) Recovery	-63,786.26	0.00	39,476.13

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	983,933.13	2,743,608.11	2,743,608.11
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-63,786.26	0.00	39,476.13
Total Projected Indirect 2015-2016 (Numerator)	1,047,719.39	2,743,608.11	2,704,131.98
Direct Costs	20,132,449.40	18,372,774.42	18,372,774.42
Rate for 2015-2016 **	5.20*	14.93*	14.72**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	460,139.77	2,417,789.68	2,417,789.68
2011-2012 Fixed Carry Forward	-32,881.35	190,214.40	154,295.56
Total Indirect Costs	493,021.12	2,227,575.28	2,263,494.12
2011-2012 Direct Costs	20,842,545.52	18,884,895.61	18,884,895.61
2013-2014 Rate	2.37*	11.80*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,905,455.01	19,000,328.92	19,000,328.92
Indirect costs based on rate ** multiplied by actual direct costs	495,459.28	2,242,038.81	2,278,139.44
2013-2014 Actual Indirect Costs	518,290.00	2,423,416.09	2,423,416.09
2011-2012 Fixed Carry Forward	-32,881.35	190,214.40	154,295.56
Total Indirect Costs	551,171.35	2,233,201.69	2,269,120.53
Over/(Under) Recovery	-55,712.07	8,837.12	9,018.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	518,290.00	2,423,416.09	2,423,416.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-55,712.07	8,837.12	9,018.91
Total Projected Indirect 2015-2016 (Numerator)	574,002.07	2,414,578.97	2,414,397.18
Direct Costs	20,905,455.01	19,000,328.92	19,000,328.92
Rate for 2015-2016 **	2.75*	12.71*	12.71**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	100,379.24	748,775.10	748,775.10
2011-2012 Fixed Carry Forward	-16,630.55	-47,435.69	-46,632.85
Total Indirect Costs	117,009.79	796,210.79	795,407.95
2011-2012 Direct Costs	6,753,926.92	6,105,531.06	6,105,531.06
2013-2014 Rate	1.73*	13.04*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,258,579.49	5,575,745.75	5,575,745.75
Indirect costs based on rate ** multiplied by actual direct costs	108,273.43	727,077.25	726,519.67
2013-2014 Actual Indirect Costs	159,913.83	842,747.57	842,747.57
2011-2012 Fixed Carry Forward	-16,630.55	-47,435.69	-46,632.85
Total Indirect Costs	176,544.38	890,183.26	889,380.42
Over/(Under) Recovery	-68,270.95	-163,106.01	-162,860.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	159,913.83	842,747.57	842,747.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-68,270.95	-163,106.01	-162,860.75
Total Projected Indirect 2015-2016 (Numerator)	228,184.78	1,005,853.58	1,005,608.32
Direct Costs	6,258,579.49	5,575,745.75	5,575,745.75
Rate for 2015-2016 **	3.65*	18.04*	18.04**

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

Michigan Department of Education
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Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,325,299.06	2,959,215.15	2,959,215.15
2011-2012 Fixed Carry Forward	-243,321.79	0.00	-311,899.05
Total Indirect Costs	2,568,620.85	2,959,215.15	3,271,114.20
2011-2012 Direct Costs	17,051,410.92	16,417,494.83	16,417,494.83
2013-2014 Rate	15.06*	18.02*	19.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,789,018.06	17,038,567.84	17,038,567.84
Indirect costs based on rate ** multiplied by actual direct costs	2,668,352.71	2,555,785.18	3,394,082.71
2013-2014 Actual Indirect Costs	2,642,725.22	3,393,175.44	3,393,175.44
2011-2012 Fixed Carry Forward	-243,321.79	0.00	-311,899.05
Total Indirect Costs	2,886,047.01	3,393,175.44	3,705,074.49
Over/(Under) Recovery	0.00	0.00	-310,991.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,642,725.22	3,393,175.44	3,393,175.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-310,991.78
Total Projected Indirect 2015-2016 (Numerator)	2,642,725.22	3,393,175.44	3,704,167.22
Direct Costs	17,789,018.06	17,038,567.84	17,038,567.84
Rate for 2015-2016 **	14.86*	19.91*	21.74**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	27,945.80	225,168.98	225,168.98
2011-2012 Fixed Carry Forward	71,701.50	0.00	121,018.48
Total Indirect Costs	-43,755.70	225,168.98	104,150.50
2011-2012 Direct Costs	1,873,516.23	1,676,293.05	1,676,293.05
2013-2014 Rate	0.00*	13.43*	6.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,924,225.85	1,694,096.33	1,694,096.33
Indirect costs based on rate ** multiplied by actual direct costs	0.00	227,517.14	105,203.38
2013-2014 Actual Indirect Costs	30,898.05	261,027.57	261,027.57
2011-2012 Fixed Carry Forward	71,701.50	0.00	121,018.48
Total Indirect Costs	-40,803.45	261,027.57	140,009.09
Over/(Under) Recovery	0.00	-33,510.43	-34,805.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	30,898.05	261,027.57	261,027.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-33,510.43	-34,805.71
Total Projected Indirect 2015-2016 (Numerator)	30,898.05	294,538.00	295,833.28
Direct Costs	1,924,225.85	1,694,096.33	1,694,096.33
Rate for 2015-2016 **	1.61*	17.39*	17.46**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	216,092.93	1,436,769.82	1,436,769.82
2011-2012 Fixed Carry Forward	-56,727.45	16,565.78	17,204.93
Total Indirect Costs	272,820.38	1,420,204.04	1,419,564.89
2011-2012 Direct Costs	12,585,855.29	11,365,178.40	11,365,178.40
2013-2014 Rate	2.17*	12.50*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,006,336.54	10,808,958.48	10,808,958.48
Indirect costs based on rate ** multiplied by actual direct costs	260,537.50	1,351,119.81	1,350,038.91
2013-2014 Actual Indirect Costs	148,912.93	1,346,290.99	1,346,290.99
2011-2012 Fixed Carry Forward	-56,727.45	16,565.78	17,204.93
Total Indirect Costs	205,640.38	1,329,725.21	1,329,086.06
Over/(Under) Recovery	54,897.12	21,394.60	20,952.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	148,912.93	1,346,290.99	1,346,290.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	54,897.12	21,394.60	20,952.85
Total Projected Indirect 2015-2016 (Numerator)	94,015.81	1,324,896.39	1,325,338.14
Direct Costs	12,006,336.54	10,808,958.48	10,808,958.48
Rate for 2015-2016 **	0.78*	12.26*	12.26**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	53,052.43	273,085.67	273,085.67
2011-2012 Fixed Carry Forward	-9,202.67	-38,473.63	-38,557.86
Total Indirect Costs	62,255.10	311,559.30	311,643.53
2011-2012 Direct Costs	2,252,993.87	2,032,960.63	2,032,960.63
2013-2014 Rate	2.76*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,440,734.65	2,185,806.22	2,185,806.22
Indirect costs based on rate ** multiplied by actual direct costs	67,364.28	327,870.93	335,084.09
2013-2014 Actual Indirect Costs	63,755.89	318,684.32	318,684.32
2011-2012 Fixed Carry Forward	-9,202.67	-38,473.63	-38,557.86
Total Indirect Costs	72,958.56	357,157.95	357,242.18
Over/(Under) Recovery	-5,594.28	0.00	-22,158.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	63,755.89	318,684.32	318,684.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-5,594.28	0.00	-22,158.09
Total Projected Indirect 2015-2016 (Numerator)	69,350.17	318,684.32	340,842.41
Direct Costs	2,440,734.65	2,185,806.22	2,185,806.22
Rate for 2015-2016 **	2.84*	14.58*	15.59**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	287,893.93	1,241,228.43	1,241,228.43
2011-2012 Fixed Carry Forward	-21,392.01	-29,352.03	-3,864.75
Total Indirect Costs	309,285.94	1,270,580.46	1,245,093.18
2011-2012 Direct Costs	10,340,448.33	9,387,113.83	9,387,113.83
2013-2014 Rate	2.99*	13.54*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,590,106.21	8,683,152.66	8,683,152.66
Indirect costs based on rate ** multiplied by actual direct costs	286,744.18	1,175,698.87	1,151,386.04
2013-2014 Actual Indirect Costs	273,395.24	1,180,348.79	1,180,348.79
2011-2012 Fixed Carry Forward	-21,392.01	-29,352.03	-3,864.75
Total Indirect Costs	294,787.25	1,209,700.82	1,184,213.54
Over/(Under) Recovery	-8,043.07	-34,001.95	-32,827.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	273,395.24	1,180,348.79	1,180,348.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-8,043.07	-34,001.95	-32,827.50
Total Projected Indirect 2015-2016 (Numerator)	281,438.31	1,214,350.74	1,213,176.29
Direct Costs	9,590,106.21	8,683,152.66	8,683,152.66
Rate for 2015-2016 **	2.93*	13.99*	13.97**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	117,353.17	802,434.59	802,434.59
2011-2012 Fixed Carry Forward	-10,287.57	34,619.22	34,619.22
Total Indirect Costs	127,640.74	767,815.37	767,815.37
2011-2012 Direct Costs	9,236,785.61	8,551,704.19	8,551,704.19
2013-2014 Rate	1.38*	8.98*	8.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,195,467.21	8,418,260.39	8,418,260.39
Indirect costs based on rate ** multiplied by actual direct costs	126,897.45	755,959.78	755,959.78
2013-2014 Actual Indirect Costs	144,087.54	921,294.36	921,294.36
2011-2012 Fixed Carry Forward	-10,287.57	34,619.22	34,619.22
Total Indirect Costs	154,375.11	886,675.14	886,675.14
Over/(Under) Recovery	-27,477.66	-130,715.36	-130,715.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	144,087.54	921,294.36	921,294.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-27,477.66	-130,715.36	-130,715.36
Total Projected Indirect 2015-2016 (Numerator)	171,565.20	1,052,009.72	1,052,009.72
Direct Costs	9,195,467.21	8,418,260.39	8,418,260.39
Rate for 2015-2016 **	1.87*	12.50*	12.50**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	63,051.00	159,138.00	159,138.00
2011-2012 Fixed Carry Forward	4,214.28	-17,930.69	-14,270.82
Total Indirect Costs	58,836.72	177,068.69	173,408.82
2011-2012 Direct Costs	1,252,576.00	1,156,489.00	1,156,489.00
2013-2014 Rate	4.70*	15.31*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,293,204.00	1,147,386.00	1,147,386.00
Indirect costs based on rate ** multiplied by actual direct costs	60,780.59	172,107.90	171,993.16
2013-2014 Actual Indirect Costs	78,079.00	223,897.00	223,897.00
2011-2012 Fixed Carry Forward	4,214.28	-17,930.69	-14,270.82
Total Indirect Costs	73,864.72	241,827.69	238,167.82
Over/(Under) Recovery	-13,084.13	0.00	-66,174.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	78,079.00	223,897.00	223,897.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,084.13	0.00	-66,174.66
Total Projected Indirect 2015-2016 (Numerator)	91,163.13	223,897.00	290,071.66
Direct Costs	1,293,204.00	1,147,386.00	1,147,386.00
Rate for 2015-2016 **	7.05*	19.51*	25.28**

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

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*** Final ***

Northwest Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	51,316.00	82,843.00	82,843.00
2011-2012 Fixed Carry Forward	-4,132.64	9,998.65	9,998.65
Total Indirect Costs	55,448.64	72,844.35	72,844.35
2011-2012 Direct Costs	938,354.00	906,827.00	906,827.00
2013-2014 Rate	5.91*	8.03*	8.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	696,573.62	659,896.52	659,896.52
Indirect costs based on rate ** multiplied by actual direct costs	41,167.50	52,989.69	52,989.69
2013-2014 Actual Indirect Costs	68,609.75	105,286.85	105,286.85
2011-2012 Fixed Carry Forward	-4,132.64	9,998.65	9,998.65
Total Indirect Costs	72,742.39	95,288.20	95,288.20
Over/(Under) Recovery	-31,574.89	-42,298.51	-42,298.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	68,609.75	105,286.85	105,286.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-31,574.89	-42,298.51	-42,298.51
Total Projected Indirect 2015-2016 (Numerator)	100,184.64	147,585.36	147,585.36
Direct Costs	696,573.62	659,896.52	659,896.52
Rate for 2015-2016 **	14.38*	22.36*	22.36**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	475,091.19	967,913.47	967,913.47
2011-2012 Fixed Carry Forward	-36,516.96	1,021.77	256.28
Total Indirect Costs	511,608.15	966,891.70	967,657.19
2011-2012 Direct Costs	8,775,127.98	8,282,305.70	8,282,305.70
2013-2014 Rate	5.83*	11.67*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,324,232.27	7,868,707.01	7,868,707.01
Indirect costs based on rate ** multiplied by actual direct costs	485,302.74	918,278.11	919,064.98
2013-2014 Actual Indirect Costs	451,315.31	906,840.57	906,840.57
2011-2012 Fixed Carry Forward	-36,516.96	1,021.77	256.28
Total Indirect Costs	487,832.27	905,818.80	906,584.29
Over/(Under) Recovery	-2,529.53	12,459.31	12,480.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	451,315.31	906,840.57	906,840.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,529.53	12,459.31	12,480.69
Total Projected Indirect 2015-2016 (Numerator)	453,844.84	894,381.26	894,359.88
Direct Costs	8,324,232.27	7,868,707.01	7,868,707.01
Rate for 2015-2016 **	5.45*	11.37*	11.37**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	466,173.64	2,138,411.75	2,138,411.75
2011-2012 Fixed Carry Forward	-192,948.77	-163,487.47	-163,487.47
Total Indirect Costs	659,122.41	2,301,899.22	2,301,899.22
2011-2012 Direct Costs	17,662,065.44	15,989,827.33	15,989,827.33
2013-2014 Rate	3.73*	14.40*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,801,772.80	16,041,568.04	16,041,568.04
Indirect costs based on rate ** multiplied by actual direct costs	664,006.13	2,309,985.80	2,309,985.80
2013-2014 Actual Indirect Costs	421,266.68	2,181,471.44	2,181,471.44
2011-2012 Fixed Carry Forward	-192,948.77	-163,487.47	-163,487.47
Total Indirect Costs	614,215.45	2,344,958.91	2,344,958.91
Over/(Under) Recovery	49,790.68	-34,973.11	-34,973.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	421,266.68	2,181,471.44	2,181,471.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	49,790.68	-34,973.11	-34,973.11
Total Projected Indirect 2015-2016 (Numerator)	371,476.00	2,216,444.55	2,216,444.55
Direct Costs	17,801,772.80	16,041,568.04	16,041,568.04
Rate for 2015-2016 **	2.09*	13.82*	13.82**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	304,911.77	874,569.97	874,569.97
2011-2012 Fixed Carry Forward	-48,173.73	44,796.80	47,724.29
Total Indirect Costs	353,085.50	829,773.17	826,845.68
2011-2012 Direct Costs	6,780,870.10	6,366,805.90	6,366,805.90
2013-2014 Rate	5.21*	13.03*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,409,866.39	5,894,308.28	5,894,308.28
Indirect costs based on rate ** multiplied by actual direct costs	333,954.04	768,028.37	765,670.65
2013-2014 Actual Indirect Costs	218,451.79	734,009.90	734,009.90
2011-2012 Fixed Carry Forward	-48,173.73	44,796.80	47,724.29
Total Indirect Costs	266,625.52	689,213.10	686,285.61
Over/(Under) Recovery	67,328.52	78,815.27	79,385.04

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	218,451.79	734,009.90	734,009.90
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	67,328.52	78,815.27	79,385.04
Total Projected Indirect 2015-2016 (Numerator)	151,123.27	655,194.63	654,624.86
Direct Costs	6,409,866.39	5,894,308.28	5,894,308.28
Rate for 2015-2016 **	2.36*	11.12*	11.11**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,832.03	216,782.69	216,782.69
2011-2012 Fixed Carry Forward	67,091.38	86,336.15	86,336.15
Total Indirect Costs	-63,259.35	130,446.54	130,446.54
2011-2012 Direct Costs	2,479,750.90	2,266,800.24	2,266,800.24
2013-2014 Rate	0.00*	5.75*	5.75**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,393,077.86	2,227,258.50	2,227,258.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	128,067.36	128,067.36
2013-2014 Actual Indirect Costs	33,340.68	199,160.04	199,160.04
2011-2012 Fixed Carry Forward	67,091.38	86,336.15	86,336.15
Total Indirect Costs	-33,750.70	112,823.89	112,823.89
Over/(Under) Recovery	0.00	15,243.47	15,243.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	33,340.68	199,160.04	199,160.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	15,243.47	15,243.47
Total Projected Indirect 2015-2016 (Numerator)	33,340.68	183,916.57	183,916.57
Direct Costs	2,393,077.86	2,227,258.50	2,227,258.50
Rate for 2015-2016 **	1.39*	8.26*	8.26**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	167,956.59	427,236.59	427,236.59
2011-2012 Fixed Carry Forward	-28,996.47	-21,522.26	-19,740.22
Total Indirect Costs	196,953.06	448,758.85	446,976.81
2011-2012 Direct Costs	3,190,741.89	2,931,461.89	2,931,461.89
2013-2014 Rate	6.17*	15.31*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,270,784.91	3,048,350.07	3,048,350.07
Indirect costs based on rate ** multiplied by actual direct costs	201,807.43	457,252.51	464,873.39
2013-2014 Actual Indirect Costs	163,688.14	386,122.98	386,122.98
2011-2012 Fixed Carry Forward	-28,996.47	-21,522.26	-19,740.22
Total Indirect Costs	192,684.61	407,645.24	405,863.20
Over/(Under) Recovery	9,122.82	0.00	59,010.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	163,688.14	386,122.98	386,122.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	9,122.82	0.00	59,010.19
Total Projected Indirect 2015-2016 (Numerator)	154,565.32	386,122.98	327,112.79
Direct Costs	3,270,784.91	3,048,350.07	3,048,350.07
Rate for 2015-2016 **	4.73*	12.67*	10.73**

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

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Eastern Upper Peninsula ISD
315 ARMORY PL
SAULT S MARIE, MI 49783

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,199,859.02	1,628,673.85	1,628,673.85
2011-2012 Fixed Carry Forward	-29,202.19	0.00	-401,939.70
Total Indirect Costs	1,229,061.21	1,628,673.85	2,030,613.55
2011-2012 Direct Costs	8,232,467.19	7,803,652.36	7,803,652.36
2013-2014 Rate	14.93*	20.87*	26.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,698,115.50	7,243,975.16	7,243,975.16
Indirect costs based on rate ** multiplied by actual direct costs	1,149,328.64	1,086,596.27	1,810,993.79
2013-2014 Actual Indirect Costs	1,258,431.02	1,712,571.36	1,712,571.36
2011-2012 Fixed Carry Forward	-29,202.19	0.00	-401,939.70
Total Indirect Costs	1,287,633.21	1,712,571.36	2,114,511.06
Over/(Under) Recovery	-138,304.57	0.00	-303,517.27

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,258,431.02	1,712,571.36	1,712,571.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-138,304.57	0.00	-303,517.27
Total Projected Indirect 2015-2016 (Numerator)	1,396,735.59	1,712,571.36	2,016,088.63
Direct Costs	7,698,115.50	7,243,975.16	7,243,975.16
Rate for 2015-2016 **	18.14*	23.64*	27.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17010
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	802,560.66	3,171,348.25	3,171,348.25
2011-2012 Fixed Carry Forward	208,320.57	0.00	284,038.81
Total Indirect Costs	594,240.09	3,171,348.25	2,887,309.44
2011-2012 Direct Costs	20,652,696.06	18,283,908.47	18,283,908.47
2013-2014 Rate	2.88*	17.35*	15.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,560,927.08	16,973,276.37	16,973,276.37
Indirect costs based on rate ** multiplied by actual direct costs	563,354.70	2,545,991.46	2,680,080.34
2013-2014 Actual Indirect Costs	877,046.18	3,494,756.55	3,494,756.55
2011-2012 Fixed Carry Forward	208,320.57	0.00	284,038.81
Total Indirect Costs	668,725.61	3,494,756.55	3,210,717.74
Over/(Under) Recovery	-105,370.91	0.00	-530,637.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	877,046.18	3,494,756.55	3,494,756.55
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-105,370.91	0.00	-530,637.40
Total Projected Indirect 2015-2016 (Numerator)	982,417.09	3,494,756.55	4,025,393.95
Direct Costs	19,560,927.08	16,973,276.37	16,973,276.37
Rate for 2015-2016 **	5.02*	20.59*	23.72**

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

Michigan Department of Education
Carry Forward Calculation
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School District 17050
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	99,652.75	397,891.08	397,891.08
2011-2012 Fixed Carry Forward	51,357.76	0.00	34,930.16
Total Indirect Costs	48,294.99	397,891.08	362,960.92
2011-2012 Direct Costs	2,625,307.22	2,327,068.89	2,327,068.89
2013-2014 Rate	1.84*	17.10*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,983,087.76	2,666,459.67	2,666,459.67
Indirect costs based on rate ** multiplied by actual direct costs	54,888.81	399,968.95	415,967.71
2013-2014 Actual Indirect Costs	89,740.01	406,368.10	406,368.10
2011-2012 Fixed Carry Forward	51,357.76	0.00	34,930.16
Total Indirect Costs	38,382.25	406,368.10	371,437.94
Over/(Under) Recovery	16,506.56	0.00	44,529.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	89,740.01	406,368.10	406,368.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	16,506.56	0.00	44,529.77
Total Projected Indirect 2015-2016 (Numerator)	73,233.45	406,368.10	361,838.33
Direct Costs	2,983,087.76	2,666,459.67	2,666,459.67
Rate for 2015-2016 **	2.45*	15.24*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17090
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*** Final ***

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	66,464.30	434,056.54	434,056.54
2011-2012 Fixed Carry Forward	-10,467.93	-28,985.07	-28,985.07
Total Indirect Costs	76,932.23	463,041.61	463,041.61
2011-2012 Direct Costs	6,051,491.26	5,683,899.02	5,683,899.02
2013-2014 Rate	1.27*	8.15*	8.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,032,937.78	5,667,668.29	5,667,668.29
Indirect costs based on rate ** multiplied by actual direct costs	76,618.31	461,914.97	461,914.97
2013-2014 Actual Indirect Costs	96,081.38	461,350.87	461,350.87
2011-2012 Fixed Carry Forward	-10,467.93	-28,985.07	-28,985.07
Total Indirect Costs	106,549.31	490,335.94	490,335.94
Over/(Under) Recovery	-29,931.00	-28,420.97	-28,420.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	96,081.38	461,350.87	461,350.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,931.00	-28,420.97	-28,420.97
Total Projected Indirect 2015-2016 (Numerator)	126,012.38	489,771.84	489,771.84
Direct Costs	6,032,937.78	5,667,668.29	5,667,668.29
Rate for 2015-2016 **	2.09*	8.64*	8.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17110
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	336,047.19	1,173,612.90	1,173,612.90
2011-2012 Fixed Carry Forward	-76,331.32	-169,270.66	-169,270.66
Total Indirect Costs	412,378.51	1,342,883.56	1,342,883.56
2011-2012 Direct Costs	7,911,042.00	7,073,476.29	7,073,476.29
2013-2014 Rate	5.21*	18.98*	18.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,545,276.29	5,852,971.61	5,852,971.61
Indirect costs based on rate ** multiplied by actual direct costs	341,008.89	877,945.74	1,110,894.01
2013-2014 Actual Indirect Costs	404,034.12	1,096,338.80	1,096,338.80
2011-2012 Fixed Carry Forward	-76,331.32	-169,270.66	-169,270.66
Total Indirect Costs	480,365.44	1,265,609.46	1,265,609.46
Over/(Under) Recovery	-139,356.55	0.00	-154,715.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	404,034.12	1,096,338.80	1,096,338.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-139,356.55	0.00	-154,715.45
Total Projected Indirect 2015-2016 (Numerator)	543,390.67	1,096,338.80	1,251,054.25
Direct Costs	6,545,276.29	5,852,971.61	5,852,971.61
Rate for 2015-2016 **	8.30*	18.73*	21.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17140
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*** Final ***

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	254,017.92	772,808.40	772,808.40
2011-2012 Fixed Carry Forward	-3,762.85	0.00	-107,946.83
Total Indirect Costs	257,780.77	772,808.40	880,755.23
2011-2012 Direct Costs	4,727,434.62	4,208,644.14	4,208,644.14
2013-2014 Rate	5.45*	18.36*	20.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,056,211.93	4,529,727.29	4,529,727.29
Indirect costs based on rate ** multiplied by actual direct costs	275,563.55	679,459.09	948,071.92
2013-2014 Actual Indirect Costs	245,566.20	772,050.84	772,050.84
2011-2012 Fixed Carry Forward	-3,762.85	0.00	-107,946.83
Total Indirect Costs	249,329.05	772,050.84	879,997.67
Over/(Under) Recovery	26,234.50	0.00	68,074.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	245,566.20	772,050.84	772,050.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	26,234.50	0.00	68,074.25
Total Projected Indirect 2015-2016 (Numerator)	219,331.70	772,050.84	703,976.59
Direct Costs	5,056,211.93	4,529,727.29	4,529,727.29
Rate for 2015-2016 **	4.34*	17.04*	15.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17160
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	54,933.14	348,968.17	348,968.17
2011-2012 Fixed Carry Forward	-38,792.18	-233,456.58	-228,379.55
Total Indirect Costs	93,725.32	582,424.75	577,347.72
2011-2012 Direct Costs	1,070,844.65	776,809.62	776,809.62
2013-2014 Rate	8.75*	74.98*	74.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,002,007.85	706,047.61	706,047.61
Indirect costs based on rate ** multiplied by actual direct costs	87,675.69	105,907.14	176,511.90
2013-2014 Actual Indirect Costs	68,999.77	364,960.01	364,960.01
2011-2012 Fixed Carry Forward	-38,792.18	-233,456.58	-228,379.55
Total Indirect Costs	107,791.95	598,416.59	593,339.56
Over/(Under) Recovery	-20,116.26	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	68,999.77	364,960.01	364,960.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,116.26	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	89,116.03	364,960.01	364,960.01
Direct Costs	1,002,007.85	706,047.61	706,047.61
Rate for 2015-2016 **	8.89*	51.69*	51.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	595,540.71	1,343,391.77	1,343,391.77
2011-2012 Fixed Carry Forward	-56,190.36	0.00	0.00
Total Indirect Costs	651,731.07	1,343,391.77	1,343,391.77
2011-2012 Direct Costs	7,289,292.92	6,541,441.86	6,541,441.86
2013-2014 Rate	8.94*	20.54*	20.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,267,824.59	6,465,178.93	6,465,178.93
Indirect costs based on rate ** multiplied by actual direct costs	649,743.52	969,776.84	1,327,947.75
2013-2014 Actual Indirect Costs	640,935.96	1,443,581.62	1,443,581.62
2011-2012 Fixed Carry Forward	-56,190.36	0.00	0.00
Total Indirect Costs	697,126.32	1,443,581.62	1,443,581.62
Over/(Under) Recovery	-47,382.80	0.00	-115,633.87

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	640,935.96	1,443,581.62	1,443,581.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-47,382.80	0.00	-115,633.87
Total Projected Indirect 2015-2016 (Numerator)	688,318.76	1,443,581.62	1,559,215.49
Direct Costs	7,267,824.59	6,465,178.93	6,465,178.93
Rate for 2015-2016 **	9.47*	22.33*	24.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 17902
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*** Final ***

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	60,978.53	175,514.15	175,514.15
2011-2012 Fixed Carry Forward	-8,212.17	0.00	407.40
Total Indirect Costs	69,190.70	175,514.15	175,106.75
2011-2012 Direct Costs	1,203,785.79	1,089,250.17	1,089,250.17
2013-2014 Rate	5.75*	16.11*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,119,219.07	983,494.21	983,494.21
Indirect costs based on rate ** multiplied by actual direct costs	64,355.10	147,524.13	158,145.87
2013-2014 Actual Indirect Costs	95,590.00	231,314.86	231,314.86
2011-2012 Fixed Carry Forward	-8,212.17	0.00	407.40
Total Indirect Costs	103,802.17	231,314.86	230,907.46
Over/(Under) Recovery	-39,447.07	0.00	-72,761.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	95,590.00	231,314.86	231,314.86
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-39,447.07	0.00	-72,761.59
Total Projected Indirect 2015-2016 (Numerator)	135,037.07	231,314.86	304,076.45
Direct Costs	1,119,219.07	983,494.21	983,494.21
Rate for 2015-2016 **	12.07*	23.52*	30.92**

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

Michigan Department of Education
Carry Forward Calculation
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School District 17903
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,600.00	32,026.00	32,026.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,600.00	32,026.00	32,026.00
2011-2012 Direct Costs	535,543.87	508,117.87	508,117.87
2013-2014 Rate	0.86*	6.30*	6.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	519,434.18	508,981.18	508,981.18
Indirect costs based on rate ** multiplied by actual direct costs	4,467.13	32,065.81	32,065.81
2013-2014 Actual Indirect Costs	19,234.65	29,687.65	29,687.65
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,234.65	29,687.65	29,687.65
Over/(Under) Recovery	-14,767.52	2,378.16	2,378.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	19,234.65	29,687.65	29,687.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,767.52	2,378.16	2,378.16
Total Projected Indirect 2015-2016 (Numerator)	34,002.17	27,309.49	27,309.49
Direct Costs	519,434.18	508,981.18	508,981.18
Rate for 2015-2016 **	6.55*	5.37*	5.37**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,718,204.64	1,980,580.86	1,980,580.86
2011-2012 Fixed Carry Forward	-559,550.96	-520,897.37	-518,333.77
Total Indirect Costs	2,277,755.60	2,501,478.23	2,498,914.63
2011-2012 Direct Costs	12,299,184.32	12,036,808.10	12,036,808.10
2013-2014 Rate	18.52*	20.78*	20.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,742,922.71	11,433,956.14	11,433,956.14
Indirect costs based on rate ** multiplied by actual direct costs	1,761,438.41	1,715,093.42	2,373,689.29
2013-2014 Actual Indirect Costs	2,010,404.15	2,319,370.72	2,319,370.72
2011-2012 Fixed Carry Forward	-559,550.96	-520,897.37	-518,333.77
Total Indirect Costs	2,569,955.11	2,840,268.09	2,837,704.49
Over/(Under) Recovery	0.00	0.00	-464,015.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,010,404.15	2,319,370.72	2,319,370.72
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-464,015.20
Total Projected Indirect 2015-2016 (Numerator)	2,010,404.15	2,319,370.72	2,783,385.92
Direct Costs	11,742,922.71	11,433,956.14	11,433,956.14
Rate for 2015-2016 **	17.12*	20.28*	24.34**

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

Michigan Department of Education
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*** Final ***

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	468,767.25	1,717,579.98	1,717,579.98
2011-2012 Fixed Carry Forward	24,612.05	0.00	80,479.10
Total Indirect Costs	444,155.20	1,717,579.98	1,637,100.88
2011-2012 Direct Costs	12,855,854.94	11,607,042.21	11,607,042.21
2013-2014 Rate	3.45*	14.80*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,900,904.42	11,742,900.94	11,742,900.94
Indirect costs based on rate ** multiplied by actual direct costs	445,081.20	1,737,949.34	1,655,749.03
2013-2014 Actual Indirect Costs	681,325.32	1,839,328.80	1,839,328.80
2011-2012 Fixed Carry Forward	24,612.05	0.00	80,479.10
Total Indirect Costs	656,713.27	1,839,328.80	1,758,849.70
Over/(Under) Recovery	-211,632.07	-101,379.46	-103,100.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	681,325.32	1,839,328.80	1,839,328.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-211,632.07	-101,379.46	-103,100.67
Total Projected Indirect 2015-2016 (Numerator)	892,957.39	1,940,708.26	1,942,429.47
Direct Costs	12,900,904.42	11,742,900.94	11,742,900.94
Rate for 2015-2016 **	6.92*	16.53*	16.54**

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

Michigan Department of Education
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*** Final ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	415,173.81	1,233,208.16	1,233,208.16
2011-2012 Fixed Carry Forward	80,203.91	55,483.69	78,942.25
Total Indirect Costs	334,969.90	1,177,724.47	1,154,265.91
2011-2012 Direct Costs	11,860,809.45	11,042,775.10	11,042,775.10
2013-2014 Rate	2.82*	10.67*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,540,566.65	11,654,462.06	11,654,462.06
Indirect costs based on rate ** multiplied by actual direct costs	353,643.98	1,243,531.10	1,217,891.29
2013-2014 Actual Indirect Costs	431,329.17	1,317,433.76	1,317,433.76
2011-2012 Fixed Carry Forward	80,203.91	55,483.69	78,942.25
Total Indirect Costs	351,125.26	1,261,950.07	1,238,491.51
Over/(Under) Recovery	2,518.72	-18,418.97	-20,600.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	431,329.17	1,317,433.76	1,317,433.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,518.72	-18,418.97	-20,600.22
Total Projected Indirect 2015-2016 (Numerator)	428,810.45	1,335,852.73	1,338,033.98
Direct Costs	12,540,566.65	11,654,462.06	11,654,462.06
Rate for 2015-2016 **	3.42*	11.46*	11.48**

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

Michigan Department of Education
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Harrison Community Schools
P.O. Box 529
Harrison, MI 48625

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	312,692.58	1,497,796.16	1,497,796.16
2011-2012 Fixed Carry Forward	1,981.03	0.00	234,804.91
Total Indirect Costs	310,711.55	1,497,796.16	1,262,991.25
2011-2012 Direct Costs	13,616,766.91	12,431,663.33	12,431,663.33
2013-2014 Rate	2.28*	12.05*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,104,434.17	12,768,583.42	12,768,583.42
Indirect costs based on rate ** multiplied by actual direct costs	321,581.10	1,538,614.30	1,297,288.08
2013-2014 Actual Indirect Costs	445,543.24	1,781,393.99	1,781,393.99
2011-2012 Fixed Carry Forward	1,981.03	0.00	234,804.91
Total Indirect Costs	443,562.21	1,781,393.99	1,546,589.08
Over/(Under) Recovery	-121,981.11	-242,779.69	-249,301.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	445,543.24	1,781,393.99	1,781,393.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-121,981.11	-242,779.69	-249,301.00
Total Projected Indirect 2015-2016 (Numerator)	567,524.35	2,024,173.68	2,030,694.99
Direct Costs	14,104,434.17	12,768,583.42	12,768,583.42
Rate for 2015-2016 **	4.02*	15.85*	15.90**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	931,824.40	1,361,849.02	1,361,849.02
2011-2012 Fixed Carry Forward	28,618.05	405,398.78	405,398.78
Total Indirect Costs	903,206.35	956,450.24	956,450.24
2011-2012 Direct Costs	16,312,855.70	15,882,831.08	15,882,831.08
2013-2014 Rate	5.54*	6.02*	6.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,719,838.82	13,082,104.60	13,082,104.60
Indirect costs based on rate ** multiplied by actual direct costs	760,079.07	787,542.70	787,542.70
2013-2014 Actual Indirect Costs	810,922.63	1,448,656.85	1,448,656.85
2011-2012 Fixed Carry Forward	28,618.05	405,398.78	405,398.78
Total Indirect Costs	782,304.58	1,043,258.07	1,043,258.07
Over/(Under) Recovery	-22,225.51	-255,715.37	-255,715.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	810,922.63	1,448,656.85	1,448,656.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,225.51	-255,715.37	-255,715.37
Total Projected Indirect 2015-2016 (Numerator)	833,148.14	1,704,372.22	1,704,372.22
Direct Costs	13,719,838.82	13,082,104.60	13,082,104.60
Rate for 2015-2016 **	6.07*	13.03*	13.03**

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

Michigan Department of Education
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DeWitt Public Schools
P.O. Box 800
DeWitt, MI 48820

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	901,362.94	2,916,983.30	2,916,983.30
2011-2012 Fixed Carry Forward	48,671.66	191,475.93	192,445.61
Total Indirect Costs	852,691.28	2,725,507.37	2,724,537.69
2011-2012 Direct Costs	23,190,410.73	21,174,790.37	21,174,790.37
2013-2014 Rate	3.68*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,150,489.11	22,130,984.16	22,130,984.16
Indirect costs based on rate ** multiplied by actual direct costs	888,738.00	2,848,257.66	2,848,257.66
2013-2014 Actual Indirect Costs	924,620.19	2,944,125.14	2,944,125.14
2011-2012 Fixed Carry Forward	48,671.66	191,475.93	192,445.61
Total Indirect Costs	875,948.53	2,752,649.21	2,751,679.53
Over/(Under) Recovery	12,789.47	95,608.45	96,578.13

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	924,620.19	2,944,125.14	2,944,125.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	12,789.47	95,608.45	96,578.13
Total Projected Indirect 2015-2016 (Numerator)	911,830.72	2,848,516.69	2,847,547.01
Direct Costs	24,150,489.11	22,130,984.16	22,130,984.16
Rate for 2015-2016 **	3.78*	12.87*	12.87**

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

Michigan Department of Education
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Fowler Public Schools
P.O. Box 408
Fowler, MI 48835

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	27,179.00	368,689.23	368,689.23
2011-2012 Fixed Carry Forward	1,485.51	23,376.27	23,376.27
Total Indirect Costs	25,693.49	345,312.96	345,312.96
2011-2012 Direct Costs	4,422,693.17	4,081,182.94	4,081,182.94
2013-2014 Rate	0.58*	8.46*	8.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,837,591.20	4,467,430.39	4,467,430.39
Indirect costs based on rate ** multiplied by actual direct costs	28,058.03	377,944.61	377,944.61
2013-2014 Actual Indirect Costs	47,830.40	417,991.21	417,991.21
2011-2012 Fixed Carry Forward	1,485.51	23,376.27	23,376.27
Total Indirect Costs	46,344.89	394,614.94	394,614.94
Over/(Under) Recovery	-18,286.86	-16,670.33	-16,670.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	47,830.40	417,991.21	417,991.21
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,286.86	-16,670.33	-16,670.33
Total Projected Indirect 2015-2016 (Numerator)	66,117.26	434,661.54	434,661.54
Direct Costs	4,837,591.20	4,467,430.39	4,467,430.39
Rate for 2015-2016 **	1.37*	9.73*	9.73**

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

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Carry Forward Calculation
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Bath Community Schools
6175 E. Clark Road
Bath, MI 48808

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	247,408.93	979,587.51	979,587.51
2011-2012 Fixed Carry Forward	-11,068.17	0.00	101,980.50
Total Indirect Costs	258,477.10	979,587.51	877,607.01
2011-2012 Direct Costs	7,662,041.71	6,929,863.13	6,929,863.13
2013-2014 Rate	3.37*	14.14*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,443,326.13	7,642,967.25	7,642,967.25
Indirect costs based on rate ** multiplied by actual direct costs	284,540.09	1,080,715.57	967,599.65
2013-2014 Actual Indirect Costs	302,097.60	1,102,456.48	1,102,456.48
2011-2012 Fixed Carry Forward	-11,068.17	0.00	101,980.50
Total Indirect Costs	313,165.77	1,102,456.48	1,000,475.98
Over/(Under) Recovery	-28,625.68	-21,740.91	-32,876.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	302,097.60	1,102,456.48	1,102,456.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-28,625.68	-21,740.91	-32,876.33
Total Projected Indirect 2015-2016 (Numerator)	330,723.28	1,124,197.39	1,135,332.81
Direct Costs	8,443,326.13	7,642,967.25	7,642,967.25
Rate for 2015-2016 **	3.92*	14.71*	14.85**

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

Michigan Department of Education
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Ovid-Elsie Area Schools
8989 EAST COLONY RD
ELSIE, MI 48831

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	433,814.98	2,159,936.89	2,159,936.89
2011-2012 Fixed Carry Forward	0.00	-288,098.47	-288,098.47
Total Indirect Costs	433,814.98	2,448,035.36	2,448,035.36
2011-2012 Direct Costs	14,653,182.79	12,927,060.88	12,927,060.88
2013-2014 Rate	2.96*	18.94*	18.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,429,507.73	11,837,331.28	11,837,331.28
Indirect costs based on rate ** multiplied by actual direct costs	397,513.43	1,775,599.69	2,241,990.54
2013-2014 Actual Indirect Costs	574,427.47	2,166,603.92	2,166,603.92
2011-2012 Fixed Carry Forward	0.00	-288,098.47	-288,098.47
Total Indirect Costs	574,427.47	2,454,702.39	2,454,702.39
Over/(Under) Recovery	-176,914.04	0.00	-212,711.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	574,427.47	2,166,603.92	2,166,603.92
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-176,914.04	0.00	-212,711.85
Total Projected Indirect 2015-2016 (Numerator)	751,341.51	2,166,603.92	2,379,315.77
Direct Costs	13,429,507.73	11,837,331.28	11,837,331.28
Rate for 2015-2016 **	5.59*	18.30*	20.10**

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

Michigan Department of Education
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Pewamo-Westphalia Community Schools
5101 SOUTH CLINTONIA RD
WESTPHALIA, MI 48894

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	176,151.80	727,393.39	727,393.39
2011-2012 Fixed Carry Forward	43,749.00	0.00	54,909.01
Total Indirect Costs	132,402.80	727,393.39	672,484.38
2011-2012 Direct Costs	5,483,670.41	4,932,428.82	4,932,428.82
2013-2014 Rate	2.41*	14.75*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,596,999.69	5,038,234.36	5,038,234.36
Indirect costs based on rate ** multiplied by actual direct costs	134,887.69	743,139.57	686,711.34
2013-2014 Actual Indirect Costs	163,167.49	721,932.82	721,932.82
2011-2012 Fixed Carry Forward	43,749.00	0.00	54,909.01
Total Indirect Costs	119,418.49	721,932.82	667,023.81
Over/(Under) Recovery	15,469.20	21,206.75	19,687.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	163,167.49	721,932.82	721,932.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	15,469.20	21,206.75	19,687.53
Total Projected Indirect 2015-2016 (Numerator)	147,698.29	700,726.07	702,245.29
Direct Costs	5,596,999.69	5,038,234.36	5,038,234.36
Rate for 2015-2016 **	2.64*	13.91*	13.94**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	924,610.01	3,853,504.30	3,853,504.30
2011-2012 Fixed Carry Forward	104,406.64	0.00	96,015.90
Total Indirect Costs	820,203.37	3,853,504.30	3,757,488.40
2011-2012 Direct Costs	25,616,845.14	22,687,950.85	22,687,950.85
2013-2014 Rate	3.20*	16.98*	16.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,262,752.49	24,181,429.71	24,181,429.71
Indirect costs based on rate ** multiplied by actual direct costs	872,408.08	3,627,214.46	4,004,444.76
2013-2014 Actual Indirect Costs	1,045,317.19	4,126,639.97	4,126,639.97
2011-2012 Fixed Carry Forward	104,406.64	0.00	96,015.90
Total Indirect Costs	940,910.55	4,126,639.97	4,030,624.07
Over/(Under) Recovery	-68,502.47	0.00	-26,179.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,045,317.19	4,126,639.97	4,126,639.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-68,502.47	0.00	-26,179.31
Total Projected Indirect 2015-2016 (Numerator)	1,113,819.66	4,126,639.97	4,152,819.28
Direct Costs	27,262,752.49	24,181,429.71	24,181,429.71
Rate for 2015-2016 **	4.09*	17.07*	17.17**

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

Michigan Department of Education
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Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	559,232.33	1,877,480.36	1,877,480.36
2011-2012 Fixed Carry Forward	1,496.26	35,811.24	42,167.09
Total Indirect Costs	557,736.07	1,841,669.12	1,835,313.27
2011-2012 Direct Costs	14,726,037.83	13,407,789.80	13,407,789.80
2013-2014 Rate	3.79*	13.74*	13.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,418,291.23	13,219,196.15	13,219,196.15
Indirect costs based on rate ** multiplied by actual direct costs	546,453.24	1,816,317.55	1,809,707.95
2013-2014 Actual Indirect Costs	586,148.36	1,785,243.44	1,785,243.44
2011-2012 Fixed Carry Forward	1,496.26	35,811.24	42,167.09
Total Indirect Costs	584,652.10	1,749,432.20	1,743,076.35
Over/(Under) Recovery	-38,198.86	66,885.35	66,631.60

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	586,148.36	1,785,243.44	1,785,243.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-38,198.86	66,885.35	66,631.60
Total Projected Indirect 2015-2016 (Numerator)	624,347.22	1,718,358.09	1,718,611.84
Direct Costs	14,418,291.23	13,219,196.15	13,219,196.15
Rate for 2015-2016 **	4.33*	13.00*	13.00**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	778,570.84	1,272,612.36	1,272,612.36
2011-2012 Fixed Carry Forward	-110,610.24	-200,696.68	-189,468.40
Total Indirect Costs	889,181.08	1,473,309.04	1,462,080.76
2011-2012 Direct Costs	8,369,983.34	7,875,941.82	7,875,941.82
2013-2014 Rate	10.62*	18.71*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,637,542.31	8,150,911.06	8,150,911.06
Indirect costs based on rate ** multiplied by actual direct costs	917,306.99	1,222,636.66	1,512,809.09
2013-2014 Actual Indirect Costs	600,733.81	1,087,365.06	1,087,365.06
2011-2012 Fixed Carry Forward	-110,610.24	-200,696.68	-189,468.40
Total Indirect Costs	711,344.05	1,288,061.74	1,276,833.46
Over/(Under) Recovery	205,962.94	0.00	235,975.63

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	600,733.81	1,087,365.06	1,087,365.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	205,962.94	0.00	235,975.63
Total Projected Indirect 2015-2016 (Numerator)	394,770.87	1,087,365.06	851,389.43
Direct Costs	8,637,542.31	8,150,911.06	8,150,911.06
Rate for 2015-2016 **	4.57*	13.34*	10.45**

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

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Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	481,594.73	2,235,758.48	2,235,758.48
2011-2012 Fixed Carry Forward	-86,797.79	62,823.59	62,823.59
Total Indirect Costs	568,392.52	2,172,934.89	2,172,934.89
2011-2012 Direct Costs	21,205,708.16	19,451,544.41	19,451,544.41
2013-2014 Rate	2.68*	11.17*	11.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,935,281.37	19,335,821.60	19,335,821.60
Indirect costs based on rate ** multiplied by actual direct costs	561,065.54	2,159,811.27	2,159,811.27
2013-2014 Actual Indirect Costs	477,904.19	2,077,363.96	2,077,363.96
2011-2012 Fixed Carry Forward	-86,797.79	62,823.59	62,823.59
Total Indirect Costs	564,701.98	2,014,540.37	2,014,540.37
Over/(Under) Recovery	-3,636.44	145,270.90	145,270.90

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	477,904.19	2,077,363.96	2,077,363.96
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,636.44	145,270.90	145,270.90
Total Projected Indirect 2015-2016 (Numerator)	481,540.63	1,932,093.06	1,932,093.06
Direct Costs	20,935,281.37	19,335,821.60	19,335,821.60
Rate for 2015-2016 **	2.30*	9.99*	9.99**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	156,228.61	1,258,320.00	1,258,320.00
2011-2012 Fixed Carry Forward	114,068.81	189,120.27	189,120.27
Total Indirect Costs	42,159.80	1,069,199.73	1,069,199.73
2011-2012 Direct Costs	11,862,377.16	10,760,285.77	10,760,285.77
2013-2014 Rate	0.36*	9.94*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,383,108.35	11,246,846.14	11,246,846.14
Indirect costs based on rate ** multiplied by actual direct costs	44,579.19	1,117,936.51	1,117,936.51
2013-2014 Actual Indirect Costs	211,515.11	1,347,777.32	1,347,777.32
2011-2012 Fixed Carry Forward	114,068.81	189,120.27	189,120.27
Total Indirect Costs	97,446.30	1,158,657.05	1,158,657.05
Over/(Under) Recovery	-52,867.11	-40,720.54	-40,720.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	211,515.11	1,347,777.32	1,347,777.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-52,867.11	-40,720.54	-40,720.54
Total Projected Indirect 2015-2016 (Numerator)	264,382.22	1,388,497.86	1,388,497.86
Direct Costs	12,383,108.35	11,246,846.14	11,246,846.14
Rate for 2015-2016 **	2.14*	12.35*	12.35**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	242,160.54	555,506.76	555,506.76
2011-2012 Fixed Carry Forward	-15,500.69	0.00	17,422.63
Total Indirect Costs	257,661.23	555,506.76	538,084.13
2011-2012 Direct Costs	2,951,404.08	2,664,287.11	2,664,287.11
2013-2014 Rate	8.73*	20.85*	20.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,093,924.77	2,782,941.93	2,782,941.93
Indirect costs based on rate ** multiplied by actual direct costs	270,099.63	417,441.29	562,154.27
2013-2014 Actual Indirect Costs	196,325.29	507,308.13	507,308.13
2011-2012 Fixed Carry Forward	-15,500.69	0.00	17,422.63
Total Indirect Costs	211,825.98	507,308.13	489,885.50
Over/(Under) Recovery	58,273.65	0.00	72,268.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	196,325.29	507,308.13	507,308.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	58,273.65	0.00	72,268.77
Total Projected Indirect 2015-2016 (Numerator)	138,051.64	507,308.13	435,039.36
Direct Costs	3,093,924.77	2,782,941.93	2,782,941.93
Rate for 2015-2016 **	4.46*	18.23*	15.63**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	88,880.68	305,019.72	305,019.72
2011-2012 Fixed Carry Forward	0.00	0.00	63,145.39
Total Indirect Costs	88,880.68	305,019.72	241,874.33
2011-2012 Direct Costs	2,232,742.17	2,016,603.13	2,016,603.13
2013-2014 Rate	3.98*	15.13*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,292,986.29	2,015,377.03	2,015,377.03
Indirect costs based on rate ** multiplied by actual direct costs	91,260.85	302,306.55	241,643.71
2013-2014 Actual Indirect Costs	111,289.29	388,898.55	388,898.55
2011-2012 Fixed Carry Forward	0.00	0.00	63,145.39
Total Indirect Costs	111,289.29	388,898.55	325,753.16
Over/(Under) Recovery	-20,028.44	0.00	-84,109.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	111,289.29	388,898.55	388,898.55
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,028.44	0.00	-84,109.45
Total Projected Indirect 2015-2016 (Numerator)	131,317.73	388,898.55	473,008.00
Direct Costs	2,292,986.29	2,015,377.03	2,015,377.03
Rate for 2015-2016 **	5.73*	19.30*	23.47**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	168,010.18	567,250.90	567,250.90
2011-2012 Fixed Carry Forward	-21,464.25	-42,469.37	-43,003.81
Total Indirect Costs	189,474.43	609,720.27	610,254.71
2011-2012 Direct Costs	5,296,410.65	4,897,169.93	4,897,169.93
2013-2014 Rate	3.58*	12.45*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,973,275.63	5,550,403.95	5,550,403.95
Indirect costs based on rate ** multiplied by actual direct costs	213,843.27	691,025.29	691,580.33
2013-2014 Actual Indirect Costs	217,144.75	640,016.43	640,016.43
2011-2012 Fixed Carry Forward	-21,464.25	-42,469.37	-43,003.81
Total Indirect Costs	238,609.00	682,485.80	683,020.24
Over/(Under) Recovery	-24,765.73	8,539.49	8,560.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	217,144.75	640,016.43	640,016.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-24,765.73	8,539.49	8,560.09
Total Projected Indirect 2015-2016 (Numerator)	241,910.48	631,476.94	631,456.34
Direct Costs	5,973,275.63	5,550,403.95	5,550,403.95
Rate for 2015-2016 **	4.05*	11.38*	11.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 21135
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	76,150.83	274,220.88	274,220.88
2011-2012 Fixed Carry Forward	-12,314.03	0.00	-26,151.88
Total Indirect Costs	88,464.86	274,220.88	300,372.76
2011-2012 Direct Costs	1,826,786.68	1,628,716.63	1,628,716.63
2013-2014 Rate	4.84*	16.84*	18.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,844,889.02	1,620,063.76	1,620,063.76
Indirect costs based on rate ** multiplied by actual direct costs	89,292.63	243,009.56	298,739.76
2013-2014 Actual Indirect Costs	84,498.11	309,323.37	309,323.37
2011-2012 Fixed Carry Forward	-12,314.03	0.00	-26,151.88
Total Indirect Costs	96,812.14	309,323.37	335,475.25
Over/(Under) Recovery	-7,519.51	0.00	-36,735.49

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	84,498.11	309,323.37	309,323.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,519.51	0.00	-36,735.49
Total Projected Indirect 2015-2016 (Numerator)	92,017.62	309,323.37	346,058.86
Direct Costs	1,844,889.02	1,620,063.76	1,620,063.76
Rate for 2015-2016 **	4.99*	19.09*	21.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,014,403.88	1,347,309.01	1,347,309.01
2011-2012 Fixed Carry Forward	-262,727.78	-269,380.80	-269,380.80
Total Indirect Costs	1,277,131.66	1,616,689.81	1,616,689.81
2011-2012 Direct Costs	8,825,660.51	8,492,755.38	8,492,755.38
2013-2014 Rate	14.47*	19.04*	19.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,428,076.56	9,111,376.55	9,111,376.55
Indirect costs based on rate ** multiplied by actual direct costs	1,364,242.68	1,366,706.48	1,734,806.10
2013-2014 Actual Indirect Costs	1,167,706.25	1,484,406.26	1,484,406.26
2011-2012 Fixed Carry Forward	-262,727.78	-269,380.80	-269,380.80
Total Indirect Costs	1,430,434.03	1,753,787.06	1,753,787.06
Over/(Under) Recovery	-66,191.35	0.00	-18,980.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,167,706.25	1,484,406.26	1,484,406.26
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-66,191.35	0.00	-18,980.96
Total Projected Indirect 2015-2016 (Numerator)	1,233,897.60	1,484,406.26	1,503,387.22
Direct Costs	9,428,076.56	9,111,376.55	9,111,376.55
Rate for 2015-2016 **	13.09*	16.29*	16.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 22010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	366,279.07	1,522,403.91	1,522,403.91
2011-2012 Fixed Carry Forward	31,266.45	0.00	-34,723.87
Total Indirect Costs	335,012.62	1,522,403.91	1,557,127.78
2011-2012 Direct Costs	9,972,800.53	8,816,675.69	8,816,675.69
2013-2014 Rate	3.36*	17.27*	17.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,812,409.08	7,834,024.19	7,834,024.19
Indirect costs based on rate ** multiplied by actual direct costs	296,096.95	1,175,103.63	1,383,488.67
2013-2014 Actual Indirect Costs	492,270.29	1,470,655.18	1,470,655.18
2011-2012 Fixed Carry Forward	31,266.45	0.00	-34,723.87
Total Indirect Costs	461,003.84	1,470,655.18	1,505,379.05
Over/(Under) Recovery	-164,906.89	0.00	-121,890.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	492,270.29	1,470,655.18	1,470,655.18
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-164,906.89	0.00	-121,890.38
Total Projected Indirect 2015-2016 (Numerator)	657,177.18	1,470,655.18	1,592,545.56
Direct Costs	8,812,409.08	7,834,024.19	7,834,024.19
Rate for 2015-2016 **	7.46*	18.77*	20.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 22025
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	207,453.98	782,217.24	782,217.24
2011-2012 Fixed Carry Forward	-41,393.38	-65,150.20	-65,150.20
Total Indirect Costs	248,847.36	847,367.44	847,367.44
2011-2012 Direct Costs	6,369,717.80	5,794,954.54	5,794,954.54
2013-2014 Rate	3.91*	14.62*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,133,923.86	5,569,151.81	5,569,151.81
Indirect costs based on rate ** multiplied by actual direct costs	239,836.42	814,209.99	814,209.99
2013-2014 Actual Indirect Costs	246,767.66	811,539.71	811,539.71
2011-2012 Fixed Carry Forward	-41,393.38	-65,150.20	-65,150.20
Total Indirect Costs	288,161.04	876,689.91	876,689.91
Over/(Under) Recovery	-48,324.62	-62,479.92	-62,479.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	246,767.66	811,539.71	811,539.71
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-48,324.62	-62,479.92	-62,479.92
Total Projected Indirect 2015-2016 (Numerator)	295,092.28	874,019.63	874,019.63
Direct Costs	6,133,923.86	5,569,151.81	5,569,151.81
Rate for 2015-2016 **	4.81*	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 2015-2016 Indirect Cost Rates
School District 22030
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	593,083.12	1,774,592.73	1,774,592.73
2011-2012 Fixed Carry Forward	-271,618.95	-335,989.01	-335,862.85
Total Indirect Costs	864,702.07	2,110,581.74	2,110,455.58
2011-2012 Direct Costs	12,993,864.33	11,812,354.72	11,812,354.72
2013-2014 Rate	6.65*	17.87*	17.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,361,953.50	13,114,487.54	13,114,487.54
Indirect costs based on rate ** multiplied by actual direct costs	955,069.91	1,967,173.13	2,343,558.92
2013-2014 Actual Indirect Costs	606,815.13	1,854,281.09	1,854,281.09
2011-2012 Fixed Carry Forward	-271,618.95	-335,989.01	-335,862.85
Total Indirect Costs	878,434.08	2,190,270.10	2,190,143.94
Over/(Under) Recovery	76,635.83	0.00	153,414.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	606,815.13	1,854,281.09	1,854,281.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	76,635.83	0.00	153,414.98
Total Projected Indirect 2015-2016 (Numerator)	530,179.30	1,854,281.09	1,700,866.11
Direct Costs	14,361,953.50	13,114,487.54	13,114,487.54
Rate for 2015-2016 **	3.69*	14.14*	12.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 22045
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	123,734.97	475,383.49	475,383.49
2011-2012 Fixed Carry Forward	-12,490.83	0.00	-19,431.84
Total Indirect Costs	136,225.80	475,383.49	494,815.33
2011-2012 Direct Costs	2,705,536.51	2,353,887.99	2,353,887.99
2013-2014 Rate	5.04*	20.20*	21.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,511,002.05	2,151,432.20	2,151,432.20
Indirect costs based on rate ** multiplied by actual direct costs	126,554.50	322,714.83	452,231.05
2013-2014 Actual Indirect Costs	142,313.63	501,883.48	501,883.48
2011-2012 Fixed Carry Forward	-12,490.83	0.00	-19,431.84
Total Indirect Costs	154,804.46	501,883.48	521,315.32
Over/(Under) Recovery	-28,249.96	0.00	-69,084.27

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	142,313.63	501,883.48	501,883.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-28,249.96	0.00	-69,084.27
Total Projected Indirect 2015-2016 (Numerator)	170,563.59	501,883.48	570,967.75
Direct Costs	2,511,002.05	2,151,432.20	2,151,432.20
Rate for 2015-2016 **	6.79*	23.33*	26.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23000
Form R0418

*** Final ***

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,043,318.81	2,533,488.62	2,533,488.62
2011-2012 Fixed Carry Forward	-595,794.57	-684,298.04	-684,298.04
Total Indirect Costs	2,639,113.38	3,217,786.66	3,217,786.66
2011-2012 Direct Costs	22,546,273.77	22,056,103.96	22,056,103.96
2013-2014 Rate	11.71*	14.59*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,249,926.60	14,784,526.23	14,784,526.23
Indirect costs based on rate ** multiplied by actual direct costs	1,785,766.40	2,157,062.38	2,157,062.38
2013-2014 Actual Indirect Costs	1,519,975.82	2,046,215.19	2,046,215.19
2011-2012 Fixed Carry Forward	-595,794.57	-684,298.04	-684,298.04
Total Indirect Costs	2,115,770.39	2,730,513.23	2,730,513.23
Over/(Under) Recovery	-330,003.99	-573,450.85	-573,450.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,519,975.82	2,046,215.19	2,046,215.19
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-330,003.99	-573,450.85	-573,450.85
Total Projected Indirect 2015-2016 (Numerator)	1,849,979.81	2,619,666.04	2,619,666.04
Direct Costs	15,249,926.60	14,784,526.23	14,784,526.23
Rate for 2015-2016 **	12.13*	17.72*	17.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23010
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*** Final ***

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	247,318.38	1,175,043.45	1,175,043.45
2011-2012 Fixed Carry Forward	-35,558.50	0.00	0.00
Total Indirect Costs	282,876.88	1,175,043.45	1,175,043.45
2011-2012 Direct Costs	4,943,466.34	4,061,479.17	4,061,479.17
2013-2014 Rate	5.72*	28.93*	28.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,781,927.47	3,934,974.34	3,934,974.34
Indirect costs based on rate ** multiplied by actual direct costs	273,526.25	590,246.15	983,743.59
2013-2014 Actual Indirect Costs	173,005.14	1,019,958.27	1,019,958.27
2011-2012 Fixed Carry Forward	-35,558.50	0.00	0.00
Total Indirect Costs	208,563.64	1,019,958.27	1,019,958.27
Over/(Under) Recovery	64,962.61	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	173,005.14	1,019,958.27	1,019,958.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	64,962.61	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	108,042.53	1,019,958.27	1,019,958.27
Direct Costs	4,781,927.47	3,934,974.34	3,934,974.34
Rate for 2015-2016 **	2.26*	25.92*	25.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23030
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*** Final ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	390,859.39	2,593,321.16	2,593,321.16
2011-2012 Fixed Carry Forward	85,352.06	269,120.15	269,120.15
Total Indirect Costs	305,507.33	2,324,201.01	2,324,201.01
2011-2012 Direct Costs	23,968,831.65	21,766,369.88	21,766,369.88
2013-2014 Rate	1.27*	10.68*	10.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,805,296.28	21,413,599.46	21,413,599.46
Indirect costs based on rate ** multiplied by actual direct costs	302,327.26	2,286,972.42	2,286,972.42
2013-2014 Actual Indirect Costs	815,153.52	3,206,850.34	3,206,850.34
2011-2012 Fixed Carry Forward	85,352.06	269,120.15	269,120.15
Total Indirect Costs	729,801.46	2,937,730.19	2,937,730.19
Over/(Under) Recovery	-427,474.20	-650,757.77	-650,757.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	815,153.52	3,206,850.34	3,206,850.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-427,474.20	-650,757.77	-650,757.77
Total Projected Indirect 2015-2016 (Numerator)	1,242,627.72	3,857,608.11	3,857,608.11
Direct Costs	23,805,296.28	21,413,599.46	21,413,599.46
Rate for 2015-2016 **	5.22*	18.01*	18.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23050
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	502,286.48	2,335,059.06	2,335,059.06
2011-2012 Fixed Carry Forward	162,903.84	437,800.48	438,890.77
Total Indirect Costs	339,382.64	1,897,258.58	1,896,168.29
2011-2012 Direct Costs	23,330,269.34	21,497,496.76	21,497,496.76
2013-2014 Rate	1.45*	8.83*	8.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,802,753.22	20,999,598.89	20,999,598.89
Indirect costs based on rate ** multiplied by actual direct costs	330,639.92	1,854,264.58	1,852,164.62
2013-2014 Actual Indirect Costs	526,936.45	2,330,090.78	2,330,090.78
2011-2012 Fixed Carry Forward	162,903.84	437,800.48	438,890.77
Total Indirect Costs	364,032.61	1,892,290.30	1,891,200.01
Over/(Under) Recovery	-33,392.69	-38,025.72	-39,035.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	526,936.45	2,330,090.78	2,330,090.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-33,392.69	-38,025.72	-39,035.39
Total Projected Indirect 2015-2016 (Numerator)	560,329.14	2,368,116.50	2,369,126.17
Direct Costs	22,802,753.22	20,999,598.89	20,999,598.89
Rate for 2015-2016 **	2.46*	11.28*	11.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23060
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,231,017.73	5,299,471.41	5,299,471.41
2011-2012 Fixed Carry Forward	133,054.49	222,362.01	222,729.62
Total Indirect Costs	1,097,963.24	5,077,109.40	5,076,741.79
2011-2012 Direct Costs	41,915,152.94	37,846,699.26	37,846,699.26
2013-2014 Rate	2.62*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	44,185,228.49	40,157,353.02	40,157,353.02
Indirect costs based on rate ** multiplied by actual direct costs	1,157,652.99	5,385,101.04	5,385,101.04
2013-2014 Actual Indirect Costs	1,327,005.00	5,354,880.47	5,354,880.47
2011-2012 Fixed Carry Forward	133,054.49	222,362.01	222,729.62
Total Indirect Costs	1,193,950.51	5,132,518.46	5,132,150.85
Over/(Under) Recovery	-36,297.52	252,582.58	252,950.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,327,005.00	5,354,880.47	5,354,880.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-36,297.52	252,582.58	252,950.19
Total Projected Indirect 2015-2016 (Numerator)	1,363,302.52	5,102,297.89	5,101,930.28
Direct Costs	44,185,228.49	40,157,353.02	40,157,353.02
Rate for 2015-2016 **	3.09*	12.71*	12.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23065
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*** Final ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	306,215.08	1,285,277.19	1,285,277.19
2011-2012 Fixed Carry Forward	82,950.26	136,879.78	152,312.47
Total Indirect Costs	223,264.82	1,148,397.41	1,132,964.72
2011-2012 Direct Costs	10,719,863.29	9,740,801.18	9,740,801.18
2013-2014 Rate	2.08*	11.79*	11.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,689,828.77	8,816,757.06	8,816,757.06
Indirect costs based on rate ** multiplied by actual direct costs	201,548.44	1,039,495.66	1,025,388.85
2013-2014 Actual Indirect Costs	588,513.97	1,461,585.68	1,461,585.68
2011-2012 Fixed Carry Forward	82,950.26	136,879.78	152,312.47
Total Indirect Costs	505,563.71	1,324,705.90	1,309,273.21
Over/(Under) Recovery	-304,015.27	-285,210.24	-283,884.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	588,513.97	1,461,585.68	1,461,585.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-304,015.27	-285,210.24	-283,884.36
Total Projected Indirect 2015-2016 (Numerator)	892,529.24	1,746,795.92	1,745,470.04
Direct Costs	9,689,828.77	8,816,757.06	8,816,757.06
Rate for 2015-2016 **	9.21*	19.81*	19.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 23080
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*** Final ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	389,460.82	1,255,485.37	1,255,485.37
2011-2012 Fixed Carry Forward	-11,531.31	173,035.92	172,596.94
Total Indirect Costs	400,992.13	1,082,449.45	1,082,888.43
2011-2012 Direct Costs	12,063,558.48	11,197,533.93	11,197,533.93
2013-2014 Rate	3.32*	9.67*	9.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,592,809.38	11,643,213.75	11,643,213.75
Indirect costs based on rate ** multiplied by actual direct costs	418,081.27	1,125,898.77	1,125,898.77
2013-2014 Actual Indirect Costs	397,914.08	1,347,509.71	1,347,509.71
2011-2012 Fixed Carry Forward	-11,531.31	173,035.92	172,596.94
Total Indirect Costs	409,445.39	1,174,473.79	1,174,912.77
Over/(Under) Recovery	8,635.88	-48,575.02	-49,014.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	397,914.08	1,347,509.71	1,347,509.71
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,635.88	-48,575.02	-49,014.00
Total Projected Indirect 2015-2016 (Numerator)	389,278.20	1,396,084.73	1,396,523.71
Direct Costs	12,592,809.38	11,643,213.75	11,643,213.75
Rate for 2015-2016 **	3.09*	11.99*	11.99**

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

Michigan Department of Education
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*** Final ***

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	200,564.82	927,567.49	927,567.49
2011-2012 Fixed Carry Forward	4,394.85	1,923.31	1,923.31
Total Indirect Costs	196,169.97	925,644.18	925,644.18
2011-2012 Direct Costs	8,179,929.91	7,452,927.24	7,452,927.24
2013-2014 Rate	2.40*	12.42*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,316,686.87	7,533,053.38	7,533,053.38
Indirect costs based on rate ** multiplied by actual direct costs	199,600.48	935,605.23	935,605.23
2013-2014 Actual Indirect Costs	224,111.63	1,007,745.12	1,007,745.12
2011-2012 Fixed Carry Forward	4,394.85	1,923.31	1,923.31
Total Indirect Costs	219,716.78	1,005,821.81	1,005,821.81
Over/(Under) Recovery	-20,116.30	-70,216.58	-70,216.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	224,111.63	1,007,745.12	1,007,745.12
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,116.30	-70,216.58	-70,216.58
Total Projected Indirect 2015-2016 (Numerator)	244,227.93	1,077,961.70	1,077,961.70
Direct Costs	8,316,686.87	7,533,053.38	7,533,053.38
Rate for 2015-2016 **	2.94*	14.31*	14.31**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,006.00	19,845.93	19,845.93
2011-2012 Fixed Carry Forward	5,617.50	0.00	5,686.81
Total Indirect Costs	388.50	19,845.93	14,159.12
2011-2012 Direct Costs	130,748.06	116,908.13	116,908.13
2013-2014 Rate	0.30*	16.98*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	132,735.94	116,306.70	116,306.70
Indirect costs based on rate ** multiplied by actual direct costs	398.21	17,446.01	14,084.74
2013-2014 Actual Indirect Costs	7.74	16,436.98	16,436.98
2011-2012 Fixed Carry Forward	5,617.50	0.00	5,686.81
Total Indirect Costs	-5,609.76	16,436.98	10,750.17
Over/(Under) Recovery	6,007.97	0.00	3,334.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	7.74	16,436.98	16,436.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	6,007.97	0.00	3,334.57
Total Projected Indirect 2015-2016 (Numerator)	-6,000.23	16,436.98	13,102.41
Direct Costs	132,735.94	116,306.70	116,306.70
Rate for 2015-2016 **	0.00*	14.13*	11.27**

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

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Life Tech Academy
3101 TECHNOLOGY BLVD STE A
LANSING, MI 48910

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	397,924.74	387,742.09	387,742.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	13,249.88	23,432.53	23,432.53
Total Indirect Costs	13,249.88	23,432.53	23,432.53
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	13,249.88	23,432.53	23,432.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	13,249.88	23,432.53	23,432.53
Direct Costs	397,924.74	387,742.09	387,742.09
Rate for 2015-2016 **	3.33*	6.04*	6.04**

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

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*** Final ***

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	268.27	112,733.21	112,733.21
2011-2012 Fixed Carry Forward	14,005.68	52,296.02	52,296.02
Total Indirect Costs	-13,737.41	60,437.19	60,437.19
2011-2012 Direct Costs	1,441,812.79	1,329,347.85	1,329,347.85
2013-2014 Rate	0.00*	4.55*	4.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,514,254.95	1,390,399.57	1,390,399.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	63,263.18	63,263.18
2013-2014 Actual Indirect Costs	513.92	124,369.30	124,369.30
2011-2012 Fixed Carry Forward	14,005.68	52,296.02	52,296.02
Total Indirect Costs	-13,491.76	72,073.28	72,073.28
Over/(Under) Recovery	0.00	-8,810.10	-8,810.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	513.92	124,369.30	124,369.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-8,810.10	-8,810.10
Total Projected Indirect 2015-2016 (Numerator)	513.92	133,179.40	133,179.40
Direct Costs	1,514,254.95	1,390,399.57	1,390,399.57
Rate for 2015-2016 **	0.03*	9.58*	9.58**

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

Michigan Department of Education
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*** Final ***

Relevant Academy of Eaton County
512 E LOVETT ST
CHARLOTTE, MI 48813

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	29,909.91	57,704.60	57,704.60
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,909.91	57,704.60	57,704.60
2011-2012 Direct Costs	761,413.71	733,619.02	733,619.02
2013-2014 Rate	3.93*	7.87*	7.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	862,550.41	809,475.39	809,475.39
Indirect costs based on rate ** multiplied by actual direct costs	33,898.23	63,705.71	63,705.71
2013-2014 Actual Indirect Costs	24,626.36	77,701.38	77,701.38
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	24,626.36	77,701.38	77,701.38
Over/(Under) Recovery	9,271.87	-13,995.67	-13,995.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	24,626.36	77,701.38	77,701.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	9,271.87	-13,995.67	-13,995.67
Total Projected Indirect 2015-2016 (Numerator)	15,354.49	91,697.05	91,697.05
Direct Costs	862,550.41	809,475.39	809,475.39
Rate for 2015-2016 **	1.78*	11.33*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	337,690.85	1,606,831.34	1,606,831.34
2011-2012 Fixed Carry Forward	13,324.97	0.00	5,508.47
Total Indirect Costs	324,365.88	1,606,831.34	1,601,322.87
2011-2012 Direct Costs	11,150,634.58	9,881,494.09	9,881,494.09
2013-2014 Rate	2.91*	16.26*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,833,788.18	9,483,370.69	9,483,370.69
Indirect costs based on rate ** multiplied by actual direct costs	315,263.24	1,422,505.60	1,537,254.39
2013-2014 Actual Indirect Costs	370,209.63	1,720,627.12	1,720,627.12
2011-2012 Fixed Carry Forward	13,324.97	0.00	5,508.47
Total Indirect Costs	356,884.66	1,720,627.12	1,715,118.65
Over/(Under) Recovery	-41,621.42	0.00	-177,864.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	370,209.63	1,720,627.12	1,720,627.12
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-41,621.42	0.00	-177,864.26
Total Projected Indirect 2015-2016 (Numerator)	411,831.05	1,720,627.12	1,898,491.38
Direct Costs	10,833,788.18	9,483,370.69	9,483,370.69
Rate for 2015-2016 **	3.80*	18.14*	20.02**

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

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*** Final ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	74,092.52	300,892.84	300,892.84
2011-2012 Fixed Carry Forward	-3,114.31	-4,669.76	-4,669.76
Total Indirect Costs	77,206.83	305,562.60	305,562.60
2011-2012 Direct Costs	2,969,720.96	2,742,920.64	2,742,920.64
2013-2014 Rate	2.60*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,808,483.96	2,581,465.55	2,581,465.55
Indirect costs based on rate ** multiplied by actual direct costs	73,020.58	287,575.26	287,575.26
2013-2014 Actual Indirect Costs	70,001.63	297,020.04	297,020.04
2011-2012 Fixed Carry Forward	-3,114.31	-4,669.76	-4,669.76
Total Indirect Costs	73,115.94	301,689.80	301,689.80
Over/(Under) Recovery	-95.36	-14,114.54	-14,114.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	70,001.63	297,020.04	297,020.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-95.36	-14,114.54	-14,114.54
Total Projected Indirect 2015-2016 (Numerator)	70,096.99	311,134.58	311,134.58
Direct Costs	2,808,483.96	2,581,465.55	2,581,465.55
Rate for 2015-2016 **	2.50*	12.05*	12.05**

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

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*** Final ***

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	151,817.70	657,195.47	657,195.47
2011-2012 Fixed Carry Forward	-313.45	58,448.94	58,865.47
Total Indirect Costs	152,131.15	598,746.53	598,330.00
2011-2012 Direct Costs	6,074,397.88	5,569,020.11	5,569,020.11
2013-2014 Rate	2.50*	10.75*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,904,015.44	5,437,301.29	5,437,301.29
Indirect costs based on rate ** multiplied by actual direct costs	147,600.39	584,509.89	583,966.16
2013-2014 Actual Indirect Costs	147,454.74	614,168.89	614,168.89
2011-2012 Fixed Carry Forward	-313.45	58,448.94	58,865.47
Total Indirect Costs	147,768.19	555,719.95	555,303.42
Over/(Under) Recovery	-167.80	28,789.94	28,662.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	147,454.74	614,168.89	614,168.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-167.80	28,789.94	28,662.74
Total Projected Indirect 2015-2016 (Numerator)	147,622.54	585,378.95	585,506.15
Direct Costs	5,904,015.44	5,437,301.29	5,437,301.29
Rate for 2015-2016 **	2.50*	10.77*	10.77**

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

Michigan Department of Education
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*** Final ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	383,115.39	2,427,617.06	2,427,617.06
2011-2012 Fixed Carry Forward	-37,467.18	-101,466.58	-101,466.58
Total Indirect Costs	420,582.57	2,529,083.64	2,529,083.64
2011-2012 Direct Costs	24,813,897.88	22,769,396.21	22,769,396.21
2013-2014 Rate	1.69*	11.11*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,203,678.32	23,113,967.90	23,113,967.90
Indirect costs based on rate ** multiplied by actual direct costs	425,942.16	2,567,961.83	2,567,961.83
2013-2014 Actual Indirect Costs	411,601.34	2,501,311.76	2,501,311.76
2011-2012 Fixed Carry Forward	-37,467.18	-101,466.58	-101,466.58
Total Indirect Costs	449,068.52	2,602,778.34	2,602,778.34
Over/(Under) Recovery	-23,126.36	-34,816.51	-34,816.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	411,601.34	2,501,311.76	2,501,311.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-23,126.36	-34,816.51	-34,816.51
Total Projected Indirect 2015-2016 (Numerator)	434,727.70	2,536,128.27	2,536,128.27
Direct Costs	25,203,678.32	23,113,967.90	23,113,967.90
Rate for 2015-2016 **	1.72*	10.97*	10.97**

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

Michigan Department of Education
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*** Final ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	132,731.00	132,731.00
2011-2012 Fixed Carry Forward	0.00	-6,571.85	-6,571.85
Total Indirect Costs	0.00	139,302.85	139,302.85
2011-2012 Direct Costs	1,963,867.00	1,831,136.00	1,831,136.00
2013-2014 Rate	0.00*	7.61*	7.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,419,304.00	1,293,400.00	1,293,400.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	98,427.74	98,427.74
2013-2014 Actual Indirect Costs	0.00	125,904.00	125,904.00
2011-2012 Fixed Carry Forward	0.00	-6,571.85	-6,571.85
Total Indirect Costs	0.00	132,475.85	132,475.85
Over/(Under) Recovery	0.00	-34,048.11	-34,048.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	125,904.00	125,904.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-34,048.11	-34,048.11
Total Projected Indirect 2015-2016 (Numerator)	0.00	159,952.11	159,952.11
Direct Costs	1,419,304.00	1,293,400.00	1,293,400.00
Rate for 2015-2016 **	0.00*	12.37*	12.37**

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

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*** Final ***

Genesee ISD
2413 WEST MAPLE AVE
FLINT, MI 48507

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,272,803.44	5,779,293.43	5,779,293.43
2011-2012 Fixed Carry Forward	2,235,599.53	3,003,104.77	3,003,104.77
Total Indirect Costs	1,037,203.91	2,776,188.66	2,776,188.66
2011-2012 Direct Costs	87,969,591.55	85,463,101.56	85,463,101.56
2013-2014 Rate	1.18*	3.25*	3.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	80,690,970.84	77,533,541.91	77,533,541.91
Indirect costs based on rate ** multiplied by actual direct costs	952,153.46	2,519,840.11	2,519,840.11
2013-2014 Actual Indirect Costs	5,154,432.42	8,639,866.07	8,639,866.07
2011-2012 Fixed Carry Forward	2,235,599.53	3,003,104.77	3,003,104.77
Total Indirect Costs	2,918,832.89	5,636,761.30	5,636,761.30
Over/(Under) Recovery	-1,966,679.43	-3,116,921.19	-3,116,921.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,154,432.42	8,639,866.07	8,639,866.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,966,679.43	-3,116,921.19	-3,116,921.19
Total Projected Indirect 2015-2016 (Numerator)	7,121,111.85	11,756,787.26	11,756,787.26
Direct Costs	80,690,970.84	77,533,541.91	77,533,541.91
Rate for 2015-2016 **	8.83*	15.16*	15.16**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,498,507.04	20,379,864.21	20,379,864.21
2011-2012 Fixed Carry Forward	-1,294,591.16	0.00	713,490.31
Total Indirect Costs	7,793,098.20	20,379,864.21	19,666,373.90
2011-2012 Direct Costs	136,643,858.13	122,762,500.96	122,762,500.96
2013-2014 Rate	5.70*	16.60*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	99,768,075.72	87,537,571.00	87,537,571.00
Indirect costs based on rate ** multiplied by actual direct costs	5,686,780.32	13,130,635.65	14,023,518.87
2013-2014 Actual Indirect Costs	5,820,875.43	18,051,380.15	18,051,380.15
2011-2012 Fixed Carry Forward	-1,294,591.16	0.00	713,490.31
Total Indirect Costs	7,115,466.59	18,051,380.15	17,337,889.84
Over/(Under) Recovery	-1,428,686.27	0.00	-3,314,370.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,820,875.43	18,051,380.15	18,051,380.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,428,686.27	0.00	-3,314,370.97
Total Projected Indirect 2015-2016 (Numerator)	7,249,561.70	18,051,380.15	21,365,751.12
Direct Costs	99,768,075.72	87,537,571.00	87,537,571.00
Rate for 2015-2016 **	7.27*	20.62*	24.41**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,637,234.11	10,094,529.67	10,094,529.67
2011-2012 Fixed Carry Forward	178,795.93	0.00	792,304.35
Total Indirect Costs	1,458,438.18	10,094,529.67	9,302,225.32
2011-2012 Direct Costs	75,243,642.35	66,786,346.79	66,786,346.79
2013-2014 Rate	1.94*	15.11*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	72,171,294.59	64,123,439.58	64,123,439.58
Indirect costs based on rate ** multiplied by actual direct costs	1,400,123.12	9,618,515.94	8,932,395.13
2013-2014 Actual Indirect Costs	1,505,481.72	9,553,336.73	9,553,336.73
2011-2012 Fixed Carry Forward	178,795.93	0.00	792,304.35
Total Indirect Costs	1,326,685.79	9,553,336.73	8,761,032.38
Over/(Under) Recovery	73,437.33	0.00	171,362.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,505,481.72	9,553,336.73	9,553,336.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	73,437.33	0.00	171,362.75
Total Projected Indirect 2015-2016 (Numerator)	1,432,044.39	9,553,336.73	9,381,973.98
Direct Costs	72,171,294.59	64,123,439.58	64,123,439.58
Rate for 2015-2016 **	1.98*	14.90*	14.63**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	463,479.88	2,919,864.27	2,919,864.27
2011-2012 Fixed Carry Forward	3,895.09	116,770.95	130,578.90
Total Indirect Costs	459,584.79	2,803,093.32	2,789,285.37
2011-2012 Direct Costs	23,736,238.77	21,279,854.38	21,279,854.38
2013-2014 Rate	1.94*	13.17*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,075,538.05	19,713,620.02	19,713,620.02
Indirect costs based on rate ** multiplied by actual direct costs	428,265.44	2,596,283.76	2,584,455.58
2013-2014 Actual Indirect Costs	638,680.48	3,000,598.51	3,000,598.51
2011-2012 Fixed Carry Forward	3,895.09	116,770.95	130,578.90
Total Indirect Costs	634,785.39	2,883,827.56	2,870,019.61
Over/(Under) Recovery	-206,519.95	-287,543.80	-285,564.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	638,680.48	3,000,598.51	3,000,598.51
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-206,519.95	-287,543.80	-285,564.03
Total Projected Indirect 2015-2016 (Numerator)	845,200.43	3,288,142.31	3,286,162.54
Direct Costs	22,075,538.05	19,713,620.02	19,713,620.02
Rate for 2015-2016 **	3.83*	16.68*	16.67**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25050
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*** Final ***

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	609,069.61	2,284,646.33	2,284,646.33
2011-2012 Fixed Carry Forward	-68,736.38	-136,568.72	-116,580.00
Total Indirect Costs	677,805.99	2,421,215.05	2,401,226.33
2011-2012 Direct Costs	17,706,006.67	16,030,429.95	16,030,429.95
2013-2014 Rate	3.83*	15.10*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,940,645.45	15,789,724.30	15,789,724.30
Indirect costs based on rate ** multiplied by actual direct costs	687,126.72	2,368,458.65	2,365,300.70
2013-2014 Actual Indirect Costs	472,332.53	2,623,253.68	2,623,253.68
2011-2012 Fixed Carry Forward	-68,736.38	-136,568.72	-116,580.00
Total Indirect Costs	541,068.91	2,759,822.40	2,739,833.68
Over/(Under) Recovery	146,057.81	0.00	-374,532.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	472,332.53	2,623,253.68	2,623,253.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	146,057.81	0.00	-374,532.98
Total Projected Indirect 2015-2016 (Numerator)	326,274.72	2,623,253.68	2,997,786.66
Direct Costs	17,940,645.45	15,789,724.30	15,789,724.30
Rate for 2015-2016 **	1.82*	16.61*	18.99**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25060
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*** Final ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	211,392.26	1,228,176.46	1,228,176.46
2011-2012 Fixed Carry Forward	-147,022.50	293,435.56	293,435.56
Total Indirect Costs	358,414.76	934,740.90	934,740.90
2011-2012 Direct Costs	17,951,993.40	16,935,209.20	16,935,209.20
2013-2014 Rate	2.00*	5.52*	5.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,884,619.61	9,835,732.87	9,835,732.87
Indirect costs based on rate ** multiplied by actual direct costs	217,692.39	542,932.45	542,932.45
2013-2014 Actual Indirect Costs	179,970.19	1,228,856.93	1,228,856.93
2011-2012 Fixed Carry Forward	-147,022.50	293,435.56	293,435.56
Total Indirect Costs	326,992.69	935,421.37	935,421.37
Over/(Under) Recovery	-109,300.30	-392,488.92	-392,488.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	179,970.19	1,228,856.93	1,228,856.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-109,300.30	-392,488.92	-392,488.92
Total Projected Indirect 2015-2016 (Numerator)	289,270.49	1,621,345.85	1,621,345.85
Direct Costs	10,884,619.61	9,835,732.87	9,835,732.87
Rate for 2015-2016 **	2.66*	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 2015-2016 Indirect Cost Rates
School District 25070
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	177,949.65	803,818.75	803,818.75
2011-2012 Fixed Carry Forward	-4,375.78	-50,902.12	-50,902.12
Total Indirect Costs	182,325.43	854,720.87	854,720.87
2011-2012 Direct Costs	6,894,929.97	6,269,060.87	6,269,060.87
2013-2014 Rate	2.64*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,946,289.01	6,357,635.89	6,357,635.89
Indirect costs based on rate ** multiplied by actual direct costs	183,382.03	866,545.77	866,545.77
2013-2014 Actual Indirect Costs	140,062.80	728,715.92	728,715.92
2011-2012 Fixed Carry Forward	-4,375.78	-50,902.12	-50,902.12
Total Indirect Costs	144,438.58	779,618.04	779,618.04
Over/(Under) Recovery	38,943.45	86,927.73	86,927.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	140,062.80	728,715.92	728,715.92
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	38,943.45	86,927.73	86,927.73
Total Projected Indirect 2015-2016 (Numerator)	101,119.35	641,788.19	641,788.19
Direct Costs	6,946,289.01	6,357,635.89	6,357,635.89
Rate for 2015-2016 **	1.46*	10.09*	10.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25080
Form R0418

*** Final ***

Carman-Ainsworth Community Schools
G3475 WEST COURT ST
FLINT, MI 48532

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,328,132.74	5,263,038.78	5,263,038.78
2011-2012 Fixed Carry Forward	95,145.37	1,208,892.56	1,207,850.22
Total Indirect Costs	1,232,987.37	4,054,146.22	4,055,188.56
2011-2012 Direct Costs	49,482,824.93	45,547,918.89	45,547,918.89
2013-2014 Rate	2.49*	8.90*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	49,392,602.98	45,469,541.14	45,469,541.14
Indirect costs based on rate ** multiplied by actual direct costs	1,229,875.81	4,046,789.16	4,046,789.16
2013-2014 Actual Indirect Costs	1,143,271.62	5,066,333.46	5,066,333.46
2011-2012 Fixed Carry Forward	95,145.37	1,208,892.56	1,207,850.22
Total Indirect Costs	1,048,126.25	3,857,440.90	3,858,483.24
Over/(Under) Recovery	181,749.56	189,348.26	188,305.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,143,271.62	5,066,333.46	5,066,333.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	181,749.56	189,348.26	188,305.92
Total Projected Indirect 2015-2016 (Numerator)	961,522.06	4,876,985.20	4,878,027.54
Direct Costs	49,392,602.98	45,469,541.14	45,469,541.14
Rate for 2015-2016 **	1.95*	10.73*	10.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25100
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*** Final ***

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	698,920.78	3,341,504.96	3,341,504.96
2011-2012 Fixed Carry Forward	-65,225.92	228,469.30	243,953.63
Total Indirect Costs	764,146.70	3,113,035.66	3,097,551.33
2011-2012 Direct Costs	28,911,710.43	26,269,126.25	26,269,126.25
2013-2014 Rate	2.64*	11.85*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	30,995,797.76	28,180,029.72	28,180,029.72
Indirect costs based on rate ** multiplied by actual direct costs	818,289.06	3,339,333.52	3,322,425.50
2013-2014 Actual Indirect Costs	584,730.44	3,400,498.48	3,400,498.48
2011-2012 Fixed Carry Forward	-65,225.92	228,469.30	243,953.63
Total Indirect Costs	649,956.36	3,172,029.18	3,156,544.85
Over/(Under) Recovery	168,332.70	167,304.34	165,880.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	584,730.44	3,400,498.48	3,400,498.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	168,332.70	167,304.34	165,880.65
Total Projected Indirect 2015-2016 (Numerator)	416,397.74	3,233,194.14	3,234,617.83
Direct Costs	30,995,797.76	28,180,029.72	28,180,029.72
Rate for 2015-2016 **	1.34*	11.47*	11.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25110
Form R0418

*** Final ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	613,964.90	3,000,098.73	3,000,098.73
2011-2012 Fixed Carry Forward	171,512.90	291,056.99	290,723.98
Total Indirect Costs	442,452.00	2,709,041.74	2,709,374.75
2011-2012 Direct Costs	27,263,763.67	24,877,629.84	24,877,629.84
2013-2014 Rate	1.62*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,569,057.02	25,044,684.54	25,044,684.54
Indirect costs based on rate ** multiplied by actual direct costs	446,618.72	2,727,366.15	2,727,366.15
2013-2014 Actual Indirect Costs	649,901.06	3,174,273.54	3,174,273.54
2011-2012 Fixed Carry Forward	171,512.90	291,056.99	290,723.98
Total Indirect Costs	478,388.16	2,883,216.55	2,883,549.56
Over/(Under) Recovery	-31,769.44	-155,850.40	-156,183.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	649,901.06	3,174,273.54	3,174,273.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-31,769.44	-155,850.40	-156,183.41
Total Projected Indirect 2015-2016 (Numerator)	681,670.50	3,330,123.94	3,330,456.95
Direct Costs	27,569,057.02	25,044,684.54	25,044,684.54
Rate for 2015-2016 **	2.47*	13.30*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25120
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*** Final ***

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	852,225.93	3,593,968.96	3,593,968.96
2011-2012 Fixed Carry Forward	102,861.83	510,185.04	511,232.55
Total Indirect Costs	749,364.10	3,083,783.92	3,082,736.41
2011-2012 Direct Costs	34,848,392.69	32,106,649.66	32,106,649.66
2013-2014 Rate	2.15*	9.60*	9.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,676,542.69	31,714,949.55	31,714,949.55
Indirect costs based on rate ** multiplied by actual direct costs	745,545.67	3,044,635.16	3,044,635.16
2013-2014 Actual Indirect Costs	898,692.85	3,860,285.99	3,860,285.99
2011-2012 Fixed Carry Forward	102,861.83	510,185.04	511,232.55
Total Indirect Costs	795,831.02	3,350,100.95	3,349,053.44
Over/(Under) Recovery	-50,285.35	-305,465.79	-304,418.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	898,692.85	3,860,285.99	3,860,285.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-50,285.35	-305,465.79	-304,418.28
Total Projected Indirect 2015-2016 (Numerator)	948,978.20	4,165,751.78	4,164,704.27
Direct Costs	34,676,542.69	31,714,949.55	31,714,949.55
Rate for 2015-2016 **	2.74*	13.13*	13.13**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	270,009.30	971,468.60	971,468.60
2011-2012 Fixed Carry Forward	32,715.32	-55,495.21	-55,711.53
Total Indirect Costs	237,293.98	1,026,963.81	1,027,180.13
2011-2012 Direct Costs	7,645,967.78	6,944,508.48	6,944,508.48
2013-2014 Rate	3.10*	14.79*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,741,164.98	7,005,761.26	7,005,761.26
Indirect costs based on rate ** multiplied by actual direct costs	239,976.11	1,036,152.09	1,036,152.09
2013-2014 Actual Indirect Costs	269,233.09	1,004,636.81	1,004,636.81
2011-2012 Fixed Carry Forward	32,715.32	-55,495.21	-55,711.53
Total Indirect Costs	236,517.77	1,060,132.02	1,060,348.34
Over/(Under) Recovery	3,458.34	-23,979.93	-24,196.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	269,233.09	1,004,636.81	1,004,636.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,458.34	-23,979.93	-24,196.25
Total Projected Indirect 2015-2016 (Numerator)	265,774.75	1,028,616.74	1,028,833.06
Direct Costs	7,741,164.98	7,005,761.26	7,005,761.26
Rate for 2015-2016 **	3.43*	14.68*	14.69**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,636,913.69	5,702,351.96	5,702,351.96
2011-2012 Fixed Carry Forward	-48,098.62	0.00	563,683.44
Total Indirect Costs	1,685,012.31	5,702,351.96	5,138,668.52
2011-2012 Direct Costs	45,161,337.18	41,095,898.91	41,095,898.91
2013-2014 Rate	3.73*	13.88*	12.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	46,865,580.81	42,716,785.84	42,716,785.84
Indirect costs based on rate ** multiplied by actual direct costs	1,748,086.16	5,929,089.87	5,339,598.23
2013-2014 Actual Indirect Costs	1,675,716.79	5,824,511.76	5,824,511.76
2011-2012 Fixed Carry Forward	-48,098.62	0.00	563,683.44
Total Indirect Costs	1,723,815.41	5,824,511.76	5,260,828.32
Over/(Under) Recovery	24,270.75	104,578.11	78,769.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,675,716.79	5,824,511.76	5,824,511.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	24,270.75	104,578.11	78,769.91
Total Projected Indirect 2015-2016 (Numerator)	1,651,446.04	5,719,933.65	5,745,741.85
Direct Costs	46,865,580.81	42,716,785.84	42,716,785.84
Rate for 2015-2016 **	3.52*	13.39*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Clio Area School District
430 NORTH MILL ST
CLIO, MI 48420

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	965,171.23	3,943,302.76	3,943,302.76
2011-2012 Fixed Carry Forward	0.00	0.00	313,138.94
Total Indirect Costs	965,171.23	3,943,302.76	3,630,163.82
2011-2012 Direct Costs	29,955,378.78	26,977,247.25	26,977,247.25
2013-2014 Rate	3.22*	14.62*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,526,811.52	27,013,049.43	27,013,049.43
Indirect costs based on rate ** multiplied by actual direct costs	950,763.33	3,949,307.83	3,635,956.45
2013-2014 Actual Indirect Costs	788,611.95	3,302,374.04	3,302,374.04
2011-2012 Fixed Carry Forward	0.00	0.00	313,138.94
Total Indirect Costs	788,611.95	3,302,374.04	2,989,235.10
Over/(Under) Recovery	162,151.38	646,933.79	646,721.35

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	788,611.95	3,302,374.04	3,302,374.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	162,151.38	646,933.79	646,721.35
Total Projected Indirect 2015-2016 (Numerator)	626,460.57	2,655,440.25	2,655,652.69
Direct Costs	29,526,811.52	27,013,049.43	27,013,049.43
Rate for 2015-2016 **	2.12*	9.83*	9.83**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	954,685.77	4,009,203.41	4,009,203.41
2011-2012 Fixed Carry Forward	59,852.18	11,431.64	10,142.21
Total Indirect Costs	894,833.59	3,997,771.77	3,999,061.20
2011-2012 Direct Costs	34,893,562.37	31,839,044.73	31,839,044.73
2013-2014 Rate	2.56*	12.56*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,208,005.05	31,416,803.77	31,416,803.77
Indirect costs based on rate ** multiplied by actual direct costs	875,724.93	3,945,950.55	3,945,950.55
2013-2014 Actual Indirect Costs	961,450.89	3,752,652.17	3,752,652.17
2011-2012 Fixed Carry Forward	59,852.18	11,431.64	10,142.21
Total Indirect Costs	901,598.71	3,741,220.53	3,742,509.96
Over/(Under) Recovery	-25,873.78	204,730.02	203,440.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	961,450.89	3,752,652.17	3,752,652.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-25,873.78	204,730.02	203,440.59
Total Projected Indirect 2015-2016 (Numerator)	987,324.67	3,547,922.15	3,549,211.58
Direct Costs	34,208,005.05	31,416,803.77	31,416,803.77
Rate for 2015-2016 **	2.89*	11.29*	11.30**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	506,912.56	2,125,523.95	2,125,523.95
2011-2012 Fixed Carry Forward	68,281.35	0.00	210,827.35
Total Indirect Costs	438,631.21	2,125,523.95	1,914,696.60
2011-2012 Direct Costs	16,042,647.80	14,424,036.41	14,424,036.41
2013-2014 Rate	2.73*	14.74*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,899,963.94	15,279,455.12	15,279,455.12
Indirect costs based on rate ** multiplied by actual direct costs	461,369.02	2,252,191.68	2,027,583.69
2013-2014 Actual Indirect Costs	503,406.45	2,123,915.27	2,123,915.27
2011-2012 Fixed Carry Forward	68,281.35	0.00	210,827.35
Total Indirect Costs	435,125.10	2,123,915.27	1,913,087.92
Over/(Under) Recovery	26,243.92	128,276.41	114,495.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	503,406.45	2,123,915.27	2,123,915.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	26,243.92	128,276.41	114,495.77
Total Projected Indirect 2015-2016 (Numerator)	477,162.53	1,995,638.86	2,009,419.50
Direct Costs	16,899,963.94	15,279,455.12	15,279,455.12
Rate for 2015-2016 **	2.82*	13.06*	13.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Westwood Heights Schools
G-3223 WEST CARPENTER RD
FLINT, MI 48504

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	247,414.18	1,225,765.02	1,225,765.02
2011-2012 Fixed Carry Forward	61,477.47	0.00	188,250.78
Total Indirect Costs	185,936.71	1,225,765.02	1,037,514.24
2011-2012 Direct Costs	9,504,372.01	8,526,021.17	8,526,021.17
2013-2014 Rate	1.96*	14.38*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,891,064.32	8,777,523.27	8,777,523.27
Indirect costs based on rate ** multiplied by actual direct costs	193,864.86	1,262,207.85	1,068,224.58
2013-2014 Actual Indirect Costs	241,903.08	1,355,444.13	1,355,444.13
2011-2012 Fixed Carry Forward	61,477.47	0.00	188,250.78
Total Indirect Costs	180,425.61	1,355,444.13	1,167,193.35
Over/(Under) Recovery	13,439.25	-93,236.28	-98,968.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	241,903.08	1,355,444.13	1,355,444.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	13,439.25	-93,236.28	-98,968.77
Total Projected Indirect 2015-2016 (Numerator)	228,463.83	1,448,680.41	1,454,412.90
Direct Costs	9,891,064.32	8,777,523.27	8,777,523.27
Rate for 2015-2016 **	2.31*	16.50*	16.57**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	195,408.87	875,698.46	875,698.46
2011-2012 Fixed Carry Forward	9,730.01	-110,780.17	-110,780.17
Total Indirect Costs	185,678.86	986,478.63	986,478.63
2011-2012 Direct Costs	7,288,375.76	6,608,086.17	6,608,086.17
2013-2014 Rate	2.55*	14.93*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,370,025.84	6,838,876.30	6,838,876.30
Indirect costs based on rate ** multiplied by actual direct costs	187,935.66	1,021,044.23	1,021,044.23
2013-2014 Actual Indirect Costs	194,716.76	725,866.30	725,866.30
2011-2012 Fixed Carry Forward	9,730.01	-110,780.17	-110,780.17
Total Indirect Costs	184,986.75	836,646.47	836,646.47
Over/(Under) Recovery	2,948.91	184,397.76	184,397.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	194,716.76	725,866.30	725,866.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,948.91	184,397.76	184,397.76
Total Projected Indirect 2015-2016 (Numerator)	191,767.85	541,468.54	541,468.54
Direct Costs	7,370,025.84	6,838,876.30	6,838,876.30
Rate for 2015-2016 **	2.60*	7.92*	7.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25240
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	659,291.91	3,831,780.94	3,831,780.94
2011-2012 Fixed Carry Forward	-48,780.27	0.00	-696,378.71
Total Indirect Costs	708,072.18	3,831,780.94	4,528,159.65
2011-2012 Direct Costs	20,091,440.51	16,918,951.48	16,918,951.48
2013-2014 Rate	3.52*	22.65*	26.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,122,880.85	12,917,790.29	12,917,790.29
Indirect costs based on rate ** multiplied by actual direct costs	532,325.41	1,937,668.54	3,229,447.57
2013-2014 Actual Indirect Costs	480,547.38	2,685,637.94	2,685,637.94
2011-2012 Fixed Carry Forward	-48,780.27	0.00	-696,378.71
Total Indirect Costs	529,327.65	2,685,637.94	3,382,016.65
Over/(Under) Recovery	2,997.76	0.00	-152,569.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	480,547.38	2,685,637.94	2,685,637.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,997.76	0.00	-152,569.08
Total Projected Indirect 2015-2016 (Numerator)	477,549.62	2,685,637.94	2,838,207.02
Direct Costs	15,122,880.85	12,917,790.29	12,917,790.29
Rate for 2015-2016 **	3.16*	20.79*	21.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	872,661.63	2,374,684.72	2,374,684.72
2011-2012 Fixed Carry Forward	-109,817.07	273,333.92	273,333.92
Total Indirect Costs	982,478.70	2,101,350.80	2,101,350.80
2011-2012 Direct Costs	23,248,334.30	21,746,311.21	21,746,311.21
2013-2014 Rate	4.23*	9.66*	9.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,253,467.31	22,553,940.62	22,553,940.62
Indirect costs based on rate ** multiplied by actual direct costs	1,025,921.67	2,178,710.66	2,178,710.66
2013-2014 Actual Indirect Costs	753,752.40	2,453,279.09	2,453,279.09
2011-2012 Fixed Carry Forward	-109,817.07	273,333.92	273,333.92
Total Indirect Costs	863,569.47	2,179,945.17	2,179,945.17
Over/(Under) Recovery	162,352.20	-1,234.51	-1,234.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	753,752.40	2,453,279.09	2,453,279.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	162,352.20	-1,234.51	-1,234.51
Total Projected Indirect 2015-2016 (Numerator)	591,400.20	2,454,513.60	2,454,513.60
Direct Costs	24,253,467.31	22,553,940.62	22,553,940.62
Rate for 2015-2016 **	2.44*	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 2015-2016 Indirect Cost Rates
School District 25260
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	538,371.69	1,708,745.20	1,708,745.20
2011-2012 Fixed Carry Forward	10,292.89	0.00	114,688.23
Total Indirect Costs	528,078.80	1,708,745.20	1,594,056.97
2011-2012 Direct Costs	12,328,048.93	11,157,675.42	11,157,675.42
2013-2014 Rate	4.28*	15.31*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,271,429.33	10,105,848.56	10,105,848.56
Indirect costs based on rate ** multiplied by actual direct costs	482,417.18	1,515,877.28	1,444,125.76
2013-2014 Actual Indirect Costs	562,609.88	1,728,190.65	1,728,190.65
2011-2012 Fixed Carry Forward	10,292.89	0.00	114,688.23
Total Indirect Costs	552,316.99	1,728,190.65	1,613,502.42
Over/(Under) Recovery	-69,899.81	0.00	-169,376.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	562,609.88	1,728,190.65	1,728,190.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-69,899.81	0.00	-169,376.66
Total Projected Indirect 2015-2016 (Numerator)	632,509.69	1,728,190.65	1,897,567.31
Direct Costs	11,271,429.33	10,105,848.56	10,105,848.56
Rate for 2015-2016 **	5.61*	17.10*	18.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	426,131.25	1,788,250.97	1,788,250.97
2011-2012 Fixed Carry Forward	99,674.98	0.00	318,275.39
Total Indirect Costs	326,456.27	1,788,250.97	1,469,975.58
2011-2012 Direct Costs	13,848,300.40	12,486,180.68	12,486,180.68
2013-2014 Rate	2.36*	14.32*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,756,702.45	11,093,982.61	11,093,982.61
Indirect costs based on rate ** multiplied by actual direct costs	301,058.18	1,588,658.31	1,305,761.75
2013-2014 Actual Indirect Costs	339,114.44	2,001,834.28	2,001,834.28
2011-2012 Fixed Carry Forward	99,674.98	0.00	318,275.39
Total Indirect Costs	239,439.46	2,001,834.28	1,683,558.89
Over/(Under) Recovery	61,618.72	-413,175.97	-377,797.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	339,114.44	2,001,834.28	2,001,834.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	61,618.72	-413,175.97	-377,797.14
Total Projected Indirect 2015-2016 (Numerator)	277,495.72	2,415,010.25	2,379,631.42
Direct Costs	12,756,702.45	11,093,982.61	11,093,982.61
Rate for 2015-2016 **	2.18*	21.77*	21.45**

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

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*** Final ***

Genesee STEM Academy
310 W OAKLEY ST
FLINT, MI 48503

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,251,527.51	985,904.59	985,904.59
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	98,532.57	364,155.49	364,155.49
Total Indirect Costs	98,532.57	364,155.49	364,155.49
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	98,532.57	364,155.49	364,155.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	98,532.57	364,155.49	364,155.49
Direct Costs	1,251,527.51	985,904.59	985,904.59
Rate for 2015-2016 **	7.87*	36.94*	36.94**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	217,533.82	493,610.60	493,610.60
2011-2012 Fixed Carry Forward	32,935.64	0.00	112,006.04
Total Indirect Costs	184,598.18	493,610.60	381,604.56
2011-2012 Direct Costs	3,164,743.33	2,888,666.55	2,888,666.55
2013-2014 Rate	5.83*	17.09*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,016,529.20	2,678,668.32	2,678,668.32
Indirect costs based on rate ** multiplied by actual direct costs	175,863.65	401,800.25	353,852.09
2013-2014 Actual Indirect Costs	143,759.27	481,620.15	481,620.15
2011-2012 Fixed Carry Forward	32,935.64	0.00	112,006.04
Total Indirect Costs	110,823.63	481,620.15	369,614.11
Over/(Under) Recovery	65,040.02	0.00	-15,762.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	143,759.27	481,620.15	481,620.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	65,040.02	0.00	-15,762.02
Total Projected Indirect 2015-2016 (Numerator)	78,719.25	481,620.15	497,382.17
Direct Costs	3,016,529.20	2,678,668.32	2,678,668.32
Rate for 2015-2016 **	2.61*	17.98*	18.57**

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

Michigan Department of Education
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School District 25903
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	7,905.00	292,042.00	292,042.00
2011-2012 Fixed Carry Forward	0.00	19,789.72	19,417.69
Total Indirect Costs	7,905.00	272,252.28	272,624.31
2011-2012 Direct Costs	3,335,213.00	3,051,076.00	3,051,076.00
2013-2014 Rate	0.24*	8.92*	8.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,161,110.00	2,919,857.00	2,919,857.00
Indirect costs based on rate ** multiplied by actual direct costs	7,586.66	260,451.24	261,035.22
2013-2014 Actual Indirect Costs	78,766.00	320,019.00	320,019.00
2011-2012 Fixed Carry Forward	0.00	19,789.72	19,417.69
Total Indirect Costs	78,766.00	300,229.28	300,601.31
Over/(Under) Recovery	-71,179.34	-39,778.04	-39,566.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	78,766.00	320,019.00	320,019.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-71,179.34	-39,778.04	-39,566.09
Total Projected Indirect 2015-2016 (Numerator)	149,945.34	359,797.04	359,585.09
Direct Costs	3,161,110.00	2,919,857.00	2,919,857.00
Rate for 2015-2016 **	4.74*	12.32*	12.32**

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

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*** Final ***

Northridge Academy
530 W. Pierson Rd.
FLINT, MI 48505

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	127,421.27	521,566.18	521,566.18
2011-2012 Fixed Carry Forward	86,589.10	0.00	0.00
Total Indirect Costs	40,832.17	521,566.18	521,566.18
2011-2012 Direct Costs	2,278,134.36	1,883,989.45	1,883,989.45
2013-2014 Rate	1.79*	27.68*	27.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,137,718.05	2,632,248.70	2,632,248.70
Indirect costs based on rate ** multiplied by actual direct costs	56,165.15	394,837.31	658,062.18
2013-2014 Actual Indirect Costs	162,065.90	667,535.25	667,535.25
2011-2012 Fixed Carry Forward	86,589.10	0.00	0.00
Total Indirect Costs	75,476.80	667,535.25	667,535.25
Over/(Under) Recovery	-19,311.65	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	162,065.90	667,535.25	667,535.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-19,311.65	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	181,377.55	667,535.25	667,535.25
Direct Costs	3,137,718.05	2,632,248.70	2,632,248.70
Rate for 2015-2016 **	5.78*	25.36*	25.36**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	256,236.77	873,620.60	873,620.60
2011-2012 Fixed Carry Forward	-2,215.65	79,611.24	78,192.33
Total Indirect Costs	258,452.42	794,009.36	795,428.27
2011-2012 Direct Costs	8,856,207.00	8,238,823.17	8,238,823.17
2013-2014 Rate	2.92*	9.64*	9.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,160,449.23	7,689,280.38	7,689,280.38
Indirect costs based on rate ** multiplied by actual direct costs	238,285.12	741,246.63	742,015.56
2013-2014 Actual Indirect Costs	239,045.64	710,214.49	710,214.49
2011-2012 Fixed Carry Forward	-2,215.65	79,611.24	78,192.33
Total Indirect Costs	241,261.29	630,603.25	632,022.16
Over/(Under) Recovery	-2,976.17	110,643.38	109,993.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	239,045.64	710,214.49	710,214.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,976.17	110,643.38	109,993.40
Total Projected Indirect 2015-2016 (Numerator)	242,021.81	599,571.11	600,221.09
Direct Costs	8,160,449.23	7,689,280.38	7,689,280.38
Rate for 2015-2016 **	2.97*	7.80*	7.81**

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

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*** Final ***

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	300,928.00	1,497,872.00	1,497,872.00
2011-2012 Fixed Carry Forward	53,944.26	0.00	0.00
Total Indirect Costs	246,983.74	1,497,872.00	1,497,872.00
2011-2012 Direct Costs	6,248,192.00	5,051,248.00	5,051,248.00
2013-2014 Rate	3.95*	29.65*	29.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,113,674.00	4,918,891.00	4,918,891.00
Indirect costs based on rate ** multiplied by actual direct costs	241,490.12	737,833.65	1,229,722.75
2013-2014 Actual Indirect Costs	318,004.00	1,512,787.00	1,512,787.00
2011-2012 Fixed Carry Forward	53,944.26	0.00	0.00
Total Indirect Costs	264,059.74	1,512,787.00	1,512,787.00
Over/(Under) Recovery	-22,569.62	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	318,004.00	1,512,787.00	1,512,787.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,569.62	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	340,573.62	1,512,787.00	1,512,787.00
Direct Costs	6,113,674.00	4,918,891.00	4,918,891.00
Rate for 2015-2016 **	5.57*	30.75*	30.75**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	193,980.00	1,448,700.00	1,448,700.00
2011-2012 Fixed Carry Forward	208,546.72	0.00	0.00
Total Indirect Costs	-14,566.72	1,448,700.00	1,448,700.00
2011-2012 Direct Costs	6,088,518.00	4,833,798.00	4,833,798.00
2013-2014 Rate	0.00*	29.97*	29.97**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,834,483.00	4,665,855.00	4,665,855.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	699,878.25	1,166,463.75
2013-2014 Actual Indirect Costs	194,879.00	1,363,507.00	1,363,507.00
2011-2012 Fixed Carry Forward	208,546.72	0.00	0.00
Total Indirect Costs	-13,667.72	1,363,507.00	1,363,507.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	194,879.00	1,363,507.00	1,363,507.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	194,879.00	1,363,507.00	1,363,507.00
Direct Costs	5,834,483.00	4,665,855.00	4,665,855.00
Rate for 2015-2016 **	3.34*	29.22*	29.22**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	14,746.51	341,864.20	341,864.20
2011-2012 Fixed Carry Forward	0.00	-47,367.06	-47,367.06
Total Indirect Costs	14,746.51	389,231.26	389,231.26
2011-2012 Direct Costs	4,918,546.09	4,591,428.40	4,591,428.40
2013-2014 Rate	0.30*	8.48*	8.48**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,050,481.85	4,568,734.35	4,568,734.35
Indirect costs based on rate ** multiplied by actual direct costs	15,151.45	387,428.67	387,428.67
2013-2014 Actual Indirect Costs	141,176.97	622,924.47	622,924.47
2011-2012 Fixed Carry Forward	0.00	-47,367.06	-47,367.06
Total Indirect Costs	141,176.97	670,291.53	670,291.53
Over/(Under) Recovery	-126,025.52	-282,862.86	-282,862.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	141,176.97	622,924.47	622,924.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-126,025.52	-282,862.86	-282,862.86
Total Projected Indirect 2015-2016 (Numerator)	267,202.49	905,787.33	905,787.33
Direct Costs	5,050,481.85	4,568,734.35	4,568,734.35
Rate for 2015-2016 **	5.29*	19.83*	19.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25911
Form R0418

*** Final ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	25,752.00	463,724.19	463,724.19
2011-2012 Fixed Carry Forward	0.00	0.00	175,872.33
Total Indirect Costs	25,752.00	463,724.19	287,851.86
2011-2012 Direct Costs	3,927,076.55	3,489,104.36	3,489,104.36
2013-2014 Rate	0.66*	13.29*	8.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,419,665.67	5,001,968.57	5,001,968.57
Indirect costs based on rate ** multiplied by actual direct costs	35,769.79	664,761.62	412,662.41
2013-2014 Actual Indirect Costs	24,909.92	442,607.02	442,607.02
2011-2012 Fixed Carry Forward	0.00	0.00	175,872.33
Total Indirect Costs	24,909.92	442,607.02	266,734.69
Over/(Under) Recovery	10,859.87	222,154.60	145,927.72

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	24,909.92	442,607.02	442,607.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,859.87	222,154.60	145,927.72
Total Projected Indirect 2015-2016 (Numerator)	14,050.05	220,452.42	296,679.30
Direct Costs	5,419,665.67	5,001,968.57	5,001,968.57
Rate for 2015-2016 **	0.26*	4.41*	5.93**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25912
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*** Final ***

The New Standard Academy
2040 W. Carpenter
Flint, MI 48505

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,466,032.83	3,464,778.58	3,464,778.58
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	0.00	1,001,254.25	1,001,254.25
Total Indirect Costs	0.00	1,001,254.25	1,001,254.25
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	1,001,254.25	1,001,254.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	0.00	1,001,254.25	1,001,254.25
Direct Costs	4,466,032.83	3,464,778.58	3,464,778.58
Rate for 2015-2016 **	0.00*	28.90*	28.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25914
Form R0418

*** Final ***

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	808,540.64	600,679.74	600,679.74
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	93,157.86	335,302.94	335,302.94
Total Indirect Costs	93,157.86	335,302.94	335,302.94
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	93,157.86	335,302.94	335,302.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	93,157.86	335,302.94	335,302.94
Direct Costs	808,540.64	600,679.74	600,679.74
Rate for 2015-2016 **	11.52*	55.82*	55.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 25915
Form R0418

*** Final ***

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

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	962,388.32	894,319.12	894,319.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	52,907.40	120,976.60	120,976.60
Total Indirect Costs	52,907.40	120,976.60	120,976.60
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	52,907.40	120,976.60	120,976.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	52,907.40	120,976.60	120,976.60
Direct Costs	962,388.32	894,319.12	894,319.12
Rate for 2015-2016 **	5.50*	13.53*	13.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 26010
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	426,459.04	1,267,755.37	1,267,755.37
2011-2012 Fixed Carry Forward	59,686.78	148,398.64	151,524.35
Total Indirect Costs	366,772.26	1,119,356.73	1,116,231.02
2011-2012 Direct Costs	10,422,852.56	9,581,556.23	9,581,556.23
2013-2014 Rate	3.52*	11.68*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,611,384.73	9,750,461.52	9,750,461.52
Indirect costs based on rate ** multiplied by actual direct costs	373,520.74	1,138,853.91	1,135,928.77
2013-2014 Actual Indirect Costs	403,477.27	1,264,400.48	1,264,400.48
2011-2012 Fixed Carry Forward	59,686.78	148,398.64	151,524.35
Total Indirect Costs	343,790.49	1,116,001.84	1,112,876.13
Over/(Under) Recovery	29,730.25	22,852.07	23,052.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	403,477.27	1,264,400.48	1,264,400.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	29,730.25	22,852.07	23,052.64
Total Projected Indirect 2015-2016 (Numerator)	373,747.02	1,241,548.41	1,241,347.84
Direct Costs	10,611,384.73	9,750,461.52	9,750,461.52
Rate for 2015-2016 **	3.52*	12.73*	12.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 26040
Form R0418

*** Final ***

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	545,496.23	1,507,308.41	1,507,308.41
2011-2012 Fixed Carry Forward	260,968.05	0.00	808,366.55
Total Indirect Costs	284,528.18	1,507,308.41	698,941.86
2011-2012 Direct Costs	15,379,763.79	14,417,951.61	14,417,951.61
2013-2014 Rate	1.85*	10.45*	4.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,788,909.01	14,662,060.48	14,662,060.48
Indirect costs based on rate ** multiplied by actual direct costs	292,094.82	1,532,185.32	711,109.93
2013-2014 Actual Indirect Costs	567,262.35	1,694,110.88	1,694,110.88
2011-2012 Fixed Carry Forward	260,968.05	0.00	808,366.55
Total Indirect Costs	306,294.30	1,694,110.88	885,744.33
Over/(Under) Recovery	-14,199.48	-161,925.56	-174,634.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	567,262.35	1,694,110.88	1,694,110.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,199.48	-161,925.56	-174,634.40
Total Projected Indirect 2015-2016 (Numerator)	581,461.83	1,856,036.44	1,868,745.28
Direct Costs	15,788,909.01	14,662,060.48	14,662,060.48
Rate for 2015-2016 **	3.68*	12.66*	12.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 27000
Form R0418

*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	196,313.77	313,527.15	313,527.15
2011-2012 Fixed Carry Forward	-52,965.00	-47,384.23	-47,706.26
Total Indirect Costs	249,278.77	360,911.38	361,233.41
2011-2012 Direct Costs	4,841,260.21	4,724,046.83	4,724,046.83
2013-2014 Rate	5.15*	7.64*	7.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,438,069.19	4,128,717.17	4,128,717.17
Indirect costs based on rate ** multiplied by actual direct costs	228,560.56	315,433.99	315,846.86
2013-2014 Actual Indirect Costs	236,726.08	546,078.10	546,078.10
2011-2012 Fixed Carry Forward	-52,965.00	-47,384.23	-47,706.26
Total Indirect Costs	289,691.08	593,462.33	593,784.36
Over/(Under) Recovery	-61,130.52	-278,028.34	-277,937.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	236,726.08	546,078.10	546,078.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-61,130.52	-278,028.34	-277,937.50
Total Projected Indirect 2015-2016 (Numerator)	297,856.60	824,106.44	824,015.60
Direct Costs	4,438,069.19	4,128,717.17	4,128,717.17
Rate for 2015-2016 **	6.71*	19.96*	19.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	63,071.97	514,135.85	514,135.85
2011-2012 Fixed Carry Forward	8,666.63	-47,635.79	-39,678.90
Total Indirect Costs	54,405.34	561,771.64	553,814.75
2011-2012 Direct Costs	3,722,452.80	3,271,388.92	3,271,388.92
2013-2014 Rate	1.46*	17.17*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,877,077.92	3,320,603.45	3,320,603.45
Indirect costs based on rate ** multiplied by actual direct costs	56,605.34	498,090.52	562,178.16
2013-2014 Actual Indirect Costs	67,572.07	624,046.54	624,046.54
2011-2012 Fixed Carry Forward	8,666.63	-47,635.79	-39,678.90
Total Indirect Costs	58,905.44	671,682.33	663,725.44
Over/(Under) Recovery	-2,300.10	0.00	-101,547.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	67,572.07	624,046.54	624,046.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,300.10	0.00	-101,547.28
Total Projected Indirect 2015-2016 (Numerator)	69,872.17	624,046.54	725,593.82
Direct Costs	3,877,077.92	3,320,603.45	3,320,603.45
Rate for 2015-2016 **	1.80*	18.79*	21.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 27020
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	142,087.25	890,460.92	890,460.92
2011-2012 Fixed Carry Forward	2,402.47	-90,336.70	-90,336.70
Total Indirect Costs	139,684.78	980,797.62	980,797.62
2011-2012 Direct Costs	7,788,657.48	7,040,283.81	7,040,283.81
2013-2014 Rate	1.79*	13.93*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,860,173.33	7,105,780.73	7,105,780.73
Indirect costs based on rate ** multiplied by actual direct costs	140,697.10	989,835.26	989,835.26
2013-2014 Actual Indirect Costs	142,702.04	897,094.64	897,094.64
2011-2012 Fixed Carry Forward	2,402.47	-90,336.70	-90,336.70
Total Indirect Costs	140,299.57	987,431.34	987,431.34
Over/(Under) Recovery	397.53	2,403.92	2,403.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	142,702.04	897,094.64	897,094.64
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	397.53	2,403.92	2,403.92
Total Projected Indirect 2015-2016 (Numerator)	142,304.51	894,690.72	894,690.72
Direct Costs	7,860,173.33	7,105,780.73	7,105,780.73
Rate for 2015-2016 **	1.81*	12.59*	12.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	134,066.67	392,413.18	392,413.18
2011-2012 Fixed Carry Forward	-15,964.62	0.00	28,103.43
Total Indirect Costs	150,031.29	392,413.18	364,309.75
2011-2012 Direct Costs	2,848,029.38	2,589,682.87	2,589,682.87
2013-2014 Rate	5.27*	15.15*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,588,327.01	2,322,600.20	2,322,600.20
Indirect costs based on rate ** multiplied by actual direct costs	136,404.83	348,390.03	326,789.85
2013-2014 Actual Indirect Costs	134,763.04	400,489.85	400,489.85
2011-2012 Fixed Carry Forward	-15,964.62	0.00	28,103.43
Total Indirect Costs	150,727.66	400,489.85	372,386.42
Over/(Under) Recovery	-14,322.83	0.00	-45,596.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	134,763.04	400,489.85	400,489.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,322.83	0.00	-45,596.57
Total Projected Indirect 2015-2016 (Numerator)	149,085.87	400,489.85	446,086.42
Direct Costs	2,588,327.01	2,322,600.20	2,322,600.20
Rate for 2015-2016 **	5.76*	17.24*	19.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	151,234.24	493,634.13	493,634.13
2011-2012 Fixed Carry Forward	-18,833.11	0.00	-50,841.06
Total Indirect Costs	170,067.35	493,634.13	544,475.19
2011-2012 Direct Costs	3,113,618.30	2,771,218.41	2,771,218.41
2013-2014 Rate	5.46*	17.81*	19.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,072,881.51	2,680,268.95	2,680,268.95
Indirect costs based on rate ** multiplied by actual direct costs	167,779.33	402,040.34	526,672.85
2013-2014 Actual Indirect Costs	137,806.76	530,419.32	530,419.32
2011-2012 Fixed Carry Forward	-18,833.11	0.00	-50,841.06
Total Indirect Costs	156,639.87	530,419.32	581,260.38
Over/(Under) Recovery	11,139.46	0.00	-54,587.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	137,806.76	530,419.32	530,419.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	11,139.46	0.00	-54,587.53
Total Projected Indirect 2015-2016 (Numerator)	126,667.30	530,419.32	585,006.85
Direct Costs	3,072,881.51	2,680,268.95	2,680,268.95
Rate for 2015-2016 **	4.12*	19.79*	21.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28000
Form R0418

*** Final ***

Traverse Bay Area ISD
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,305,889.83	6,169,054.83	6,169,054.83
2011-2012 Fixed Carry Forward	-638,580.20	-701,151.24	-700,940.94
Total Indirect Costs	3,944,470.03	6,870,206.07	6,869,995.77
2011-2012 Direct Costs	49,818,477.11	46,955,312.11	46,955,312.11
2013-2014 Rate	7.92*	14.63*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	47,870,328.82	45,508,903.01	45,508,903.01
Indirect costs based on rate ** multiplied by actual direct costs	3,791,330.04	6,657,952.51	6,657,952.51
2013-2014 Actual Indirect Costs	3,499,582.92	5,861,008.73	5,861,008.73
2011-2012 Fixed Carry Forward	-638,580.20	-701,151.24	-700,940.94
Total Indirect Costs	4,138,163.12	6,562,159.97	6,561,949.67
Over/(Under) Recovery	-346,833.08	95,792.54	96,002.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,499,582.92	5,861,008.73	5,861,008.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-346,833.08	95,792.54	96,002.84
Total Projected Indirect 2015-2016 (Numerator)	3,846,416.00	5,765,216.19	5,765,005.89
Direct Costs	47,870,328.82	45,508,903.01	45,508,903.01
Rate for 2015-2016 **	8.04*	12.67*	12.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,278,997.88	11,593,216.51	11,593,216.51
2011-2012 Fixed Carry Forward	299,462.57	0.00	-193,588.42
Total Indirect Costs	2,979,535.31	11,593,216.51	11,786,804.93
2011-2012 Direct Costs	83,480,642.43	75,166,423.80	75,166,423.80
2013-2014 Rate	3.57*	15.42*	15.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	87,015,359.40	78,237,823.54	78,237,823.54
Indirect costs based on rate ** multiplied by actual direct costs	3,106,448.33	11,735,673.53	12,267,690.73
2013-2014 Actual Indirect Costs	3,504,988.82	12,282,524.68	12,282,524.68
2011-2012 Fixed Carry Forward	299,462.57	0.00	-193,588.42
Total Indirect Costs	3,205,526.25	12,282,524.68	12,476,113.10
Over/(Under) Recovery	-99,077.92	0.00	-208,422.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,504,988.82	12,282,524.68	12,282,524.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-99,077.92	0.00	-208,422.37
Total Projected Indirect 2015-2016 (Numerator)	3,604,066.74	12,282,524.68	12,490,947.05
Direct Costs	87,015,359.40	78,237,823.54	78,237,823.54
Rate for 2015-2016 **	4.14*	15.70*	15.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28035
Form R0418

*** Final ***

Buckley Community Schools
P.O. Box 38
Buckley, MI 49620

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	228,051.97	628,442.87	628,442.87
2011-2012 Fixed Carry Forward	-54,177.22	0.00	-54,492.60
Total Indirect Costs	282,229.19	628,442.87	682,935.47
2011-2012 Direct Costs	3,496,522.32	3,096,131.42	3,096,131.42
2013-2014 Rate	8.07*	20.30*	22.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,277,430.22	2,932,058.15	2,932,058.15
Indirect costs based on rate ** multiplied by actual direct costs	264,488.62	439,808.72	646,812.03
2013-2014 Actual Indirect Costs	194,593.21	539,965.28	539,965.28
2011-2012 Fixed Carry Forward	-54,177.22	0.00	-54,492.60
Total Indirect Costs	248,770.43	539,965.28	594,457.88
Over/(Under) Recovery	15,718.19	0.00	52,354.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	194,593.21	539,965.28	539,965.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	15,718.19	0.00	52,354.15
Total Projected Indirect 2015-2016 (Numerator)	178,875.02	539,965.28	487,611.13
Direct Costs	3,277,430.22	2,932,058.15	2,932,058.15
Rate for 2015-2016 **	5.46*	18.42*	16.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28090
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*** Final ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	254,388.27	1,198,781.01	1,198,781.01
2011-2012 Fixed Carry Forward	64,711.95	61,264.34	61,264.34
Total Indirect Costs	189,676.32	1,137,516.67	1,137,516.67
2011-2012 Direct Costs	11,150,296.41	10,205,903.67	10,205,903.67
2013-2014 Rate	1.70*	11.15*	11.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,889,246.85	10,964,752.40	10,964,752.40
Indirect costs based on rate ** multiplied by actual direct costs	202,117.20	1,222,569.89	1,222,569.89
2013-2014 Actual Indirect Costs	275,689.94	1,200,184.39	1,200,184.39
2011-2012 Fixed Carry Forward	64,711.95	61,264.34	61,264.34
Total Indirect Costs	210,977.99	1,138,920.05	1,138,920.05
Over/(Under) Recovery	-8,860.79	83,649.84	83,649.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	275,689.94	1,200,184.39	1,200,184.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-8,860.79	83,649.84	83,649.84
Total Projected Indirect 2015-2016 (Numerator)	284,550.73	1,116,534.55	1,116,534.55
Direct Costs	11,889,246.85	10,964,752.40	10,964,752.40
Rate for 2015-2016 **	2.39*	10.18*	10.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28901
Form R0418

*** Final ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	128,376.13	128,376.13
2011-2012 Fixed Carry Forward	0.00	21,705.69	21,618.52
Total Indirect Costs	0.00	106,670.44	106,757.61
2011-2012 Direct Costs	1,255,797.67	1,127,421.54	1,127,421.54
2013-2014 Rate	0.00*	9.46*	9.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,323,440.22	1,170,046.46	1,170,046.46
Indirect costs based on rate ** multiplied by actual direct costs	0.00	110,686.40	110,803.40
2013-2014 Actual Indirect Costs	0.00	153,393.76	153,393.76
2011-2012 Fixed Carry Forward	0.00	21,705.69	21,618.52
Total Indirect Costs	0.00	131,688.07	131,775.24
Over/(Under) Recovery	0.00	-21,001.67	-20,971.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	153,393.76	153,393.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-21,001.67	-20,971.84
Total Projected Indirect 2015-2016 (Numerator)	0.00	174,395.43	174,365.60
Direct Costs	1,323,440.22	1,170,046.46	1,170,046.46
Rate for 2015-2016 **	0.00*	14.91*	14.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28902
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	340,833.00	844,859.00	844,859.00
2011-2012 Fixed Carry Forward	-59,215.28	43,174.91	34,872.53
Total Indirect Costs	400,048.28	801,684.09	809,986.47
2011-2012 Direct Costs	6,920,456.00	6,416,430.00	6,416,430.00
2013-2014 Rate	5.78*	12.49*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,851,237.00	8,231,767.00	8,231,767.00
Indirect costs based on rate ** multiplied by actual direct costs	511,601.50	1,028,147.70	1,038,849.00
2013-2014 Actual Indirect Costs	85,605.00	705,075.00	705,075.00
2011-2012 Fixed Carry Forward	-59,215.28	43,174.91	34,872.53
Total Indirect Costs	144,820.28	661,900.09	670,202.47
Over/(Under) Recovery	366,781.22	366,247.61	368,646.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	85,605.00	705,075.00	705,075.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	366,781.22	366,247.61	368,646.53
Total Projected Indirect 2015-2016 (Numerator)	-281,176.22	338,827.39	336,428.47
Direct Costs	8,851,237.00	8,231,767.00	8,231,767.00
Rate for 2015-2016 **	0.00*	4.12*	4.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 28904
Form R0418

*** Final ***

The Greenspire School
1026 Red Drive
Traverse City, MI 49684

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,616.95	24,103.10	24,103.10
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,616.95	24,103.10	24,103.10
2011-2012 Direct Costs	192,267.79	174,781.64	174,781.64
2013-2014 Rate	3.44*	13.79*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	471,343.48	427,045.50	427,045.50
Indirect costs based on rate ** multiplied by actual direct costs	16,214.22	58,889.57	58,889.57
2013-2014 Actual Indirect Costs	16,312.17	60,610.15	60,610.15
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,312.17	60,610.15	60,610.15
Over/(Under) Recovery	-97.95	-1,720.58	-1,720.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,312.17	60,610.15	60,610.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-97.95	-1,720.58	-1,720.58
Total Projected Indirect 2015-2016 (Numerator)	16,410.12	62,330.73	62,330.73
Direct Costs	471,343.48	427,045.50	427,045.50
Rate for 2015-2016 **	3.48*	14.60*	14.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29000
Form R0418

*** Final ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,273,595.21	2,093,712.89	2,093,712.89
2011-2012 Fixed Carry Forward	-428,566.75	-562,603.09	-562,603.09
Total Indirect Costs	1,702,161.96	2,656,315.98	2,656,315.98
2011-2012 Direct Costs	15,971,358.05	15,151,240.37	15,151,240.37
2013-2014 Rate	10.66*	17.53*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,071,947.78	15,146,157.77	15,146,157.77
Indirect costs based on rate ** multiplied by actual direct costs	1,713,269.63	2,271,923.67	2,655,121.46
2013-2014 Actual Indirect Costs	1,877,820.05	2,803,610.06	2,803,610.06
2011-2012 Fixed Carry Forward	-428,566.75	-562,603.09	-562,603.09
Total Indirect Costs	2,306,386.80	3,366,213.15	3,366,213.15
Over/(Under) Recovery	-593,117.17	0.00	-711,091.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,877,820.05	2,803,610.06	2,803,610.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-593,117.17	0.00	-711,091.69
Total Projected Indirect 2015-2016 (Numerator)	2,470,937.22	2,803,610.06	3,514,701.75
Direct Costs	16,071,947.78	15,146,157.77	15,146,157.77
Rate for 2015-2016 **	15.37*	18.51*	23.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29010
Form R0418

*** Final ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	610,077.74	2,750,822.62	2,750,822.62
2011-2012 Fixed Carry Forward	-60,050.41	0.00	159,633.26
Total Indirect Costs	670,128.15	2,750,822.62	2,591,189.36
2011-2012 Direct Costs	19,397,508.55	17,256,763.67	17,256,763.67
2013-2014 Rate	3.45*	15.94*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,358,840.41	17,007,695.33	17,007,695.33
Indirect costs based on rate ** multiplied by actual direct costs	667,879.99	2,551,154.30	2,554,555.84
2013-2014 Actual Indirect Costs	642,277.79	2,993,422.87	2,993,422.87
2011-2012 Fixed Carry Forward	-60,050.41	0.00	159,633.26
Total Indirect Costs	702,328.20	2,993,422.87	2,833,789.61
Over/(Under) Recovery	-34,448.21	0.00	-279,233.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	642,277.79	2,993,422.87	2,993,422.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,448.21	0.00	-279,233.77
Total Projected Indirect 2015-2016 (Numerator)	676,726.00	2,993,422.87	3,272,656.64
Direct Costs	19,358,840.41	17,007,695.33	17,007,695.33
Rate for 2015-2016 **	3.50*	17.60*	19.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29020
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,305.22	323,332.57	323,332.57
2011-2012 Fixed Carry Forward	0.00	-14,051.89	-14,062.76
Total Indirect Costs	6,305.22	337,384.46	337,395.33
2011-2012 Direct Costs	2,955,091.55	2,638,064.20	2,638,064.20
2013-2014 Rate	0.21*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,416,157.80	2,115,190.46	2,115,190.46
Indirect costs based on rate ** multiplied by actual direct costs	5,073.93	270,532.86	270,532.86
2013-2014 Actual Indirect Costs	19,039.07	320,006.41	320,006.41
2011-2012 Fixed Carry Forward	0.00	-14,051.89	-14,062.76
Total Indirect Costs	19,039.07	334,058.30	334,069.17
Over/(Under) Recovery	-13,965.14	-63,525.44	-63,536.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	19,039.07	320,006.41	320,006.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,965.14	-63,525.44	-63,536.31
Total Projected Indirect 2015-2016 (Numerator)	33,004.21	383,531.85	383,542.72
Direct Costs	2,416,157.80	2,115,190.46	2,115,190.46
Rate for 2015-2016 **	1.37*	18.13*	18.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29040
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	55,927.34	685,340.21	685,340.21
2011-2012 Fixed Carry Forward	15,186.22	59,743.09	65,192.53
Total Indirect Costs	40,741.12	625,597.12	620,147.68
2011-2012 Direct Costs	6,761,785.69	6,132,372.82	6,132,372.82
2013-2014 Rate	0.60*	10.20*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,880,801.86	6,243,727.10	6,243,727.10
Indirect costs based on rate ** multiplied by actual direct costs	41,284.81	636,860.16	631,240.81
2013-2014 Actual Indirect Costs	79,422.00	716,496.76	716,496.76
2011-2012 Fixed Carry Forward	15,186.22	59,743.09	65,192.53
Total Indirect Costs	64,235.78	656,753.67	651,304.23
Over/(Under) Recovery	-22,950.97	-19,893.51	-20,063.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	79,422.00	716,496.76	716,496.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,950.97	-19,893.51	-20,063.42
Total Projected Indirect 2015-2016 (Numerator)	102,372.97	736,390.27	736,560.18
Direct Costs	6,880,801.86	6,243,727.10	6,243,727.10
Rate for 2015-2016 **	1.49*	11.79*	11.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29050
Form R0418

*** Final ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	29,603.50	619,412.61	619,412.61
2011-2012 Fixed Carry Forward	-1,135.74	-18,632.83	-18,632.83
Total Indirect Costs	30,739.24	638,045.44	638,045.44
2011-2012 Direct Costs	8,353,583.43	7,763,774.32	7,763,774.32
2013-2014 Rate	0.37*	8.22*	8.22**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,141,569.70	8,527,264.43	8,527,264.43
Indirect costs based on rate ** multiplied by actual direct costs	33,823.81	700,941.14	700,941.14
2013-2014 Actual Indirect Costs	30,788.04	645,093.31	645,093.31
2011-2012 Fixed Carry Forward	-1,135.74	-18,632.83	-18,632.83
Total Indirect Costs	31,923.78	663,726.14	663,726.14
Over/(Under) Recovery	1,900.03	37,215.00	37,215.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	30,788.04	645,093.31	645,093.31
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,900.03	37,215.00	37,215.00
Total Projected Indirect 2015-2016 (Numerator)	28,888.01	607,878.31	607,878.31
Direct Costs	9,141,569.70	8,527,264.43	8,527,264.43
Rate for 2015-2016 **	0.32*	7.13*	7.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 29060
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*** Final ***

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	294,068.23	1,221,638.91	1,221,638.91
2011-2012 Fixed Carry Forward	-90,129.39	15,787.46	15,787.46
Total Indirect Costs	384,197.62	1,205,851.45	1,205,851.45
2011-2012 Direct Costs	11,307,049.94	10,379,479.26	10,379,479.26
2013-2014 Rate	3.40*	11.62*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,868,482.19	9,888,275.85	9,888,275.85
Indirect costs based on rate ** multiplied by actual direct costs	369,528.39	1,149,017.65	1,149,017.65
2013-2014 Actual Indirect Costs	316,706.88	1,296,913.22	1,296,913.22
2011-2012 Fixed Carry Forward	-90,129.39	15,787.46	15,787.46
Total Indirect Costs	406,836.27	1,281,125.76	1,281,125.76
Over/(Under) Recovery	-37,307.88	-132,108.11	-132,108.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	316,706.88	1,296,913.22	1,296,913.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-37,307.88	-132,108.11	-132,108.11
Total Projected Indirect 2015-2016 (Numerator)	354,014.76	1,429,021.33	1,429,021.33
Direct Costs	10,868,482.19	9,888,275.85	9,888,275.85
Rate for 2015-2016 **	3.26*	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 2015-2016 Indirect Cost Rates
School District 29100
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	194,969.82	1,169,932.08	1,169,932.08
2011-2012 Fixed Carry Forward	42,118.76	0.00	163,645.01
Total Indirect Costs	152,851.06	1,169,932.08	1,006,287.07
2011-2012 Direct Costs	9,725,005.46	8,750,043.20	8,750,043.20
2013-2014 Rate	1.57*	13.37*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,493,195.92	8,463,232.73	8,463,232.73
Indirect costs based on rate ** multiplied by actual direct costs	149,043.18	1,131,534.22	973,271.76
2013-2014 Actual Indirect Costs	233,815.84	1,263,779.03	1,263,779.03
2011-2012 Fixed Carry Forward	42,118.76	0.00	163,645.01
Total Indirect Costs	191,697.08	1,263,779.03	1,100,134.02
Over/(Under) Recovery	-42,653.90	-132,244.81	-126,862.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	233,815.84	1,263,779.03	1,263,779.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-42,653.90	-132,244.81	-126,862.26
Total Projected Indirect 2015-2016 (Numerator)	276,469.74	1,396,023.84	1,390,641.29
Direct Costs	9,493,195.92	8,463,232.73	8,463,232.73
Rate for 2015-2016 **	2.91*	16.50*	16.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 30000
Form R0418

*** Final ***

Hillsdale ISD
310 WEST BACON ST
HILLSDALE, MI 49242

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,336,142.39	1,818,814.10	1,818,814.10
2011-2012 Fixed Carry Forward	-130,765.15	0.00	-123,507.97
Total Indirect Costs	1,466,907.54	1,818,814.10	1,942,322.07
2011-2012 Direct Costs	11,633,650.39	11,150,978.68	11,150,978.68
2013-2014 Rate	12.61*	16.31*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,898,462.09	9,387,943.47	9,387,943.47
Indirect costs based on rate ** multiplied by actual direct costs	1,248,196.07	1,408,191.52	1,635,379.75
2013-2014 Actual Indirect Costs	1,232,743.71	1,743,262.33	1,743,262.33
2011-2012 Fixed Carry Forward	-130,765.15	0.00	-123,507.97
Total Indirect Costs	1,363,508.86	1,743,262.33	1,866,770.30
Over/(Under) Recovery	-115,312.79	0.00	-231,390.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,232,743.71	1,743,262.33	1,743,262.33
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-115,312.79	0.00	-231,390.55
Total Projected Indirect 2015-2016 (Numerator)	1,348,056.50	1,743,262.33	1,974,652.88
Direct Costs	9,898,462.09	9,387,943.47	9,387,943.47
Rate for 2015-2016 **	13.62*	18.57*	21.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 30010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	92,995.17	484,697.08	484,697.08
2011-2012 Fixed Carry Forward	39,561.37	111,902.38	111,746.48
Total Indirect Costs	53,433.80	372,794.70	372,950.60
2011-2012 Direct Costs	4,886,010.10	4,494,308.19	4,494,308.19
2013-2014 Rate	1.09*	8.29*	8.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,739,294.10	4,327,322.88	4,327,322.88
Indirect costs based on rate ** multiplied by actual direct costs	51,658.31	358,735.07	359,167.80
2013-2014 Actual Indirect Costs	92,762.15	504,733.37	504,733.37
2011-2012 Fixed Carry Forward	39,561.37	111,902.38	111,746.48
Total Indirect Costs	53,200.78	392,830.99	392,986.89
Over/(Under) Recovery	-1,542.47	-34,095.92	-33,819.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	92,762.15	504,733.37	504,733.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,542.47	-34,095.92	-33,819.09
Total Projected Indirect 2015-2016 (Numerator)	94,304.62	538,829.29	538,552.46
Direct Costs	4,739,294.10	4,327,322.88	4,327,322.88
Rate for 2015-2016 **	1.99*	12.45*	12.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 30020
Form R0418

*** Final ***

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	288,796.71	1,443,496.87	1,443,496.87
2011-2012 Fixed Carry Forward	-3,431.98	-120,950.03	-121,364.67
Total Indirect Costs	292,228.69	1,564,446.90	1,564,861.54
2011-2012 Direct Costs	12,514,312.42	11,359,612.26	11,359,612.26
2013-2014 Rate	2.34*	13.77*	13.78**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,714,237.94	11,398,587.64	11,398,587.64
Indirect costs based on rate ** multiplied by actual direct costs	297,513.17	1,569,585.52	1,570,725.38
2013-2014 Actual Indirect Costs	350,329.40	1,665,979.70	1,665,979.70
2011-2012 Fixed Carry Forward	-3,431.98	-120,950.03	-121,364.67
Total Indirect Costs	353,761.38	1,786,929.73	1,787,344.37
Over/(Under) Recovery	-56,248.21	-217,344.21	-216,618.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	350,329.40	1,665,979.70	1,665,979.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,248.21	-217,344.21	-216,618.99
Total Projected Indirect 2015-2016 (Numerator)	406,577.61	1,883,323.91	1,882,598.69
Direct Costs	12,714,237.94	11,398,587.64	11,398,587.64
Rate for 2015-2016 **	3.20*	16.52*	16.52**

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

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Jonesville Community Schools
202 WRIGHT ST
JONESVILLE, MI 49250

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	254,777.50	1,234,934.48	1,234,934.48
2011-2012 Fixed Carry Forward	46,136.87	225,628.23	223,838.33
Total Indirect Costs	208,640.63	1,009,306.25	1,011,096.15
2011-2012 Direct Costs	11,122,953.60	10,142,796.62	10,142,796.62
2013-2014 Rate	1.88*	9.95*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,013,267.82	10,965,855.21	10,965,855.21
Indirect costs based on rate ** multiplied by actual direct costs	225,849.44	1,091,102.59	1,093,295.76
2013-2014 Actual Indirect Costs	269,529.46	1,316,942.07	1,316,942.07
2011-2012 Fixed Carry Forward	46,136.87	225,628.23	223,838.33
Total Indirect Costs	223,392.59	1,091,313.84	1,093,103.74
Over/(Under) Recovery	2,456.85	-211.25	192.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	269,529.46	1,316,942.07	1,316,942.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,456.85	-211.25	192.02
Total Projected Indirect 2015-2016 (Numerator)	267,072.61	1,317,153.32	1,316,750.05
Direct Costs	12,013,267.82	10,965,855.21	10,965,855.21
Rate for 2015-2016 **	2.22*	12.01*	12.01**

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

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Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	125,927.48	430,927.10	430,927.10
2011-2012 Fixed Carry Forward	4,646.96	0.00	-14,635.64
Total Indirect Costs	121,280.52	430,927.10	445,562.74
2011-2012 Direct Costs	2,695,838.84	2,390,839.22	2,390,839.22
2013-2014 Rate	4.50*	18.02*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,624,311.92	2,288,679.19	2,288,679.19
Indirect costs based on rate ** multiplied by actual direct costs	118,094.04	343,301.88	426,609.80
2013-2014 Actual Indirect Costs	101,753.71	437,386.44	437,386.44
2011-2012 Fixed Carry Forward	4,646.96	0.00	-14,635.64
Total Indirect Costs	97,106.75	437,386.44	452,022.08
Over/(Under) Recovery	20,987.29	0.00	-25,412.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	101,753.71	437,386.44	437,386.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	20,987.29	0.00	-25,412.28
Total Projected Indirect 2015-2016 (Numerator)	80,766.42	437,386.44	462,798.72
Direct Costs	2,624,311.92	2,288,679.19	2,288,679.19
Rate for 2015-2016 **	3.08*	19.11*	20.22**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	76,507.11	369,262.68	369,262.68
2011-2012 Fixed Carry Forward	-39,732.83	-62,279.01	-62,279.01
Total Indirect Costs	116,239.94	431,541.69	431,541.69
2011-2012 Direct Costs	3,644,504.24	3,351,748.67	3,351,748.67
2013-2014 Rate	3.19*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,056,536.58	2,785,868.76	2,785,868.76
Indirect costs based on rate ** multiplied by actual direct costs	97,503.52	358,819.90	358,819.90
2013-2014 Actual Indirect Costs	75,335.58	346,003.40	346,003.40
2011-2012 Fixed Carry Forward	-39,732.83	-62,279.01	-62,279.01
Total Indirect Costs	115,068.41	408,282.41	408,282.41
Over/(Under) Recovery	-17,564.89	-49,462.51	-49,462.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	75,335.58	346,003.40	346,003.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,564.89	-49,462.51	-49,462.51
Total Projected Indirect 2015-2016 (Numerator)	92,900.47	395,465.91	395,465.91
Direct Costs	3,056,536.58	2,785,868.76	2,785,868.76
Rate for 2015-2016 **	3.04*	14.20*	14.20**

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

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Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	213,347.05	631,422.69	631,422.69
2011-2012 Fixed Carry Forward	-34,557.60	2,049.13	2,092.77
Total Indirect Costs	247,904.65	629,373.56	629,329.92
2011-2012 Direct Costs	5,169,844.19	4,755,794.41	4,755,794.41
2013-2014 Rate	4.80*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,458,433.75	4,913,945.27	4,913,945.27
Indirect costs based on rate ** multiplied by actual direct costs	262,004.82	650,114.96	650,114.96
2013-2014 Actual Indirect Costs	236,574.30	781,062.78	781,062.78
2011-2012 Fixed Carry Forward	-34,557.60	2,049.13	2,092.77
Total Indirect Costs	271,131.90	779,013.65	778,970.01
Over/(Under) Recovery	-9,127.08	-128,898.69	-128,855.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	236,574.30	781,062.78	781,062.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-9,127.08	-128,898.69	-128,855.05
Total Projected Indirect 2015-2016 (Numerator)	245,701.38	909,961.47	909,917.83
Direct Costs	5,458,433.75	4,913,945.27	4,913,945.27
Rate for 2015-2016 **	4.50*	18.52*	18.52**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	143,851.10	846,071.33	846,071.33
2011-2012 Fixed Carry Forward	-4,331.99	0.00	146,462.52
Total Indirect Costs	148,183.09	846,071.33	699,608.81
2011-2012 Direct Costs	7,143,251.25	6,441,031.02	6,441,031.02
2013-2014 Rate	2.07*	13.14*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,968,214.03	6,244,873.33	6,244,873.33
Indirect costs based on rate ** multiplied by actual direct costs	144,242.03	820,576.36	678,193.24
2013-2014 Actual Indirect Costs	146,583.52	869,924.22	869,924.22
2011-2012 Fixed Carry Forward	-4,331.99	0.00	146,462.52
Total Indirect Costs	150,915.51	869,924.22	723,461.70
Over/(Under) Recovery	-6,673.48	-49,347.86	-45,268.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	146,583.52	869,924.22	869,924.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-6,673.48	-49,347.86	-45,268.46
Total Projected Indirect 2015-2016 (Numerator)	153,257.00	919,272.08	915,192.68
Direct Costs	6,968,214.03	6,244,873.33	6,244,873.33
Rate for 2015-2016 **	2.20*	14.72*	14.66**

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

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*** Final ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	66,757.12	336,908.48	336,908.48
2011-2012 Fixed Carry Forward	12,406.01	0.00	49,273.60
Total Indirect Costs	54,351.11	336,908.48	287,634.88
2011-2012 Direct Costs	2,676,036.29	2,405,884.93	2,405,884.93
2013-2014 Rate	2.03*	14.00*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,790,601.70	2,437,196.81	2,437,196.81
Indirect costs based on rate ** multiplied by actual direct costs	56,649.21	341,207.55	291,488.74
2013-2014 Actual Indirect Costs	94,913.48	448,318.37	448,318.37
2011-2012 Fixed Carry Forward	12,406.01	0.00	49,273.60
Total Indirect Costs	82,507.47	448,318.37	399,044.77
Over/(Under) Recovery	-25,858.26	-107,110.82	-107,556.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	94,913.48	448,318.37	448,318.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-25,858.26	-107,110.82	-107,556.03
Total Projected Indirect 2015-2016 (Numerator)	120,771.74	555,429.19	555,874.40
Direct Costs	2,790,601.70	2,437,196.81	2,437,196.81
Rate for 2015-2016 **	4.33*	22.79*	22.81**

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

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Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,522.36	65,470.35	65,470.35
2011-2012 Fixed Carry Forward	-2,919.65	0.00	42,297.47
Total Indirect Costs	6,442.01	65,470.35	23,172.88
2011-2012 Direct Costs	614,617.45	552,669.46	552,669.46
2013-2014 Rate	1.05*	11.85*	4.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	784,779.71	679,049.24	679,049.24
Indirect costs based on rate ** multiplied by actual direct costs	8,240.19	80,467.33	28,452.16
2013-2014 Actual Indirect Costs	16,478.98	122,209.45	122,209.45
2011-2012 Fixed Carry Forward	-2,919.65	0.00	42,297.47
Total Indirect Costs	19,398.63	122,209.45	79,911.98
Over/(Under) Recovery	-11,158.44	-41,742.12	-51,459.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,478.98	122,209.45	122,209.45
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,158.44	-41,742.12	-51,459.82
Total Projected Indirect 2015-2016 (Numerator)	27,637.42	163,951.57	173,669.27
Direct Costs	784,779.71	679,049.24	679,049.24
Rate for 2015-2016 **	3.52*	24.14*	25.58**

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

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*** Final ***

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	34,417.00	230,756.00	230,756.00
2011-2012 Fixed Carry Forward	45,990.15	0.00	80,774.73
Total Indirect Costs	-11,573.15	230,756.00	149,981.27
2011-2012 Direct Costs	2,024,653.00	1,828,314.00	1,828,314.00
2013-2014 Rate	0.00*	12.62*	8.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,161,932.00	1,931,850.00	1,931,850.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	243,799.47	158,411.70
2013-2014 Actual Indirect Costs	59,382.00	289,464.00	289,464.00
2011-2012 Fixed Carry Forward	45,990.15	0.00	80,774.73
Total Indirect Costs	13,391.85	289,464.00	208,689.27
Over/(Under) Recovery	0.00	-45,664.53	-50,277.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	59,382.00	289,464.00	289,464.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-45,664.53	-50,277.57
Total Projected Indirect 2015-2016 (Numerator)	59,382.00	335,128.53	339,741.57
Direct Costs	2,161,932.00	1,931,850.00	1,931,850.00
Rate for 2015-2016 **	2.75*	17.35*	17.59**

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

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Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,381,482.79	1,723,674.06	1,723,674.06
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,381,482.79	1,723,674.06	1,723,674.06
2011-2012 Direct Costs	7,110,193.94	6,768,002.67	6,768,002.67
2013-2014 Rate	19.43*	25.47*	25.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,635,900.17	7,304,092.80	7,304,092.80
Indirect costs based on rate ** multiplied by actual direct costs	1,145,385.03	1,095,613.92	1,826,023.20
2013-2014 Actual Indirect Costs	1,495,431.66	1,827,239.03	1,827,239.03
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,495,431.66	1,827,239.03	1,827,239.03
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,495,431.66	1,827,239.03	1,827,239.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	1,495,431.66	1,827,239.03	1,827,239.03
Direct Costs	7,635,900.17	7,304,092.80	7,304,092.80
Rate for 2015-2016 **	19.58*	25.02*	25.02**

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

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Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	157,168.44	772,919.78	772,919.78
2011-2012 Fixed Carry Forward	49,615.04	0.00	118,508.66
Total Indirect Costs	107,553.40	772,919.78	654,411.12
2011-2012 Direct Costs	6,229,543.30	5,613,791.96	5,613,791.96
2013-2014 Rate	1.73*	13.77*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,301,896.19	5,673,963.14	5,673,963.14
Indirect costs based on rate ** multiplied by actual direct costs	109,022.80	781,304.72	661,584.10
2013-2014 Actual Indirect Costs	137,354.11	765,287.16	765,287.16
2011-2012 Fixed Carry Forward	49,615.04	0.00	118,508.66
Total Indirect Costs	87,739.07	765,287.16	646,778.50
Over/(Under) Recovery	21,283.73	16,017.56	14,805.60

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	137,354.11	765,287.16	765,287.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	21,283.73	16,017.56	14,805.60
Total Projected Indirect 2015-2016 (Numerator)	116,070.38	749,269.60	750,481.56
Direct Costs	6,301,896.19	5,673,963.14	5,673,963.14
Rate for 2015-2016 **	1.84*	13.21*	13.23**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	79,314.87	534,940.44	534,940.44
2011-2012 Fixed Carry Forward	-570.20	0.00	62,765.03
Total Indirect Costs	79,885.07	534,940.44	472,175.41
2011-2012 Direct Costs	3,551,160.82	3,095,535.25	3,095,535.25
2013-2014 Rate	2.25*	17.28*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,839,312.30	3,325,715.49	3,325,715.49
Indirect costs based on rate ** multiplied by actual direct costs	86,384.53	498,857.32	507,171.61
2013-2014 Actual Indirect Costs	96,481.51	610,078.32	610,078.32
2011-2012 Fixed Carry Forward	-570.20	0.00	62,765.03
Total Indirect Costs	97,051.71	610,078.32	547,313.29
Over/(Under) Recovery	-10,667.18	0.00	-40,141.68

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	96,481.51	610,078.32	610,078.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,667.18	0.00	-40,141.68
Total Projected Indirect 2015-2016 (Numerator)	107,148.69	610,078.32	650,220.00
Direct Costs	3,839,312.30	3,325,715.49	3,325,715.49
Rate for 2015-2016 **	2.79*	18.34*	19.55**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	258,733.43	1,479,774.30	1,479,774.30
2011-2012 Fixed Carry Forward	-2,410.12	15,050.25	14,741.99
Total Indirect Costs	261,143.55	1,464,724.05	1,465,032.31
2011-2012 Direct Costs	12,662,629.18	11,441,588.31	11,441,588.31
2013-2014 Rate	2.06*	12.80*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,848,053.73	11,523,292.92	11,523,292.92
Indirect costs based on rate ** multiplied by actual direct costs	264,669.91	1,474,981.49	1,474,981.49
2013-2014 Actual Indirect Costs	247,407.36	1,572,168.17	1,572,168.17
2011-2012 Fixed Carry Forward	-2,410.12	15,050.25	14,741.99
Total Indirect Costs	249,817.48	1,557,117.92	1,557,426.18
Over/(Under) Recovery	14,852.43	-82,136.43	-82,444.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	247,407.36	1,572,168.17	1,572,168.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	14,852.43	-82,136.43	-82,444.69
Total Projected Indirect 2015-2016 (Numerator)	232,554.93	1,654,304.60	1,654,612.86
Direct Costs	12,848,053.73	11,523,292.92	11,523,292.92
Rate for 2015-2016 **	1.81*	14.36*	14.36**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	76,918.37	258,861.65	258,861.65
2011-2012 Fixed Carry Forward	-13,305.76	-20,065.71	-20,247.06
Total Indirect Costs	90,224.13	278,927.36	279,108.71
2011-2012 Direct Costs	2,136,679.88	1,954,736.60	1,954,736.60
2013-2014 Rate	4.22*	14.27*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,135,884.38	1,930,769.37	1,930,769.37
Indirect costs based on rate ** multiplied by actual direct costs	90,134.32	275,520.79	275,713.87
2013-2014 Actual Indirect Costs	75,933.85	281,048.86	281,048.86
2011-2012 Fixed Carry Forward	-13,305.76	-20,065.71	-20,247.06
Total Indirect Costs	89,239.61	301,114.57	301,295.92
Over/(Under) Recovery	894.71	-25,593.78	-25,582.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	75,933.85	281,048.86	281,048.86
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	894.71	-25,593.78	-25,582.05
Total Projected Indirect 2015-2016 (Numerator)	75,039.14	306,642.64	306,630.91
Direct Costs	2,135,884.38	1,930,769.37	1,930,769.37
Rate for 2015-2016 **	3.51*	15.88*	15.88**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	57,505.00	96,498.00	96,498.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,505.00	96,498.00	96,498.00
2011-2012 Direct Costs	213,777.00	174,784.00	174,784.00
2013-2014 Rate	26.90*	55.21*	55.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	273,961.00	172,658.00	172,658.00
Indirect costs based on rate ** multiplied by actual direct costs	41,094.15	25,898.70	43,164.50
2013-2014 Actual Indirect Costs	57,742.00	159,045.00	159,045.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,742.00	159,045.00	159,045.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	57,742.00	159,045.00	159,045.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	57,742.00	159,045.00	159,045.00
Direct Costs	273,961.00	172,658.00	172,658.00
Rate for 2015-2016 **	21.08*	92.12*	92.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 31100
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*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	26,100.39	201,608.87	201,608.87
2011-2012 Fixed Carry Forward	41,392.80	108,521.74	108,521.74
Total Indirect Costs	-15,292.41	93,087.13	93,087.13
2011-2012 Direct Costs	2,633,005.94	2,457,497.46	2,457,497.46
2013-2014 Rate	0.00*	3.79*	3.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,696,177.98	2,471,849.86	2,471,849.86
Indirect costs based on rate ** multiplied by actual direct costs	0.00	93,683.11	93,683.11
2013-2014 Actual Indirect Costs	38,572.61	262,900.73	262,900.73
2011-2012 Fixed Carry Forward	41,392.80	108,521.74	108,521.74
Total Indirect Costs	-2,820.19	154,378.99	154,378.99
Over/(Under) Recovery	0.00	-60,695.88	-60,695.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	38,572.61	262,900.73	262,900.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-60,695.88	-60,695.88
Total Projected Indirect 2015-2016 (Numerator)	38,572.61	323,596.61	323,596.61
Direct Costs	2,696,177.98	2,471,849.86	2,471,849.86
Rate for 2015-2016 **	1.43*	13.09*	13.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 31110
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	307,462.96	1,090,894.53	1,090,894.53
2011-2012 Fixed Carry Forward	-41,513.89	55,194.81	55,194.81
Total Indirect Costs	348,976.85	1,035,699.72	1,035,699.72
2011-2012 Direct Costs	9,616,220.17	8,832,788.60	8,832,788.60
2013-2014 Rate	3.63*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,407,562.60	9,543,731.43	9,543,731.43
Indirect costs based on rate ** multiplied by actual direct costs	377,794.52	1,119,479.70	1,119,479.70
2013-2014 Actual Indirect Costs	294,632.48	1,158,463.65	1,158,463.65
2011-2012 Fixed Carry Forward	-41,513.89	55,194.81	55,194.81
Total Indirect Costs	336,146.37	1,103,268.84	1,103,268.84
Over/(Under) Recovery	41,648.15	16,210.86	16,210.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	294,632.48	1,158,463.65	1,158,463.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	41,648.15	16,210.86	16,210.86
Total Projected Indirect 2015-2016 (Numerator)	252,984.33	1,142,252.79	1,142,252.79
Direct Costs	10,407,562.60	9,543,731.43	9,543,731.43
Rate for 2015-2016 **	2.43*	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 2015-2016 Indirect Cost Rates
School District 31130
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	273,459.39	671,177.24	671,177.24
2011-2012 Fixed Carry Forward	-28,796.86	0.00	19,102.61
Total Indirect Costs	302,256.25	671,177.24	652,074.63
2011-2012 Direct Costs	3,946,880.46	3,549,162.61	3,549,162.61
2013-2014 Rate	7.66*	18.91*	18.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,184,414.18	3,768,029.53	3,768,029.53
Indirect costs based on rate ** multiplied by actual direct costs	320,526.13	565,204.43	692,187.02
2013-2014 Actual Indirect Costs	260,347.48	676,732.13	676,732.13
2011-2012 Fixed Carry Forward	-28,796.86	0.00	19,102.61
Total Indirect Costs	289,144.34	676,732.13	657,629.52
Over/(Under) Recovery	31,381.79	0.00	34,557.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	260,347.48	676,732.13	676,732.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	31,381.79	0.00	34,557.50
Total Projected Indirect 2015-2016 (Numerator)	228,965.69	676,732.13	642,174.63
Direct Costs	4,184,414.18	3,768,029.53	3,768,029.53
Rate for 2015-2016 **	5.47*	17.96*	17.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 31140
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	96,720.00	96,720.00
2011-2012 Fixed Carry Forward	0.00	-28,934.81	-29,030.87
Total Indirect Costs	0.00	125,654.81	125,750.87
2011-2012 Direct Costs	1,184,022.00	1,087,302.00	1,087,302.00
2013-2014 Rate	0.00*	11.56*	11.57**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,259,488.00	1,161,278.00	1,161,278.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	134,243.74	134,359.86
2013-2014 Actual Indirect Costs	0.00	98,210.00	98,210.00
2011-2012 Fixed Carry Forward	0.00	-28,934.81	-29,030.87
Total Indirect Costs	0.00	127,144.81	127,240.87
Over/(Under) Recovery	0.00	7,098.93	7,118.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	98,210.00	98,210.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	7,098.93	7,118.99
Total Projected Indirect 2015-2016 (Numerator)	0.00	91,111.07	91,091.01
Direct Costs	1,259,488.00	1,161,278.00	1,161,278.00
Rate for 2015-2016 **	0.00*	7.85*	7.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32000
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*** Final ***

Huron ISD
1299 S THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,082,520.86	1,712,867.30	1,712,867.30
2011-2012 Fixed Carry Forward	-501,422.47	-421,803.78	-421,803.78
Total Indirect Costs	1,583,943.33	2,134,671.08	2,134,671.08
2011-2012 Direct Costs	10,473,779.00	9,843,432.56	9,843,432.56
2013-2014 Rate	15.12*	21.69*	21.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,832,084.24	10,222,572.72	10,222,572.72
Indirect costs based on rate ** multiplied by actual direct costs	1,624,812.64	1,533,385.91	2,217,276.02
2013-2014 Actual Indirect Costs	1,064,353.14	1,673,864.66	1,673,864.66
2011-2012 Fixed Carry Forward	-501,422.47	-421,803.78	-421,803.78
Total Indirect Costs	1,565,775.61	2,095,668.44	2,095,668.44
Over/(Under) Recovery	0.00	0.00	121,607.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,064,353.14	1,673,864.66	1,673,864.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	121,607.58
Total Projected Indirect 2015-2016 (Numerator)	1,064,353.14	1,673,864.66	1,552,257.08
Direct Costs	10,832,084.24	10,222,572.72	10,222,572.72
Rate for 2015-2016 **	9.83*	16.37*	15.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32010
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*** Final ***

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	835,070.65	835,070.65
2011-2012 Fixed Carry Forward	0.00	70,896.48	70,896.48
Total Indirect Costs	0.00	764,174.17	764,174.17
2011-2012 Direct Costs	9,253,989.62	8,418,918.97	8,418,918.97
2013-2014 Rate	0.00*	9.08*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,028,676.75	8,165,561.47	8,165,561.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	741,432.98	741,432.98
2013-2014 Actual Indirect Costs	0.00	863,115.28	863,115.28
2011-2012 Fixed Carry Forward	0.00	70,896.48	70,896.48
Total Indirect Costs	0.00	792,218.80	792,218.80
Over/(Under) Recovery	0.00	-50,785.82	-50,785.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	863,115.28	863,115.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-50,785.82	-50,785.82
Total Projected Indirect 2015-2016 (Numerator)	0.00	913,901.10	913,901.10
Direct Costs	9,028,676.75	8,165,561.47	8,165,561.47
Rate for 2015-2016 **	0.00*	11.19*	11.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32030
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*** Final ***

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	12,976.77	253,957.47	253,957.47
2011-2012 Fixed Carry Forward	888.45	0.00	58,845.13
Total Indirect Costs	12,088.32	253,957.47	195,112.34
2011-2012 Direct Costs	2,339,794.78	2,098,814.08	2,098,814.08
2013-2014 Rate	0.52*	12.10*	9.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,470,640.92	2,241,474.84	2,241,474.84
Indirect costs based on rate ** multiplied by actual direct costs	12,847.33	271,218.46	208,457.16
2013-2014 Actual Indirect Costs	16,250.07	245,416.15	245,416.15
2011-2012 Fixed Carry Forward	888.45	0.00	58,845.13
Total Indirect Costs	15,361.62	245,416.15	186,571.02
Over/(Under) Recovery	-2,514.29	25,802.31	21,886.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,250.07	245,416.15	245,416.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,514.29	25,802.31	21,886.14
Total Projected Indirect 2015-2016 (Numerator)	18,764.36	219,613.84	223,530.01
Direct Costs	2,470,640.92	2,241,474.84	2,241,474.84
Rate for 2015-2016 **	0.76*	9.80*	9.97**

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

Michigan Department of Education
Carry Forward Calculation
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School District 32040
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*** Final ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	667.00	18,320.42	18,320.42
2011-2012 Fixed Carry Forward	-5.13	0.00	11,261.40
Total Indirect Costs	672.13	18,320.42	7,059.02
2011-2012 Direct Costs	194,668.34	177,014.92	177,014.92
2013-2014 Rate	0.35*	10.35*	3.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	224,275.42	210,619.36	210,619.36
Indirect costs based on rate ** multiplied by actual direct costs	784.96	21,799.10	8,403.71
2013-2014 Actual Indirect Costs	774.00	14,430.06	14,430.06
2011-2012 Fixed Carry Forward	-5.13	0.00	11,261.40
Total Indirect Costs	779.13	14,430.06	3,168.66
Over/(Under) Recovery	5.83	7,369.04	5,235.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	774.00	14,430.06	14,430.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5.83	7,369.04	5,235.05
Total Projected Indirect 2015-2016 (Numerator)	768.17	7,061.02	9,195.01
Direct Costs	224,275.42	210,619.36	210,619.36
Rate for 2015-2016 **	0.34*	3.35*	4.37**

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

Michigan Department of Education
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Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	303,393.10	957,210.99	957,210.99
2011-2012 Fixed Carry Forward	-64,556.55	68,317.01	71,325.71
Total Indirect Costs	367,949.65	888,893.98	885,885.28
2011-2012 Direct Costs	7,634,947.94	6,981,130.05	6,981,130.05
2013-2014 Rate	4.82*	12.73*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,930,598.60	7,192,988.73	7,192,988.73
Indirect costs based on rate ** multiplied by actual direct costs	382,254.85	915,667.47	912,790.27
2013-2014 Actual Indirect Costs	375,035.48	1,112,645.35	1,112,645.35
2011-2012 Fixed Carry Forward	-64,556.55	68,317.01	71,325.71
Total Indirect Costs	439,592.03	1,044,328.34	1,041,319.64
Over/(Under) Recovery	-57,337.18	-128,660.87	-128,529.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	375,035.48	1,112,645.35	1,112,645.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-57,337.18	-128,660.87	-128,529.37
Total Projected Indirect 2015-2016 (Numerator)	432,372.66	1,241,306.22	1,241,174.72
Direct Costs	7,930,598.60	7,192,988.73	7,192,988.73
Rate for 2015-2016 **	5.45*	17.26*	17.26**

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

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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	129,808.83	587,868.28	587,868.28
2011-2012 Fixed Carry Forward	0.00	-151,087.85	-151,015.48
Total Indirect Costs	129,808.83	738,956.13	738,883.76
2011-2012 Direct Costs	4,007,137.25	3,549,077.80	3,549,077.80
2013-2014 Rate	3.24*	20.82*	20.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,259,896.27	3,754,442.52	3,754,442.52
Indirect costs based on rate ** multiplied by actual direct costs	138,020.64	563,166.38	781,674.93
2013-2014 Actual Indirect Costs	138,646.26	644,100.01	644,100.01
2011-2012 Fixed Carry Forward	0.00	-151,087.85	-151,015.48
Total Indirect Costs	138,646.26	795,187.86	795,115.49
Over/(Under) Recovery	-625.62	0.00	-13,440.56

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	138,646.26	644,100.01	644,100.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-625.62	0.00	-13,440.56
Total Projected Indirect 2015-2016 (Numerator)	139,271.88	644,100.01	657,540.57
Direct Costs	4,259,896.27	3,754,442.52	3,754,442.52
Rate for 2015-2016 **	3.27*	17.16*	17.51**

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

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Carry Forward Calculation
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*** Final ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	98,885.58	437,438.44	437,438.44
2011-2012 Fixed Carry Forward	-2,614.42	36,121.24	38,864.06
Total Indirect Costs	101,500.00	401,317.20	398,574.38
2011-2012 Direct Costs	3,671,133.32	3,332,580.46	3,332,580.46
2013-2014 Rate	2.76*	12.04*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,909,329.85	3,552,668.46	3,552,668.46
Indirect costs based on rate ** multiplied by actual direct costs	107,897.50	427,741.28	424,899.15
2013-2014 Actual Indirect Costs	118,625.75	475,287.14	475,287.14
2011-2012 Fixed Carry Forward	-2,614.42	36,121.24	38,864.06
Total Indirect Costs	121,240.17	439,165.90	436,423.08
Over/(Under) Recovery	-13,342.67	-11,424.62	-11,523.93

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	118,625.75	475,287.14	475,287.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,342.67	-11,424.62	-11,523.93
Total Projected Indirect 2015-2016 (Numerator)	131,968.42	486,711.76	486,811.07
Direct Costs	3,909,329.85	3,552,668.46	3,552,668.46
Rate for 2015-2016 **	3.38*	13.70*	13.70**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	55,426.39	223,658.33	223,658.33
2011-2012 Fixed Carry Forward	-16,441.15	-20,882.77	-18,431.12
Total Indirect Costs	71,867.54	244,541.10	242,089.45
2011-2012 Direct Costs	1,684,877.83	1,516,645.89	1,516,645.89
2013-2014 Rate	4.27*	16.12*	15.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,691,047.99	1,543,395.64	1,543,395.64
Indirect costs based on rate ** multiplied by actual direct costs	72,207.75	231,509.35	246,325.94
2013-2014 Actual Indirect Costs	48,783.21	196,435.56	196,435.56
2011-2012 Fixed Carry Forward	-16,441.15	-20,882.77	-18,431.12
Total Indirect Costs	65,224.36	217,318.33	214,866.68
Over/(Under) Recovery	6,983.39	0.00	31,459.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	48,783.21	196,435.56	196,435.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	6,983.39	0.00	31,459.26
Total Projected Indirect 2015-2016 (Numerator)	41,799.82	196,435.56	164,976.30
Direct Costs	1,691,047.99	1,543,395.64	1,543,395.64
Rate for 2015-2016 **	2.47*	12.73*	10.69**

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

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Port Hope Community Schools
7840 PORTLAND RD
PORT HOPE, MI 48468

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	105,838.40	105,838.40
2011-2012 Fixed Carry Forward	0.00	-18,201.08	-10,776.46
Total Indirect Costs	0.00	124,039.48	116,614.86
2011-2012 Direct Costs	879,336.39	773,497.99	773,497.99
2013-2014 Rate	0.00*	16.04*	15.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	860,928.65	746,076.72	746,076.72
Indirect costs based on rate ** multiplied by actual direct costs	0.00	111,911.51	112,508.37
2013-2014 Actual Indirect Costs	2,723.00	117,574.93	117,574.93
2011-2012 Fixed Carry Forward	0.00	-18,201.08	-10,776.46
Total Indirect Costs	2,723.00	135,776.01	128,351.39
Over/(Under) Recovery	0.00	0.00	-15,843.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,723.00	117,574.93	117,574.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-15,843.02
Total Projected Indirect 2015-2016 (Numerator)	2,723.00	117,574.93	133,417.95
Direct Costs	860,928.65	746,076.72	746,076.72
Rate for 2015-2016 **	0.32*	15.76*	17.88**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	177,598.72	592,760.55	592,760.55
2011-2012 Fixed Carry Forward	7,459.95	129,580.40	129,580.40
Total Indirect Costs	170,138.77	463,180.15	463,180.15
2011-2012 Direct Costs	6,469,002.94	6,053,841.11	6,053,841.11
2013-2014 Rate	2.63*	7.65*	7.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,692,742.53	6,231,733.82	6,231,733.82
Indirect costs based on rate ** multiplied by actual direct costs	176,019.13	476,727.64	476,727.64
2013-2014 Actual Indirect Costs	218,207.22	679,215.93	679,215.93
2011-2012 Fixed Carry Forward	7,459.95	129,580.40	129,580.40
Total Indirect Costs	210,747.27	549,635.53	549,635.53
Over/(Under) Recovery	-34,728.14	-72,907.89	-72,907.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	218,207.22	679,215.93	679,215.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,728.14	-72,907.89	-72,907.89
Total Projected Indirect 2015-2016 (Numerator)	252,935.36	752,123.82	752,123.82
Direct Costs	6,692,742.53	6,231,733.82	6,231,733.82
Rate for 2015-2016 **	3.78*	12.07*	12.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32260
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*** Final ***

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	10,815.87	10,815.87
2011-2012 Fixed Carry Forward	0.00	4,177.23	4,177.23
Total Indirect Costs	0.00	6,638.64	6,638.64
2011-2012 Direct Costs	166,138.81	155,322.94	155,322.94
2013-2014 Rate	0.00*	4.27*	4.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	183,249.78	170,293.83	170,293.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	7,271.55	7,271.55
2013-2014 Actual Indirect Costs	0.00	12,955.95	12,955.95
2011-2012 Fixed Carry Forward	0.00	4,177.23	4,177.23
Total Indirect Costs	0.00	8,778.72	8,778.72
Over/(Under) Recovery	0.00	-1,507.17	-1,507.17

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	12,955.95	12,955.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,507.17	-1,507.17
Total Projected Indirect 2015-2016 (Numerator)	0.00	14,463.12	14,463.12
Direct Costs	183,249.78	170,293.83	170,293.83
Rate for 2015-2016 **	0.00*	8.49*	8.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32610
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	15,450.50	15,450.50
2011-2012 Fixed Carry Forward	324.67	-5,530.52	-5,365.29
Total Indirect Costs	-324.67	20,981.02	20,815.79
2011-2012 Direct Costs	129,867.80	114,417.30	114,417.30
2013-2014 Rate	0.00*	18.34*	18.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	161,537.87	147,839.20	147,839.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	22,175.88	26,891.95
2013-2014 Actual Indirect Costs	809.00	14,507.67	14,507.67
2011-2012 Fixed Carry Forward	324.67	-5,530.52	-5,365.29
Total Indirect Costs	484.33	20,038.19	19,872.96
Over/(Under) Recovery	0.00	0.00	7,018.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	809.00	14,507.67	14,507.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	7,018.99
Total Projected Indirect 2015-2016 (Numerator)	809.00	14,507.67	7,488.68
Direct Costs	161,537.87	147,839.20	147,839.20
Rate for 2015-2016 **	0.50*	9.81*	5.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32620
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Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	559.00	26,292.97	26,292.97
2011-2012 Fixed Carry Forward	0.00	-14,880.70	-14,880.70
Total Indirect Costs	559.00	41,173.67	41,173.67
2011-2012 Direct Costs	192,912.03	167,178.06	167,178.06
2013-2014 Rate	0.29*	24.63*	24.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	192,659.85	176,375.46	176,375.46
Indirect costs based on rate ** multiplied by actual direct costs	558.71	26,456.32	43,441.28
2013-2014 Actual Indirect Costs	0.00	16,284.39	16,284.39
2011-2012 Fixed Carry Forward	0.00	-14,880.70	-14,880.70
Total Indirect Costs	0.00	31,165.09	31,165.09
Over/(Under) Recovery	558.71	0.00	12,276.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	16,284.39	16,284.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	558.71	0.00	12,276.19
Total Projected Indirect 2015-2016 (Numerator)	-558.71	16,284.39	4,008.20
Direct Costs	192,659.85	176,375.46	176,375.46
Rate for 2015-2016 **	0.00*	9.23*	2.27**

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

Michigan Department of Education
Carry Forward Calculation
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School District 32630
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*** Final ***

Sigel Township S/D #6
4499 KIPPER RD
HARBOR BEACH, MI 48441

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	5,329.87	5,329.87
2011-2012 Fixed Carry Forward	0.00	1,931.34	1,908.32
Total Indirect Costs	0.00	3,398.53	3,421.55
2011-2012 Direct Costs	89,435.96	84,106.09	84,106.09
2013-2014 Rate	0.00*	4.04*	4.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	146,495.41	139,858.30	139,858.30
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,650.28	5,692.23
2013-2014 Actual Indirect Costs	0.00	6,637.11	6,637.11
2011-2012 Fixed Carry Forward	0.00	1,931.34	1,908.32
Total Indirect Costs	0.00	4,705.77	4,728.79
Over/(Under) Recovery	0.00	944.51	963.44

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	6,637.11	6,637.11
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	944.51	963.44
Total Projected Indirect 2015-2016 (Numerator)	0.00	5,692.60	5,673.67
Direct Costs	146,495.41	139,858.30	139,858.30
Rate for 2015-2016 **	0.00*	4.07*	4.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 32650
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	11,987.59	11,987.59
2011-2012 Fixed Carry Forward	0.00	-3,778.52	-3,778.52
Total Indirect Costs	0.00	15,766.11	15,766.11
2011-2012 Direct Costs	173,860.44	161,872.85	161,872.85
2013-2014 Rate	0.00*	9.74*	9.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	227,002.04	212,073.62	212,073.62
Indirect costs based on rate ** multiplied by actual direct costs	0.00	20,655.97	20,655.97
2013-2014 Actual Indirect Costs	0.00	14,928.42	14,928.42
2011-2012 Fixed Carry Forward	0.00	-3,778.52	-3,778.52
Total Indirect Costs	0.00	18,706.94	18,706.94
Over/(Under) Recovery	0.00	1,949.03	1,949.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	14,928.42	14,928.42
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,949.03	1,949.03
Total Projected Indirect 2015-2016 (Numerator)	0.00	12,979.39	12,979.39
Direct Costs	227,002.04	212,073.62	212,073.62
Rate for 2015-2016 **	0.00*	6.12*	6.12**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33000
Form R0418

*** Final ***

Ingham ISD
2630 WEST HOWELL RD
MASON, MI 48854

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,490,977.59	5,880,737.50	5,880,737.50
2011-2012 Fixed Carry Forward	-1,005,357.91	0.00	-629,890.20
Total Indirect Costs	5,496,335.50	5,880,737.50	6,510,627.70
2011-2012 Direct Costs	37,653,751.14	36,321,883.23	36,321,883.23
2013-2014 Rate	14.60*	16.19*	17.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	37,412,695.00	36,144,622.68	36,144,622.68
Indirect costs based on rate ** multiplied by actual direct costs	5,462,253.47	5,421,693.40	6,477,116.38
2013-2014 Actual Indirect Costs	5,019,704.44	6,453,579.80	6,453,579.80
2011-2012 Fixed Carry Forward	-1,005,357.91	0.00	-629,890.20
Total Indirect Costs	6,025,062.35	6,453,579.80	7,083,470.00
Over/(Under) Recovery	-562,808.88	0.00	-606,353.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,019,704.44	6,453,579.80	6,453,579.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-562,808.88	0.00	-606,353.62
Total Projected Indirect 2015-2016 (Numerator)	5,582,513.32	6,453,579.80	7,059,933.42
Direct Costs	37,412,695.00	36,144,622.68	36,144,622.68
Rate for 2015-2016 **	14.92*	17.85*	19.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 33010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	752,946.55	3,896,527.67	3,896,527.67
2011-2012 Fixed Carry Forward	144,330.14	429,643.95	378,346.47
Total Indirect Costs	608,616.41	3,466,883.72	3,518,181.20
2011-2012 Direct Costs	34,837,146.10	31,693,564.98	31,693,564.98
2013-2014 Rate	1.75*	10.94*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	35,699,189.98	32,384,515.98	32,384,515.98
Indirect costs based on rate ** multiplied by actual direct costs	624,735.82	3,542,866.05	3,594,681.27
2013-2014 Actual Indirect Costs	855,418.52	4,170,092.52	4,170,092.52
2011-2012 Fixed Carry Forward	144,330.14	429,643.95	378,346.47
Total Indirect Costs	711,088.38	3,740,448.57	3,791,746.05
Over/(Under) Recovery	-86,352.56	-197,582.52	-197,064.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	855,418.52	4,170,092.52	4,170,092.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-86,352.56	-197,582.52	-197,064.78
Total Projected Indirect 2015-2016 (Numerator)	941,771.08	4,367,675.04	4,367,157.30
Direct Costs	35,699,189.98	32,384,515.98	32,384,515.98
Rate for 2015-2016 **	2.64*	13.49*	13.49**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33020
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,982,250.05	19,335,205.52	19,335,205.52
2011-2012 Fixed Carry Forward	-507,351.13	0.00	374,783.68
Total Indirect Costs	6,489,601.18	19,335,205.52	18,960,421.84
2011-2012 Direct Costs	141,431,638.58	128,078,683.11	128,078,683.11
2013-2014 Rate	4.59*	15.10*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	139,826,571.91	126,874,389.61	126,874,389.61
Indirect costs based on rate ** multiplied by actual direct costs	6,418,039.65	19,031,158.44	18,777,409.66
2013-2014 Actual Indirect Costs	6,059,201.50	19,011,383.80	19,011,383.80
2011-2012 Fixed Carry Forward	-507,351.13	0.00	374,783.68
Total Indirect Costs	6,566,552.63	19,011,383.80	18,636,600.12
Over/(Under) Recovery	-148,512.98	0.00	140,809.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	6,059,201.50	19,011,383.80	19,011,383.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-148,512.98	0.00	140,809.54
Total Projected Indirect 2015-2016 (Numerator)	6,207,714.48	19,011,383.80	18,870,574.26
Direct Costs	139,826,571.91	126,874,389.61	126,874,389.61
Rate for 2015-2016 **	4.44*	14.98*	14.87**

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

Michigan Department of Education
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School District 33040
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*** Final ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	177,565.02	762,059.97	762,059.97
2011-2012 Fixed Carry Forward	32,763.40	76,195.88	76,194.00
Total Indirect Costs	144,801.62	685,864.09	685,865.97
2011-2012 Direct Costs	7,247,896.00	6,663,401.05	6,663,401.05
2013-2014 Rate	2.00*	10.29*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,337,674.73	6,778,029.04	6,778,029.04
Indirect costs based on rate ** multiplied by actual direct costs	146,753.49	697,459.19	697,459.19
2013-2014 Actual Indirect Costs	165,149.64	724,795.33	724,795.33
2011-2012 Fixed Carry Forward	32,763.40	76,195.88	76,194.00
Total Indirect Costs	132,386.24	648,599.45	648,601.33
Over/(Under) Recovery	14,367.25	48,859.74	48,857.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	165,149.64	724,795.33	724,795.33
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	14,367.25	48,859.74	48,857.86
Total Projected Indirect 2015-2016 (Numerator)	150,782.39	675,935.59	675,937.47
Direct Costs	7,337,674.73	6,778,029.04	6,778,029.04
Rate for 2015-2016 **	2.05*	9.97*	9.97**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33060
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*** Final ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	914,468.94	3,515,721.46	3,515,721.46
2011-2012 Fixed Carry Forward	-46,472.64	0.00	734.55
Total Indirect Costs	960,941.58	3,515,721.46	3,514,986.91
2011-2012 Direct Costs	24,715,073.23	22,113,820.71	22,113,820.71
2013-2014 Rate	3.89*	15.90*	15.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,985,764.72	23,259,495.39	23,259,495.39
Indirect costs based on rate ** multiplied by actual direct costs	1,010,846.25	3,488,924.31	3,695,933.82
2013-2014 Actual Indirect Costs	998,140.92	3,724,410.25	3,724,410.25
2011-2012 Fixed Carry Forward	-46,472.64	0.00	734.55
Total Indirect Costs	1,044,613.56	3,724,410.25	3,723,675.70
Over/(Under) Recovery	-33,767.31	0.00	-27,741.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	998,140.92	3,724,410.25	3,724,410.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-33,767.31	0.00	-27,741.88
Total Projected Indirect 2015-2016 (Numerator)	1,031,908.23	3,724,410.25	3,752,152.13
Direct Costs	25,985,764.72	23,259,495.39	23,259,495.39
Rate for 2015-2016 **	3.97*	16.01*	16.13**

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

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*** Final ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,684,264.37	7,231,540.52	7,231,540.52
2011-2012 Fixed Carry Forward	282,264.15	0.00	788,486.36
Total Indirect Costs	1,402,000.22	7,231,540.52	6,443,054.16
2011-2012 Direct Costs	57,656,525.94	52,109,249.79	52,109,249.79
2013-2014 Rate	2.43*	13.88*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	55,968,414.07	51,178,782.07	51,178,782.07
Indirect costs based on rate ** multiplied by actual direct costs	1,360,032.46	7,103,614.95	6,325,697.46
2013-2014 Actual Indirect Costs	1,549,096.72	6,338,728.72	6,338,728.72
2011-2012 Fixed Carry Forward	282,264.15	0.00	788,486.36
Total Indirect Costs	1,266,832.57	6,338,728.72	5,550,242.36
Over/(Under) Recovery	93,199.89	764,886.23	775,455.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,549,096.72	6,338,728.72	6,338,728.72
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	93,199.89	764,886.23	775,455.10
Total Projected Indirect 2015-2016 (Numerator)	1,455,896.83	5,573,842.49	5,563,273.62
Direct Costs	55,968,414.07	51,178,782.07	51,178,782.07
Rate for 2015-2016 **	2.60*	10.89*	10.87**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	362,990.57	1,411,557.38	1,411,557.38
2011-2012 Fixed Carry Forward	-42,438.94	30,204.44	33,464.36
Total Indirect Costs	405,429.51	1,381,352.94	1,378,093.02
2011-2012 Direct Costs	11,288,352.47	10,239,785.66	10,239,785.66
2013-2014 Rate	3.59*	13.49*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,248,359.77	11,097,905.75	11,097,905.75
Indirect costs based on rate ** multiplied by actual direct costs	439,716.12	1,497,107.49	1,493,778.11
2013-2014 Actual Indirect Costs	338,943.30	1,489,397.32	1,489,397.32
2011-2012 Fixed Carry Forward	-42,438.94	30,204.44	33,464.36
Total Indirect Costs	381,382.24	1,459,192.88	1,455,932.96
Over/(Under) Recovery	58,333.88	37,914.61	37,845.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	338,943.30	1,489,397.32	1,489,397.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	58,333.88	37,914.61	37,845.15
Total Projected Indirect 2015-2016 (Numerator)	280,609.42	1,451,482.71	1,451,552.17
Direct Costs	12,248,359.77	11,097,905.75	11,097,905.75
Rate for 2015-2016 **	2.29*	13.08*	13.08**

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

Michigan Department of Education
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*** Final ***

Mason Public Schools (Ingham)
400 S CEDAR ST
MASON, MI 48854

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	994,536.86	3,379,634.74	3,379,634.74
2011-2012 Fixed Carry Forward	37,227.62	0.00	354,689.14
Total Indirect Costs	957,309.24	3,379,634.74	3,024,945.60
2011-2012 Direct Costs	26,159,797.32	23,774,699.44	23,774,699.44
2013-2014 Rate	3.66*	14.22*	12.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,797,424.03	24,012,050.85	24,012,050.85
Indirect costs based on rate ** multiplied by actual direct costs	980,785.72	3,414,513.63	3,054,332.87
2013-2014 Actual Indirect Costs	1,013,489.16	3,798,862.34	3,798,862.34
2011-2012 Fixed Carry Forward	37,227.62	0.00	354,689.14
Total Indirect Costs	976,261.54	3,798,862.34	3,444,173.20
Over/(Under) Recovery	4,524.18	-384,348.71	-389,840.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,013,489.16	3,798,862.34	3,798,862.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	4,524.18	-384,348.71	-389,840.33
Total Projected Indirect 2015-2016 (Numerator)	1,008,964.98	4,183,211.05	4,188,702.67
Direct Costs	26,797,424.03	24,012,050.85	24,012,050.85
Rate for 2015-2016 **	3.77*	17.42*	17.44**

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

Michigan Department of Education
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School District 33170
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*** Final ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,380,283.41	5,112,329.75	5,112,329.75
2011-2012 Fixed Carry Forward	22,245.29	0.00	287,745.52
Total Indirect Costs	1,358,038.12	5,112,329.75	4,824,584.23
2011-2012 Direct Costs	38,505,844.51	34,773,798.17	34,773,798.17
2013-2014 Rate	3.53*	14.70*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	40,948,032.71	37,189,366.50	37,189,366.50
Indirect costs based on rate ** multiplied by actual direct costs	1,445,465.55	5,466,836.88	5,158,165.13
2013-2014 Actual Indirect Costs	1,415,850.41	5,174,516.62	5,174,516.62
2011-2012 Fixed Carry Forward	22,245.29	0.00	287,745.52
Total Indirect Costs	1,393,605.12	5,174,516.62	4,886,771.10
Over/(Under) Recovery	51,860.43	292,320.26	271,394.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,415,850.41	5,174,516.62	5,174,516.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	51,860.43	292,320.26	271,394.03
Total Projected Indirect 2015-2016 (Numerator)	1,363,989.98	4,882,196.36	4,903,122.59
Direct Costs	40,948,032.71	37,189,366.50	37,189,366.50
Rate for 2015-2016 **	3.33*	13.13*	13.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 33200
Form R0418

*** Final ***

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	261,285.61	1,581,024.05	1,581,024.05
2011-2012 Fixed Carry Forward	63,891.22	0.00	277,468.46
Total Indirect Costs	197,394.39	1,581,024.05	1,303,555.59
2011-2012 Direct Costs	13,481,817.40	12,162,078.96	12,162,078.96
2013-2014 Rate	1.46*	13.00*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,271,643.75	11,795,055.75	11,795,055.75
Indirect costs based on rate ** multiplied by actual direct costs	193,766.00	1,533,357.25	1,264,429.98
2013-2014 Actual Indirect Costs	342,043.99	1,818,631.99	1,818,631.99
2011-2012 Fixed Carry Forward	63,891.22	0.00	277,468.46
Total Indirect Costs	278,152.77	1,818,631.99	1,541,163.53
Over/(Under) Recovery	-84,386.77	-285,274.74	-276,733.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	342,043.99	1,818,631.99	1,818,631.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-84,386.77	-285,274.74	-276,733.55
Total Projected Indirect 2015-2016 (Numerator)	426,430.76	2,103,906.73	2,095,365.54
Direct Costs	13,271,643.75	11,795,055.75	11,795,055.75
Rate for 2015-2016 **	3.21*	17.84*	17.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 33215
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*** Final ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	698,521.81	3,662,686.04	3,662,686.04
2011-2012 Fixed Carry Forward	66,507.55	100,780.78	122,429.34
Total Indirect Costs	632,014.26	3,561,905.26	3,540,256.70
2011-2012 Direct Costs	28,919,107.81	25,954,943.58	25,954,943.58
2013-2014 Rate	2.19*	13.72*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	28,894,186.86	25,857,173.22	25,857,173.22
Indirect costs based on rate ** multiplied by actual direct costs	632,782.69	3,547,604.17	3,526,918.43
2013-2014 Actual Indirect Costs	1,040,207.82	4,077,221.46	4,077,221.46
2011-2012 Fixed Carry Forward	66,507.55	100,780.78	122,429.34
Total Indirect Costs	973,700.27	3,976,440.68	3,954,792.12
Over/(Under) Recovery	-340,917.58	-428,836.51	-427,873.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,040,207.82	4,077,221.46	4,077,221.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-340,917.58	-428,836.51	-427,873.69
Total Projected Indirect 2015-2016 (Numerator)	1,381,125.40	4,506,057.97	4,505,095.15
Direct Costs	28,894,186.86	25,857,173.22	25,857,173.22
Rate for 2015-2016 **	4.78*	17.43*	17.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 33220
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	138,252.32	828,270.05	828,270.05
2011-2012 Fixed Carry Forward	-13,685.19	0.00	233,186.59
Total Indirect Costs	151,937.51	828,270.05	595,083.46
2011-2012 Direct Costs	5,702,386.68	5,012,368.95	5,012,368.95
2013-2014 Rate	2.66*	16.52*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,672,010.36	5,026,719.62	5,026,719.62
Indirect costs based on rate ** multiplied by actual direct costs	150,875.48	754,007.94	596,671.62
2013-2014 Actual Indirect Costs	154,449.01	799,739.75	799,739.75
2011-2012 Fixed Carry Forward	-13,685.19	0.00	233,186.59
Total Indirect Costs	168,134.20	799,739.75	566,553.16
Over/(Under) Recovery	-17,258.72	0.00	30,118.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	154,449.01	799,739.75	799,739.75
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,258.72	0.00	30,118.46
Total Projected Indirect 2015-2016 (Numerator)	171,707.73	799,739.75	769,621.29
Direct Costs	5,672,010.36	5,026,719.62	5,026,719.62
Rate for 2015-2016 **	3.03*	15.91*	15.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	415,170.06	2,010,774.75	2,010,774.75
2011-2012 Fixed Carry Forward	0.00	57,891.01	111,314.87
Total Indirect Costs	415,170.06	1,952,883.74	1,899,459.88
2011-2012 Direct Costs	16,403,519.94	14,807,915.25	14,807,915.25
2013-2014 Rate	2.53*	13.19*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,144,560.91	15,560,942.59	15,560,942.59
Indirect costs based on rate ** multiplied by actual direct costs	433,757.39	2,052,488.33	1,996,468.93
2013-2014 Actual Indirect Costs	256,526.12	1,840,144.44	1,840,144.44
2011-2012 Fixed Carry Forward	0.00	57,891.01	111,314.87
Total Indirect Costs	256,526.12	1,782,253.43	1,728,829.57
Over/(Under) Recovery	177,231.27	270,234.90	267,639.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	256,526.12	1,840,144.44	1,840,144.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	177,231.27	270,234.90	267,639.36
Total Projected Indirect 2015-2016 (Numerator)	79,294.85	1,569,909.54	1,572,505.08
Direct Costs	17,144,560.91	15,560,942.59	15,560,942.59
Rate for 2015-2016 **	0.46*	10.09*	10.11**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	59,789.24	142,012.57	142,012.57
2011-2012 Fixed Carry Forward	29,966.43	0.00	30,788.06
Total Indirect Costs	29,822.81	142,012.57	111,224.51
2011-2012 Direct Costs	1,264,292.61	1,182,069.28	1,182,069.28
2013-2014 Rate	2.36*	12.01*	9.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,399,804.72	1,290,529.94	1,290,529.94
Indirect costs based on rate ** multiplied by actual direct costs	33,035.39	154,992.65	121,438.87
2013-2014 Actual Indirect Costs	88,519.06	197,793.84	197,793.84
2011-2012 Fixed Carry Forward	29,966.43	0.00	30,788.06
Total Indirect Costs	58,552.63	197,793.84	167,005.78
Over/(Under) Recovery	-25,517.24	-42,801.19	-45,566.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	88,519.06	197,793.84	197,793.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-25,517.24	-42,801.19	-45,566.91
Total Projected Indirect 2015-2016 (Numerator)	114,036.30	240,595.03	243,360.75
Direct Costs	1,399,804.72	1,290,529.94	1,290,529.94
Rate for 2015-2016 **	8.15*	18.64*	18.86**

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

Michigan Department of Education
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School District 33902
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*** Final ***

El-Hajj Malik El-Shabazz Academy
1028 WEST BARNES AVE
LANSING, MI 48910

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	73,311.18	296,370.81	296,370.81
2011-2012 Fixed Carry Forward	3,575.86	-20,589.85	-20,775.63
Total Indirect Costs	69,735.32	316,960.66	317,146.44
2011-2012 Direct Costs	3,320,778.24	3,097,718.61	3,097,718.61
2013-2014 Rate	2.10*	10.23*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,740,217.12	2,521,214.36	2,521,214.36
Indirect costs based on rate ** multiplied by actual direct costs	57,544.56	257,920.23	258,172.35
2013-2014 Actual Indirect Costs	77,417.51	296,420.27	296,420.27
2011-2012 Fixed Carry Forward	3,575.86	-20,589.85	-20,775.63
Total Indirect Costs	73,841.65	317,010.12	317,195.90
Over/(Under) Recovery	-16,297.09	-59,089.89	-59,023.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	77,417.51	296,420.27	296,420.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-16,297.09	-59,089.89	-59,023.55
Total Projected Indirect 2015-2016 (Numerator)	93,714.60	355,510.16	355,443.82
Direct Costs	2,740,217.12	2,521,214.36	2,521,214.36
Rate for 2015-2016 **	3.42*	14.10*	14.10**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	211,523.60	447,192.99	447,192.99
2011-2012 Fixed Carry Forward	-5,048.62	0.00	0.00
Total Indirect Costs	216,572.22	447,192.99	447,192.99
2011-2012 Direct Costs	1,896,239.93	1,660,570.54	1,660,570.54
2013-2014 Rate	11.42*	26.93*	26.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,593,780.99	2,289,272.14	2,289,272.14
Indirect costs based on rate ** multiplied by actual direct costs	296,209.79	343,390.82	572,318.04
2013-2014 Actual Indirect Costs	230,811.82	535,320.67	535,320.67
2011-2012 Fixed Carry Forward	-5,048.62	0.00	0.00
Total Indirect Costs	235,860.44	535,320.67	535,320.67
Over/(Under) Recovery	60,349.35	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	230,811.82	535,320.67	535,320.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	60,349.35	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	170,462.47	535,320.67	535,320.67
Direct Costs	2,593,780.99	2,289,272.14	2,289,272.14
Rate for 2015-2016 **	6.57*	23.38*	23.38**

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

Michigan Department of Education
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*** Final ***

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	10,241.98	73,905.12	73,905.12
2011-2012 Fixed Carry Forward	-7,953.95	-9,708.95	-10,837.59
Total Indirect Costs	18,195.93	83,614.07	84,742.71
2011-2012 Direct Costs	724,721.42	661,058.28	661,058.28
2013-2014 Rate	2.51*	12.65*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	632,920.64	558,323.56	558,323.56
Indirect costs based on rate ** multiplied by actual direct costs	15,886.31	70,627.93	71,577.08
2013-2014 Actual Indirect Costs	31,388.60	105,985.68	105,985.68
2011-2012 Fixed Carry Forward	-7,953.95	-9,708.95	-10,837.59
Total Indirect Costs	39,342.55	115,694.63	116,823.27
Over/(Under) Recovery	-23,456.24	-45,066.70	-45,246.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	31,388.60	105,985.68	105,985.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-23,456.24	-45,066.70	-45,246.19
Total Projected Indirect 2015-2016 (Numerator)	54,844.84	151,052.38	151,231.87
Direct Costs	632,920.64	558,323.56	558,323.56
Rate for 2015-2016 **	8.67*	27.05*	27.09**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	360,329.00	1,584,156.00	1,584,156.00
2011-2012 Fixed Carry Forward	22,768.04	0.00	0.00
Total Indirect Costs	337,560.96	1,584,156.00	1,584,156.00
2011-2012 Direct Costs	5,857,737.00	4,633,910.00	4,633,910.00
2013-2014 Rate	5.76*	34.19*	34.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,674,977.00	4,400,095.00	4,400,095.00
Indirect costs based on rate ** multiplied by actual direct costs	326,878.68	660,014.25	1,100,023.75
2013-2014 Actual Indirect Costs	406,726.00	1,681,608.00	1,681,608.00
2011-2012 Fixed Carry Forward	22,768.04	0.00	0.00
Total Indirect Costs	383,957.96	1,681,608.00	1,681,608.00
Over/(Under) Recovery	-57,079.28	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	406,726.00	1,681,608.00	1,681,608.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-57,079.28	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	463,805.28	1,681,608.00	1,681,608.00
Direct Costs	5,674,977.00	4,400,095.00	4,400,095.00
Rate for 2015-2016 **	8.17*	38.22*	38.22**

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

Michigan Department of Education
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*** Final ***

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	179,603.00	1,482,235.00	1,482,235.00
2011-2012 Fixed Carry Forward	59,525.27	0.00	0.00
Total Indirect Costs	120,077.73	1,482,235.00	1,482,235.00
2011-2012 Direct Costs	4,716,534.00	3,413,902.00	3,413,902.00
2013-2014 Rate	2.55*	43.42*	43.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,803,558.00	4,388,908.00	4,388,908.00
Indirect costs based on rate ** multiplied by actual direct costs	147,990.73	658,336.20	1,097,227.00
2013-2014 Actual Indirect Costs	287,589.00	1,702,239.00	1,702,239.00
2011-2012 Fixed Carry Forward	59,525.27	0.00	0.00
Total Indirect Costs	228,063.73	1,702,239.00	1,702,239.00
Over/(Under) Recovery	-80,073.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	287,589.00	1,702,239.00	1,702,239.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-80,073.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	367,662.00	1,702,239.00	1,702,239.00
Direct Costs	5,803,558.00	4,388,908.00	4,388,908.00
Rate for 2015-2016 **	6.34*	38.79*	38.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	750,572.77	807,236.49	807,236.49
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	750,572.77	807,236.49	807,236.49
2011-2012 Direct Costs	5,048,038.11	4,991,374.39	4,991,374.39
2013-2014 Rate	14.87*	16.17*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,937,408.86	9,740,016.87	9,740,016.87
Indirect costs based on rate ** multiplied by actual direct costs	1,477,692.70	1,461,002.53	1,574,960.73
2013-2014 Actual Indirect Costs	1,553,987.23	1,751,379.22	1,751,379.22
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,553,987.23	1,751,379.22	1,751,379.22
Over/(Under) Recovery	-76,294.53	0.00	-176,418.49

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,553,987.23	1,751,379.22	1,751,379.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-76,294.53	0.00	-176,418.49
Total Projected Indirect 2015-2016 (Numerator)	1,630,281.76	1,751,379.22	1,927,797.71
Direct Costs	9,937,408.86	9,740,016.87	9,740,016.87
Rate for 2015-2016 **	16.41*	17.98*	19.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Nexus Academy of Lansing
2175 University Park Drive
Okemos, MI 48864

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,119,142.21	1,763,156.62	1,763,156.62
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	110,294.85	466,280.44	466,280.44
Total Indirect Costs	110,294.85	466,280.44	466,280.44
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	110,294.85	466,280.44	466,280.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	110,294.85	466,280.44	466,280.44
Direct Costs	2,119,142.21	1,763,156.62	1,763,156.62
Rate for 2015-2016 **	5.20*	26.45*	26.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 33914
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*** Final ***

Great Lakes Cyber Academy
2140 UNIVERSITY PARK DR STE 270
OKEMOS, MI 48864

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,892,318.76	2,829,085.83	2,829,085.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	261,266.20	324,499.13	324,499.13
Total Indirect Costs	261,266.20	324,499.13	324,499.13
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	261,266.20	324,499.13	324,499.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	261,266.20	324,499.13	324,499.13
Direct Costs	2,892,318.76	2,829,085.83	2,829,085.83
Rate for 2015-2016 **	9.03*	11.47*	11.47**

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

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*** Final ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,330,318.58	1,814,925.07	1,814,925.07
2011-2012 Fixed Carry Forward	-208,505.81	-357,231.99	-357,231.99
Total Indirect Costs	1,538,824.39	2,172,157.06	2,172,157.06
2011-2012 Direct Costs	20,959,759.83	20,475,153.34	20,475,153.34
2013-2014 Rate	7.34*	10.61*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,073,016.77	21,543,584.57	21,543,584.57
Indirect costs based on rate ** multiplied by actual direct costs	1,620,159.43	2,285,774.32	2,285,774.32
2013-2014 Actual Indirect Costs	1,288,407.00	1,817,839.20	1,817,839.20
2011-2012 Fixed Carry Forward	-208,505.81	-357,231.99	-357,231.99
Total Indirect Costs	1,496,912.81	2,175,071.19	2,175,071.19
Over/(Under) Recovery	123,246.62	110,703.13	110,703.13

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,288,407.00	1,817,839.20	1,817,839.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	123,246.62	110,703.13	110,703.13
Total Projected Indirect 2015-2016 (Numerator)	1,165,160.38	1,707,136.07	1,707,136.07
Direct Costs	22,073,016.77	21,543,584.57	21,543,584.57
Rate for 2015-2016 **	5.28*	7.92*	7.92**

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

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*** Final ***

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	700,079.62	3,119,649.62	3,119,649.62
2011-2012 Fixed Carry Forward	57,157.95	353,871.81	366,703.57
Total Indirect Costs	642,921.67	2,765,777.81	2,752,946.05
2011-2012 Direct Costs	25,968,867.81	23,549,297.81	23,549,297.81
2013-2014 Rate	2.48*	11.74*	11.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,143,575.63	23,875,382.15	23,875,382.15
Indirect costs based on rate ** multiplied by actual direct costs	648,360.68	2,802,969.86	2,791,032.17
2013-2014 Actual Indirect Costs	849,832.35	3,118,025.83	3,118,025.83
2011-2012 Fixed Carry Forward	57,157.95	353,871.81	366,703.57
Total Indirect Costs	792,674.40	2,764,154.02	2,751,322.26
Over/(Under) Recovery	-144,313.72	38,815.84	39,709.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	849,832.35	3,118,025.83	3,118,025.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-144,313.72	38,815.84	39,709.91
Total Projected Indirect 2015-2016 (Numerator)	994,146.07	3,079,209.99	3,078,315.92
Direct Costs	26,143,575.63	23,875,382.15	23,875,382.15
Rate for 2015-2016 **	3.80*	12.90*	12.89**

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

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Palo Community School District
P.O. Box 338
Palo, MI 48870

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	25,792.28	138,584.37	138,584.37
2011-2012 Fixed Carry Forward	253.41	0.00	-29,886.78
Total Indirect Costs	25,538.87	138,584.37	168,471.15
2011-2012 Direct Costs	799,004.58	686,212.49	686,212.49
2013-2014 Rate	3.20*	20.20*	24.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	75,606.42	20,079.47	20,079.47
Indirect costs based on rate ** multiplied by actual direct costs	2,419.41	3,011.92	4,929.51
2013-2014 Actual Indirect Costs	22,763.94	78,290.89	78,290.89
2011-2012 Fixed Carry Forward	253.41	0.00	-29,886.78
Total Indirect Costs	22,510.53	78,290.89	108,177.67
Over/(Under) Recovery	-20,091.12	0.00	-103,248.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	22,763.94	78,290.89	78,290.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,091.12	0.00	-103,248.16
Total Projected Indirect 2015-2016 (Numerator)	42,855.06	78,290.89	181,539.05
Direct Costs	75,606.42	20,079.47	20,079.47
Rate for 2015-2016 **	56.68*	389.91*	904.10**

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

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Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	515,466.03	2,243,742.32	2,243,742.32
2011-2012 Fixed Carry Forward	136,134.28	91,952.57	91,447.63
Total Indirect Costs	379,331.75	2,151,789.75	2,152,294.69
2011-2012 Direct Costs	17,978,166.45	16,249,890.16	16,249,890.16
2013-2014 Rate	2.11*	13.24*	13.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,285,137.43	15,614,156.45	15,614,156.45
Indirect costs based on rate ** multiplied by actual direct costs	364,716.40	2,067,314.31	2,067,314.31
2013-2014 Actual Indirect Costs	675,510.31	2,346,491.29	2,346,491.29
2011-2012 Fixed Carry Forward	136,134.28	91,952.57	91,447.63
Total Indirect Costs	539,376.03	2,254,538.72	2,255,043.66
Over/(Under) Recovery	-174,659.63	-187,224.41	-187,729.35

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	675,510.31	2,346,491.29	2,346,491.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-174,659.63	-187,224.41	-187,729.35
Total Projected Indirect 2015-2016 (Numerator)	850,169.94	2,533,715.70	2,534,220.64
Direct Costs	17,285,137.43	15,614,156.45	15,614,156.45
Rate for 2015-2016 **	4.92*	16.23*	16.23**

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

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Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	520,173.07	1,944,404.93	1,944,404.93
2011-2012 Fixed Carry Forward	-6,350.52	0.00	573,037.34
Total Indirect Costs	526,523.59	1,944,404.93	1,371,367.59
2011-2012 Direct Costs	16,527,407.62	15,103,175.76	15,103,175.76
2013-2014 Rate	3.19*	12.87*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,281,654.18	14,673,793.97	14,673,793.97
Indirect costs based on rate ** multiplied by actual direct costs	519,384.77	1,888,517.28	1,332,380.49
2013-2014 Actual Indirect Costs	569,306.58	2,177,166.79	2,177,166.79
2011-2012 Fixed Carry Forward	-6,350.52	0.00	573,037.34
Total Indirect Costs	575,657.10	2,177,166.79	1,604,129.45
Over/(Under) Recovery	-56,272.33	-288,649.51	-271,748.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	569,306.58	2,177,166.79	2,177,166.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,272.33	-288,649.51	-271,748.96
Total Projected Indirect 2015-2016 (Numerator)	625,578.91	2,465,816.30	2,448,915.75
Direct Costs	16,281,654.18	14,673,793.97	14,673,793.97
Rate for 2015-2016 **	3.84*	16.80*	16.69**

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

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Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	594,510.64	1,999,443.57	1,999,443.57
2011-2012 Fixed Carry Forward	-52,353.47	-116,201.79	-99,497.91
Total Indirect Costs	646,864.11	2,115,645.36	2,098,941.48
2011-2012 Direct Costs	16,129,262.75	14,724,329.82	14,724,329.82
2013-2014 Rate	4.01*	14.37*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,101,196.18	13,713,630.33	13,713,630.33
Indirect costs based on rate ** multiplied by actual direct costs	605,557.97	1,970,648.68	1,954,192.32
2013-2014 Actual Indirect Costs	564,492.06	1,952,057.91	1,952,057.91
2011-2012 Fixed Carry Forward	-52,353.47	-116,201.79	-99,497.91
Total Indirect Costs	616,845.53	2,068,259.70	2,051,555.82
Over/(Under) Recovery	-11,287.56	-97,611.02	-97,363.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	564,492.06	1,952,057.91	1,952,057.91
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,287.56	-97,611.02	-97,363.50
Total Projected Indirect 2015-2016 (Numerator)	575,779.62	2,049,668.93	2,049,421.41
Direct Costs	15,101,196.18	13,713,630.33	13,713,630.33
Rate for 2015-2016 **	3.81*	14.95*	14.94**

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

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Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	392,885.13	1,119,931.09	1,119,931.09
2011-2012 Fixed Carry Forward	26,783.53	-12,368.23	13,127.53
Total Indirect Costs	366,101.60	1,132,299.32	1,106,803.56
2011-2012 Direct Costs	8,718,119.98	7,991,074.02	7,991,074.02
2013-2014 Rate	4.20*	14.17*	13.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,798,802.35	8,100,222.68	8,100,222.68
Indirect costs based on rate ** multiplied by actual direct costs	369,549.70	1,147,801.55	1,121,880.84
2013-2014 Actual Indirect Costs	400,393.32	1,098,972.99	1,098,972.99
2011-2012 Fixed Carry Forward	26,783.53	-12,368.23	13,127.53
Total Indirect Costs	373,609.79	1,111,341.22	1,085,845.46
Over/(Under) Recovery	-4,060.09	36,460.33	36,035.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	400,393.32	1,098,972.99	1,098,972.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,060.09	36,460.33	36,035.38
Total Projected Indirect 2015-2016 (Numerator)	404,453.41	1,062,512.66	1,062,937.61
Direct Costs	8,798,802.35	8,100,222.68	8,100,222.68
Rate for 2015-2016 **	4.60*	13.12*	13.12**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	419.00	28,538.00	28,538.00
2011-2012 Fixed Carry Forward	-96.37	0.00	581.01
Total Indirect Costs	515.37	28,538.00	27,956.99
2011-2012 Direct Costs	248,180.00	220,061.00	220,061.00
2013-2014 Rate	0.21*	12.97*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	244,967.00	213,857.00	213,857.00
Indirect costs based on rate ** multiplied by actual direct costs	514.43	27,737.25	27,159.84
2013-2014 Actual Indirect Costs	809.00	31,919.00	31,919.00
2011-2012 Fixed Carry Forward	-96.37	0.00	581.01
Total Indirect Costs	905.37	31,919.00	31,337.99
Over/(Under) Recovery	-390.94	-4,181.75	-4,178.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	809.00	31,919.00	31,919.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-390.94	-4,181.75	-4,178.15
Total Projected Indirect 2015-2016 (Numerator)	1,199.94	36,100.75	36,097.15
Direct Costs	244,967.00	213,857.00	213,857.00
Rate for 2015-2016 **	0.49*	16.88*	16.88**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,693.42	24,239.04	24,239.04
2011-2012 Fixed Carry Forward	0.00	-3,217.25	-3,217.25
Total Indirect Costs	1,693.42	27,456.29	27,456.29
2011-2012 Direct Costs	293,507.71	270,962.09	270,962.09
2013-2014 Rate	0.58*	10.13*	10.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	285,225.00	261,272.00	261,272.00
Indirect costs based on rate ** multiplied by actual direct costs	1,654.31	26,466.85	26,466.85
2013-2014 Actual Indirect Costs	0.00	23,953.00	23,953.00
2011-2012 Fixed Carry Forward	0.00	-3,217.25	-3,217.25
Total Indirect Costs	0.00	27,170.25	27,170.25
Over/(Under) Recovery	1,654.31	-703.40	-703.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	23,953.00	23,953.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,654.31	-703.40	-703.40
Total Projected Indirect 2015-2016 (Numerator)	-1,654.31	24,656.40	24,656.40
Direct Costs	285,225.00	261,272.00	261,272.00
Rate for 2015-2016 **	0.00*	9.44*	9.44**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	778.06	16,378.92	16,378.92
2011-2012 Fixed Carry Forward	0.00	-1,651.71	-1,651.71
Total Indirect Costs	778.06	18,030.63	18,030.63
2011-2012 Direct Costs	129,018.01	113,417.15	113,417.15
2013-2014 Rate	0.60*	15.90*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	144,978.00	132,269.00	132,269.00
Indirect costs based on rate ** multiplied by actual direct costs	869.87	19,840.35	21,030.77
2013-2014 Actual Indirect Costs	0.00	12,709.00	12,709.00
2011-2012 Fixed Carry Forward	0.00	-1,651.71	-1,651.71
Total Indirect Costs	0.00	14,360.71	14,360.71
Over/(Under) Recovery	869.87	0.00	6,670.06

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	12,709.00	12,709.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	869.87	0.00	6,670.06
Total Projected Indirect 2015-2016 (Numerator)	-869.87	12,709.00	6,038.94
Direct Costs	144,978.00	132,269.00	132,269.00
Rate for 2015-2016 **	0.00*	9.61*	4.57**

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

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27 NORTH REMPERT RD
TAWAS CITY, MI 48763

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	246,296.25	399,929.21	399,929.21
2011-2012 Fixed Carry Forward	15,676.07	9,556.57	9,556.57
Total Indirect Costs	230,620.18	390,372.64	390,372.64
2011-2012 Direct Costs	4,925,189.42	4,771,556.46	4,771,556.46
2013-2014 Rate	4.68*	8.18*	8.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,003,222.07	4,857,083.34	4,857,083.34
Indirect costs based on rate ** multiplied by actual direct costs	234,150.79	397,309.42	397,309.42
2013-2014 Actual Indirect Costs	368,997.01	515,135.74	515,135.74
2011-2012 Fixed Carry Forward	15,676.07	9,556.57	9,556.57
Total Indirect Costs	353,320.94	505,579.17	505,579.17
Over/(Under) Recovery	-119,170.15	-108,269.75	-108,269.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	368,997.01	515,135.74	515,135.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-119,170.15	-108,269.75	-108,269.75
Total Projected Indirect 2015-2016 (Numerator)	488,167.16	623,405.49	623,405.49
Direct Costs	5,003,222.07	4,857,083.34	4,857,083.34
Rate for 2015-2016 **	9.76*	12.83*	12.83**

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

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Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	318,846.21	1,284,631.23	1,284,631.23
2011-2012 Fixed Carry Forward	11,807.69	282,219.60	282,422.70
Total Indirect Costs	307,038.52	1,002,411.63	1,002,208.53
2011-2012 Direct Costs	11,899,845.26	10,934,060.24	10,934,060.24
2013-2014 Rate	2.58*	9.17*	9.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,040,681.99	10,059,414.12	10,059,414.12
Indirect costs based on rate ** multiplied by actual direct costs	284,849.60	922,448.27	922,448.27
2013-2014 Actual Indirect Costs	301,875.92	1,283,143.79	1,283,143.79
2011-2012 Fixed Carry Forward	11,807.69	282,219.60	282,422.70
Total Indirect Costs	290,068.23	1,000,924.19	1,000,721.09
Over/(Under) Recovery	-5,218.63	-78,475.92	-78,272.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	301,875.92	1,283,143.79	1,283,143.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-5,218.63	-78,475.92	-78,272.82
Total Projected Indirect 2015-2016 (Numerator)	307,094.55	1,361,619.71	1,361,416.61
Direct Costs	11,040,681.99	10,059,414.12	10,059,414.12
Rate for 2015-2016 **	2.78*	13.54*	13.53**

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

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Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	189,393.91	554,291.63	554,291.63
2011-2012 Fixed Carry Forward	-46,322.79	25,788.67	25,815.50
Total Indirect Costs	235,716.70	528,502.96	528,476.13
2011-2012 Direct Costs	4,383,119.97	4,018,222.25	4,018,222.25
2013-2014 Rate	5.38*	13.15*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,740,009.55	3,355,105.89	3,355,105.89
Indirect costs based on rate ** multiplied by actual direct costs	201,212.51	441,196.42	441,196.42
2013-2014 Actual Indirect Costs	304,320.33	689,223.99	689,223.99
2011-2012 Fixed Carry Forward	-46,322.79	25,788.67	25,815.50
Total Indirect Costs	350,643.12	663,435.32	663,408.49
Over/(Under) Recovery	-149,430.61	-222,238.90	-222,212.07

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	304,320.33	689,223.99	689,223.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-149,430.61	-222,238.90	-222,212.07
Total Projected Indirect 2015-2016 (Numerator)	453,750.94	911,462.89	911,436.06
Direct Costs	3,740,009.55	3,355,105.89	3,355,105.89
Rate for 2015-2016 **	12.13*	27.17*	27.17**

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

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	460,667.72	1,322,673.93	1,322,673.93
2011-2012 Fixed Carry Forward	-29,063.80	0.00	-58,022.85
Total Indirect Costs	489,731.52	1,322,673.93	1,380,696.78
2011-2012 Direct Costs	9,790,374.93	8,928,368.72	8,928,368.72
2013-2014 Rate	5.00*	14.81*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,205,395.71	9,261,463.21	9,261,463.21
Indirect costs based on rate ** multiplied by actual direct costs	510,269.79	1,371,622.70	1,431,822.21
2013-2014 Actual Indirect Costs	453,416.52	1,397,349.02	1,397,349.02
2011-2012 Fixed Carry Forward	-29,063.80	0.00	-58,022.85
Total Indirect Costs	482,480.32	1,397,349.02	1,455,371.87
Over/(Under) Recovery	27,789.47	-25,726.32	-23,549.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	453,416.52	1,397,349.02	1,397,349.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	27,789.47	-25,726.32	-23,549.66
Total Projected Indirect 2015-2016 (Numerator)	425,627.05	1,423,075.34	1,420,898.68
Direct Costs	10,205,395.71	9,261,463.21	9,261,463.21
Rate for 2015-2016 **	4.17*	15.37*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 35040
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	249,866.49	855,578.12	855,578.12
2011-2012 Fixed Carry Forward	-12,487.37	85,925.14	86,059.63
Total Indirect Costs	262,353.86	769,652.98	769,518.49
2011-2012 Direct Costs	8,511,839.11	7,906,127.48	7,906,127.48
2013-2014 Rate	3.08*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,187,749.16	7,538,159.14	7,538,159.14
Indirect costs based on rate ** multiplied by actual direct costs	252,182.67	733,462.88	733,462.88
2013-2014 Actual Indirect Costs	163,763.08	813,353.10	813,353.10
2011-2012 Fixed Carry Forward	-12,487.37	85,925.14	86,059.63
Total Indirect Costs	176,250.45	727,427.96	727,293.47
Over/(Under) Recovery	75,932.22	6,034.92	6,169.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	163,763.08	813,353.10	813,353.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	75,932.22	6,034.92	6,169.41
Total Projected Indirect 2015-2016 (Numerator)	87,830.86	807,318.18	807,183.69
Direct Costs	8,187,749.16	7,538,159.14	7,538,159.14
Rate for 2015-2016 **	1.07*	10.71*	10.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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
2013-2014 Actual Direct Costs	459,851.00	456,533.00	456,533.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	0.00	3,318.00	3,318.00
Total Indirect Costs	0.00	3,318.00	3,318.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	3,318.00	3,318.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	0.00	3,318.00	3,318.00
Direct Costs	459,851.00	456,533.00	456,533.00
Rate for 2015-2016 **	0.00*	0.73*	0.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 36015
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	101,029.29	585,997.60	585,997.60
2011-2012 Fixed Carry Forward	-1,277.61	-112,077.77	-111,638.73
Total Indirect Costs	102,306.90	698,075.37	697,636.33
2011-2012 Direct Costs	4,094,444.19	3,609,475.88	3,609,475.88
2013-2014 Rate	2.50*	19.34*	19.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,175,341.74	3,756,169.69	3,756,169.69
Indirect costs based on rate ** multiplied by actual direct costs	104,383.54	563,425.45	726,067.60
2013-2014 Actual Indirect Costs	124,306.06	543,478.11	543,478.11
2011-2012 Fixed Carry Forward	-1,277.61	-112,077.77	-111,638.73
Total Indirect Costs	125,583.67	655,555.88	655,116.84
Over/(Under) Recovery	-21,200.13	0.00	70,950.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	124,306.06	543,478.11	543,478.11
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-21,200.13	0.00	70,950.76
Total Projected Indirect 2015-2016 (Numerator)	145,506.19	543,478.11	472,527.35
Direct Costs	4,175,341.74	3,756,169.69	3,756,169.69
Rate for 2015-2016 **	3.48*	14.47*	12.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 36025
Form R0418

*** Final ***

West Iron County Public Schools
601 GARFIELD AVE
IRON RIVER, MI 49935

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	209,853.21	1,000,381.70	1,000,381.70
2011-2012 Fixed Carry Forward	53,031.83	0.00	250,156.90
Total Indirect Costs	156,821.38	1,000,381.70	750,224.80
2011-2012 Direct Costs	7,729,438.32	6,938,909.83	6,938,909.83
2013-2014 Rate	2.03*	14.42*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,910,814.04	7,110,089.93	7,110,089.93
Indirect costs based on rate ** multiplied by actual direct costs	160,589.53	1,025,274.97	768,600.72
2013-2014 Actual Indirect Costs	217,292.77	1,018,016.88	1,018,016.88
2011-2012 Fixed Carry Forward	53,031.83	0.00	250,156.90
Total Indirect Costs	164,260.94	1,018,016.88	767,859.98
Over/(Under) Recovery	-3,671.41	7,258.09	740.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	217,292.77	1,018,016.88	1,018,016.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,671.41	7,258.09	740.74
Total Projected Indirect 2015-2016 (Numerator)	220,964.18	1,010,758.79	1,017,276.14
Direct Costs	7,910,814.04	7,110,089.93	7,110,089.93
Rate for 2015-2016 **	2.79*	14.22*	14.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 37010
Form R0418

*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,562,895.35	3,787,965.81	3,787,965.81
2011-2012 Fixed Carry Forward	159,761.50	0.00	1,182,759.86
Total Indirect Costs	1,403,133.85	3,787,965.81	2,605,205.95
2011-2012 Direct Costs	33,083,295.20	30,858,224.74	30,858,224.74
2013-2014 Rate	4.24*	12.28*	8.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,889,218.53	32,601,941.48	32,601,941.48
Indirect costs based on rate ** multiplied by actual direct costs	1,479,302.87	4,003,518.41	2,751,603.86
2013-2014 Actual Indirect Costs	1,129,105.84	3,416,382.89	3,416,382.89
2011-2012 Fixed Carry Forward	159,761.50	0.00	1,182,759.86
Total Indirect Costs	969,344.34	3,416,382.89	2,233,623.03
Over/(Under) Recovery	509,958.53	587,135.52	517,980.83

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,129,105.84	3,416,382.89	3,416,382.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	509,958.53	587,135.52	517,980.83
Total Projected Indirect 2015-2016 (Numerator)	619,147.31	2,829,247.37	2,898,402.06
Direct Costs	34,889,218.53	32,601,941.48	32,601,941.48
Rate for 2015-2016 **	1.77*	8.68*	8.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 37040
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	212,095.71	791,549.09	791,549.09
2011-2012 Fixed Carry Forward	19,311.13	0.00	-9,654.12
Total Indirect Costs	192,784.58	791,549.09	801,203.21
2011-2012 Direct Costs	5,104,136.27	4,524,682.89	4,524,682.89
2013-2014 Rate	3.78*	17.49*	17.71**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,713,420.43	5,110,402.93	5,110,402.93
Indirect costs based on rate ** multiplied by actual direct costs	215,967.29	766,560.44	905,052.36
2013-2014 Actual Indirect Costs	225,601.28	828,618.78	828,618.78
2011-2012 Fixed Carry Forward	19,311.13	0.00	-9,654.12
Total Indirect Costs	206,290.15	828,618.78	838,272.90
Over/(Under) Recovery	9,677.14	0.00	66,779.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	225,601.28	828,618.78	828,618.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	9,677.14	0.00	66,779.46
Total Projected Indirect 2015-2016 (Numerator)	215,924.14	828,618.78	761,839.32
Direct Costs	5,713,420.43	5,110,402.93	5,110,402.93
Rate for 2015-2016 **	3.78*	16.21*	14.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 37060
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	387,863.43	1,784,751.10	1,784,751.10
2011-2012 Fixed Carry Forward	-91,118.43	-118,805.44	-132,449.99
Total Indirect Costs	478,981.86	1,903,556.54	1,917,201.09
2011-2012 Direct Costs	14,371,542.36	12,974,654.69	12,974,654.69
2013-2014 Rate	3.33*	14.67*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,801,895.16	13,188,067.71	13,188,067.71
Indirect costs based on rate ** multiplied by actual direct costs	492,903.11	1,934,689.53	1,949,196.41
2013-2014 Actual Indirect Costs	336,293.52	1,950,120.97	1,950,120.97
2011-2012 Fixed Carry Forward	-91,118.43	-118,805.44	-132,449.99
Total Indirect Costs	427,411.95	2,068,926.41	2,082,570.96
Over/(Under) Recovery	65,491.16	-134,236.88	-133,374.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	336,293.52	1,950,120.97	1,950,120.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	65,491.16	-134,236.88	-133,374.55
Total Projected Indirect 2015-2016 (Numerator)	270,802.36	2,084,357.85	2,083,495.52
Direct Costs	14,801,895.16	13,188,067.71	13,188,067.71
Rate for 2015-2016 **	1.83*	15.80*	15.80**

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

Michigan Department of Education
Carry Forward Calculation
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School District 37901
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,079.55	600,826.37	600,826.37
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,079.55	600,826.37	600,826.37
2011-2012 Direct Costs	2,733,044.48	2,136,297.66	2,136,297.66
2013-2014 Rate	0.15*	28.12*	28.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,223,685.00	2,042,385.00	2,042,385.00
Indirect costs based on rate ** multiplied by actual direct costs	3,335.53	306,357.75	510,596.25
2013-2014 Actual Indirect Costs	136,485.00	317,785.00	317,785.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	136,485.00	317,785.00	317,785.00
Over/(Under) Recovery	-133,149.47	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	136,485.00	317,785.00	317,785.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-133,149.47	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	269,634.47	317,785.00	317,785.00
Direct Costs	2,223,685.00	2,042,385.00	2,042,385.00
Rate for 2015-2016 **	12.13*	15.56*	15.56**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Morey Montessori Public School Academy
418 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	483.17	139,059.03	139,059.03
2011-2012 Fixed Carry Forward	496.73	0.00	0.00
Total Indirect Costs	-13.56	139,059.03	139,059.03
2011-2012 Direct Costs	1,088,772.92	950,197.06	950,197.06
2013-2014 Rate	0.00*	14.63*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,201,729.35	991,573.89	991,573.89
Indirect costs based on rate ** multiplied by actual direct costs	0.00	145,067.26	145,067.26
2013-2014 Actual Indirect Costs	3,642.68	213,798.14	213,798.14
2011-2012 Fixed Carry Forward	496.73	0.00	0.00
Total Indirect Costs	3,145.95	213,798.14	213,798.14
Over/(Under) Recovery	0.00	-68,730.88	-68,730.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,642.68	213,798.14	213,798.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-68,730.88	-68,730.88
Total Projected Indirect 2015-2016 (Numerator)	3,642.68	282,529.02	282,529.02
Direct Costs	1,201,729.35	991,573.89	991,573.89
Rate for 2015-2016 **	0.30*	28.49*	28.49**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38000
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*** Final ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,119,058.03	6,117,796.25	6,117,796.25
2011-2012 Fixed Carry Forward	-636,044.63	0.00	1,160,098.84
Total Indirect Costs	4,755,102.66	6,117,796.25	4,957,697.41
2011-2012 Direct Costs	41,475,652.28	39,476,914.06	39,476,914.06
2013-2014 Rate	11.46*	15.50*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	45,158,547.05	43,112,788.09	43,112,788.09
Indirect costs based on rate ** multiplied by actual direct costs	5,175,169.49	6,466,918.21	5,414,966.18
2013-2014 Actual Indirect Costs	6,051,251.42	8,097,010.38	8,097,010.38
2011-2012 Fixed Carry Forward	-636,044.63	0.00	1,160,098.84
Total Indirect Costs	6,687,296.05	8,097,010.38	6,936,911.54
Over/(Under) Recovery	-1,512,126.56	0.00	-1,521,945.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	6,051,251.42	8,097,010.38	8,097,010.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,512,126.56	0.00	-1,521,945.36
Total Projected Indirect 2015-2016 (Numerator)	7,563,377.98	8,097,010.38	9,618,955.74
Direct Costs	45,158,547.05	43,112,788.09	43,112,788.09
Rate for 2015-2016 **	16.75*	18.78*	22.31**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38010
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*** Final ***

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,173,332.41	2,769,596.75	2,769,596.75
2011-2012 Fixed Carry Forward	124,853.59	324,968.63	325,927.45
Total Indirect Costs	1,048,478.82	2,444,628.12	2,443,669.30
2011-2012 Direct Costs	22,892,460.21	21,356,558.87	21,356,558.87
2013-2014 Rate	4.58*	11.45*	11.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,831,847.76	22,583,908.89	22,583,908.89
Indirect costs based on rate ** multiplied by actual direct costs	1,091,498.63	2,585,857.57	2,583,599.18
2013-2014 Actual Indirect Costs	742,169.12	2,354,291.99	2,354,291.99
2011-2012 Fixed Carry Forward	124,853.59	324,968.63	325,927.45
Total Indirect Costs	617,315.53	2,029,323.36	2,028,364.54
Over/(Under) Recovery	474,183.10	556,534.21	555,234.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	742,169.12	2,354,291.99	2,354,291.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	474,183.10	556,534.21	555,234.64
Total Projected Indirect 2015-2016 (Numerator)	267,986.02	1,797,757.78	1,799,057.35
Direct Costs	23,831,847.76	22,583,908.89	22,583,908.89
Rate for 2015-2016 **	1.12*	7.96*	7.97**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38020
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	229,910.92	1,007,838.66	1,007,838.66
2011-2012 Fixed Carry Forward	84,462.49	226,008.24	226,008.24
Total Indirect Costs	145,448.43	781,830.42	781,830.42
2011-2012 Direct Costs	10,736,745.69	9,958,817.95	9,958,817.95
2013-2014 Rate	1.35*	7.85*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,999,545.09	10,182,927.52	10,182,927.52
Indirect costs based on rate ** multiplied by actual direct costs	148,493.86	799,359.81	799,359.81
2013-2014 Actual Indirect Costs	229,916.63	1,046,534.20	1,046,534.20
2011-2012 Fixed Carry Forward	84,462.49	226,008.24	226,008.24
Total Indirect Costs	145,454.14	820,525.96	820,525.96
Over/(Under) Recovery	3,039.72	-21,166.15	-21,166.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	229,916.63	1,046,534.20	1,046,534.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,039.72	-21,166.15	-21,166.15
Total Projected Indirect 2015-2016 (Numerator)	226,876.91	1,067,700.35	1,067,700.35
Direct Costs	10,999,545.09	10,182,927.52	10,182,927.52
Rate for 2015-2016 **	2.06*	10.49*	10.49**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38040
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*** Final ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	170,686.13	1,374,383.99	1,374,383.99
2011-2012 Fixed Carry Forward	229,791.09	326,110.99	341,411.66
Total Indirect Costs	-59,104.96	1,048,273.00	1,032,972.33
2011-2012 Direct Costs	12,771,690.90	11,567,993.04	11,567,993.04
2013-2014 Rate	0.00*	9.06*	8.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,789,504.36	10,602,243.51	10,602,243.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	960,563.26	946,780.35
2013-2014 Actual Indirect Costs	176,900.45	1,364,161.30	1,364,161.30
2011-2012 Fixed Carry Forward	229,791.09	326,110.99	341,411.66
Total Indirect Costs	-52,890.64	1,038,050.31	1,022,749.64
Over/(Under) Recovery	0.00	-77,487.05	-75,969.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	176,900.45	1,364,161.30	1,364,161.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-77,487.05	-75,969.29
Total Projected Indirect 2015-2016 (Numerator)	176,900.45	1,441,648.35	1,440,130.59
Direct Costs	11,789,504.36	10,602,243.51	10,602,243.51
Rate for 2015-2016 **	1.50*	13.60*	13.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	366,916.78	1,465,605.90	1,465,605.90
2011-2012 Fixed Carry Forward	2,819.14	-141,303.91	-140,001.86
Total Indirect Costs	364,097.64	1,606,909.81	1,605,607.76
2011-2012 Direct Costs	10,231,806.28	9,133,117.16	9,133,117.16
2013-2014 Rate	3.56*	17.59*	17.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,935,803.05	9,916,465.31	9,916,465.31
Indirect costs based on rate ** multiplied by actual direct costs	389,314.59	1,487,469.80	1,743,314.60
2013-2014 Actual Indirect Costs	455,684.36	1,475,022.10	1,475,022.10
2011-2012 Fixed Carry Forward	2,819.14	-141,303.91	-140,001.86
Total Indirect Costs	452,865.22	1,616,326.01	1,615,023.96
Over/(Under) Recovery	-63,550.63	0.00	128,290.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	455,684.36	1,475,022.10	1,475,022.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-63,550.63	0.00	128,290.64
Total Projected Indirect 2015-2016 (Numerator)	519,234.99	1,475,022.10	1,346,731.46
Direct Costs	10,935,803.05	9,916,465.31	9,916,465.31
Rate for 2015-2016 **	4.75*	14.87*	13.58**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38080
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	174,961.66	810,138.64	810,138.64
2011-2012 Fixed Carry Forward	32,175.65	5,305.14	15,709.35
Total Indirect Costs	142,786.01	804,833.50	794,429.29
2011-2012 Direct Costs	7,050,942.34	6,415,765.36	6,415,765.36
2013-2014 Rate	2.03*	12.54*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,705,336.41	5,975,673.12	5,975,673.12
Indirect costs based on rate ** multiplied by actual direct costs	136,118.33	749,349.41	739,788.33
2013-2014 Actual Indirect Costs	119,102.24	848,765.53	848,765.53
2011-2012 Fixed Carry Forward	32,175.65	5,305.14	15,709.35
Total Indirect Costs	86,926.59	843,460.39	833,056.18
Over/(Under) Recovery	49,191.74	-94,110.98	-93,267.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	119,102.24	848,765.53	848,765.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	49,191.74	-94,110.98	-93,267.85
Total Projected Indirect 2015-2016 (Numerator)	69,910.50	942,876.51	942,033.38
Direct Costs	6,705,336.41	5,975,673.12	5,975,673.12
Rate for 2015-2016 **	1.04*	15.78*	15.76**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38090
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	182,271.46	1,306,734.37	1,306,734.37
2011-2012 Fixed Carry Forward	-17,683.85	29,730.52	39,934.28
Total Indirect Costs	199,955.31	1,277,003.85	1,266,800.09
2011-2012 Direct Costs	10,386,173.89	9,261,710.98	9,261,710.98
2013-2014 Rate	1.93*	13.79*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,630,791.78	9,471,113.36	9,471,113.36
Indirect costs based on rate ** multiplied by actual direct costs	205,174.28	1,306,066.53	1,295,648.31
2013-2014 Actual Indirect Costs	196,117.52	1,355,795.94	1,355,795.94
2011-2012 Fixed Carry Forward	-17,683.85	29,730.52	39,934.28
Total Indirect Costs	213,801.37	1,326,065.42	1,315,861.66
Over/(Under) Recovery	-8,627.09	-19,998.89	-20,213.35

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	196,117.52	1,355,795.94	1,355,795.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-8,627.09	-19,998.89	-20,213.35
Total Projected Indirect 2015-2016 (Numerator)	204,744.61	1,375,794.83	1,376,009.29
Direct Costs	10,630,791.78	9,471,113.36	9,471,113.36
Rate for 2015-2016 **	1.93*	14.53*	14.53**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38100
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	139,860.74	1,061,236.50	1,061,236.50
2011-2012 Fixed Carry Forward	-37,444.50	-72,691.98	-72,691.98
Total Indirect Costs	177,305.24	1,133,928.48	1,133,928.48
2011-2012 Direct Costs	10,327,413.39	9,406,037.63	9,406,037.63
2013-2014 Rate	1.72*	12.06*	12.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,647,960.52	9,614,292.99	9,614,292.99
Indirect costs based on rate ** multiplied by actual direct costs	183,144.92	1,159,483.73	1,159,483.73
2013-2014 Actual Indirect Costs	137,818.09	1,171,485.62	1,171,485.62
2011-2012 Fixed Carry Forward	-37,444.50	-72,691.98	-72,691.98
Total Indirect Costs	175,262.59	1,244,177.60	1,244,177.60
Over/(Under) Recovery	7,882.33	-84,693.87	-84,693.87

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	137,818.09	1,171,485.62	1,171,485.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,882.33	-84,693.87	-84,693.87
Total Projected Indirect 2015-2016 (Numerator)	129,935.76	1,256,179.49	1,256,179.49
Direct Costs	10,647,960.52	9,614,292.99	9,614,292.99
Rate for 2015-2016 **	1.22*	13.07*	13.07**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	324,954.16	1,457,224.63	1,457,224.63
2011-2012 Fixed Carry Forward	22,235.93	0.00	222,916.44
Total Indirect Costs	302,718.23	1,457,224.63	1,234,308.19
2011-2012 Direct Costs	11,552,179.77	10,419,909.30	10,419,909.30
2013-2014 Rate	2.62*	13.99*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,373,970.00	11,119,691.46	11,119,691.46
Indirect costs based on rate ** multiplied by actual direct costs	324,198.01	1,555,644.84	1,317,683.44
2013-2014 Actual Indirect Costs	289,969.98	1,544,248.52	1,544,248.52
2011-2012 Fixed Carry Forward	22,235.93	0.00	222,916.44
Total Indirect Costs	267,734.05	1,544,248.52	1,321,332.08
Over/(Under) Recovery	56,463.96	11,396.32	-3,648.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	289,969.98	1,544,248.52	1,544,248.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	56,463.96	11,396.32	-3,648.64
Total Projected Indirect 2015-2016 (Numerator)	233,506.02	1,532,852.20	1,547,897.16
Direct Costs	12,373,970.00	11,119,691.46	11,119,691.46
Rate for 2015-2016 **	1.89*	13.79*	13.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 38130
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*** Final ***

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

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	574,992.99	1,607,779.17	1,607,779.17
2011-2012 Fixed Carry Forward	-59,102.61	-77,620.19	-78,638.51
Total Indirect Costs	634,095.60	1,685,399.36	1,686,417.68
2011-2012 Direct Costs	12,048,402.59	11,015,616.41	11,015,616.41
2013-2014 Rate	5.26*	15.30*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,816,557.97	10,707,634.32	10,707,634.32
Indirect costs based on rate ** multiplied by actual direct costs	621,550.95	1,606,145.15	1,639,338.81
2013-2014 Actual Indirect Costs	382,061.42	1,490,985.07	1,490,985.07
2011-2012 Fixed Carry Forward	-59,102.61	-77,620.19	-78,638.51
Total Indirect Costs	441,164.03	1,568,605.26	1,569,623.58
Over/(Under) Recovery	180,386.92	0.00	69,715.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	382,061.42	1,490,985.07	1,490,985.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	180,386.92	0.00	69,715.23
Total Projected Indirect 2015-2016 (Numerator)	201,674.50	1,490,985.07	1,421,269.84
Direct Costs	11,816,557.97	10,707,634.32	10,707,634.32
Rate for 2015-2016 **	1.71*	13.92*	13.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	339,840.49	2,206,908.78	2,206,908.78
2011-2012 Fixed Carry Forward	-21,392.83	199,095.57	199,095.57
Total Indirect Costs	361,233.32	2,007,813.21	2,007,813.21
2011-2012 Direct Costs	22,897,951.30	21,030,883.01	21,030,883.01
2013-2014 Rate	1.58*	9.55*	9.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,066,024.75	22,363,483.60	22,363,483.60
Indirect costs based on rate ** multiplied by actual direct costs	396,043.19	2,135,712.68	2,135,712.68
2013-2014 Actual Indirect Costs	269,262.21	2,971,803.36	2,971,803.36
2011-2012 Fixed Carry Forward	-21,392.83	199,095.57	199,095.57
Total Indirect Costs	290,655.04	2,772,707.79	2,772,707.79
Over/(Under) Recovery	105,388.15	-636,995.11	-636,995.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	269,262.21	2,971,803.36	2,971,803.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	105,388.15	-636,995.11	-636,995.11
Total Projected Indirect 2015-2016 (Numerator)	163,874.06	3,608,798.47	3,608,798.47
Direct Costs	25,066,024.75	22,363,483.60	22,363,483.60
Rate for 2015-2016 **	0.65*	16.14*	16.14**

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

Michigan Department of Education
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*** Final ***

Springport Public Schools
PO BOX 100
Springport, MI 49284

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	79,989.84	1,031,797.71	1,031,797.71
2011-2012 Fixed Carry Forward	-6,871.23	0.00	243,859.80
Total Indirect Costs	86,861.07	1,031,797.71	787,937.91
2011-2012 Direct Costs	8,962,712.12	8,010,904.25	8,010,904.25
2013-2014 Rate	0.97*	12.88*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,695,762.29	7,740,741.33	7,740,741.33
Indirect costs based on rate ** multiplied by actual direct costs	84,348.89	997,007.48	761,688.95
2013-2014 Actual Indirect Costs	95,275.32	1,050,296.28	1,050,296.28
2011-2012 Fixed Carry Forward	-6,871.23	0.00	243,859.80
Total Indirect Costs	102,146.55	1,050,296.28	806,436.48
Over/(Under) Recovery	-17,797.66	-53,288.80	-44,747.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	95,275.32	1,050,296.28	1,050,296.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,797.66	-53,288.80	-44,747.53
Total Projected Indirect 2015-2016 (Numerator)	113,072.98	1,103,585.08	1,095,043.81
Direct Costs	8,695,762.29	7,740,741.33	7,740,741.33
Rate for 2015-2016 **	1.30*	14.26*	14.15**

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

Michigan Department of Education
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*** Final ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,126,029.02	6,355,372.37	6,355,372.37
2011-2012 Fixed Carry Forward	-98,358.81	-190,119.49	-193,457.41
Total Indirect Costs	2,224,387.83	6,545,491.86	6,548,829.78
2011-2012 Direct Costs	59,394,148.92	55,164,805.57	55,164,805.57
2013-2014 Rate	3.75*	11.87*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	55,971,993.11	51,960,411.94	51,960,411.94
Indirect costs based on rate ** multiplied by actual direct costs	2,098,949.74	6,167,700.90	6,167,700.90
2013-2014 Actual Indirect Costs	2,083,093.37	6,094,674.54	6,094,674.54
2011-2012 Fixed Carry Forward	-98,358.81	-190,119.49	-193,457.41
Total Indirect Costs	2,181,452.18	6,284,794.03	6,288,131.95
Over/(Under) Recovery	-82,502.44	-117,093.13	-120,431.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,083,093.37	6,094,674.54	6,094,674.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-82,502.44	-117,093.13	-120,431.05
Total Projected Indirect 2015-2016 (Numerator)	2,165,595.81	6,211,767.67	6,215,105.59
Direct Costs	55,971,993.11	51,960,411.94	51,960,411.94
Rate for 2015-2016 **	3.87*	11.95*	11.96**

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

Michigan Department of Education
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*** Final ***

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	61,789.46	214,571.24	214,571.24
2011-2012 Fixed Carry Forward	40,534.83	0.00	151,081.50
Total Indirect Costs	21,254.63	214,571.24	63,489.74
2011-2012 Direct Costs	2,226,565.23	2,073,783.45	2,073,783.45
2013-2014 Rate	0.95*	10.35*	3.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,594,179.96	2,410,440.59	2,410,440.59
Indirect costs based on rate ** multiplied by actual direct costs	24,644.71	249,480.60	73,759.48
2013-2014 Actual Indirect Costs	57,830.21	241,569.58	241,569.58
2011-2012 Fixed Carry Forward	40,534.83	0.00	151,081.50
Total Indirect Costs	17,295.38	241,569.58	90,488.08
Over/(Under) Recovery	7,349.33	7,911.02	-16,728.60

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	57,830.21	241,569.58	241,569.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,349.33	7,911.02	-16,728.60
Total Projected Indirect 2015-2016 (Numerator)	50,480.88	233,658.56	258,298.18
Direct Costs	2,594,179.96	2,410,440.59	2,410,440.59
Rate for 2015-2016 **	1.95*	9.69*	10.72**

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

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*** Final ***

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	318,583.00	1,327,657.00	1,327,657.00
2011-2012 Fixed Carry Forward	-36,198.12	0.00	0.00
Total Indirect Costs	354,781.12	1,327,657.00	1,327,657.00
2011-2012 Direct Costs	5,501,331.00	4,492,257.00	4,492,257.00
2013-2014 Rate	6.45*	29.55*	29.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,501,771.00	4,367,521.00	4,367,521.00
Indirect costs based on rate ** multiplied by actual direct costs	354,864.23	655,128.15	1,091,880.25
2013-2014 Actual Indirect Costs	353,268.00	1,487,518.00	1,487,518.00
2011-2012 Fixed Carry Forward	-36,198.12	0.00	0.00
Total Indirect Costs	389,466.12	1,487,518.00	1,487,518.00
Over/(Under) Recovery	-34,601.89	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	353,268.00	1,487,518.00	1,487,518.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,601.89	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	387,869.89	1,487,518.00	1,487,518.00
Direct Costs	5,501,771.00	4,367,521.00	4,367,521.00
Rate for 2015-2016 **	7.05*	34.06*	34.06**

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

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Kalamazoo RESA
1819 EAST MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,481,457.68	4,552,984.55	4,552,984.55
2011-2012 Fixed Carry Forward	-39,904.15	-185,342.60	-185,342.60
Total Indirect Costs	2,521,361.83	4,738,327.15	4,738,327.15
2011-2012 Direct Costs	35,268,998.35	33,197,471.48	33,197,471.48
2013-2014 Rate	7.15*	14.27*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	43,726,566.13	41,627,726.60	41,627,726.60
Indirect costs based on rate ** multiplied by actual direct costs	3,126,449.48	5,940,276.59	5,940,276.59
2013-2014 Actual Indirect Costs	2,653,800.11	4,752,639.64	4,752,639.64
2011-2012 Fixed Carry Forward	-39,904.15	-185,342.60	-185,342.60
Total Indirect Costs	2,693,704.26	4,937,982.24	4,937,982.24
Over/(Under) Recovery	432,745.22	1,002,294.35	1,002,294.35

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,653,800.11	4,752,639.64	4,752,639.64
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	432,745.22	1,002,294.35	1,002,294.35
Total Projected Indirect 2015-2016 (Numerator)	2,221,054.89	3,750,345.29	3,750,345.29
Direct Costs	43,726,566.13	41,627,726.60	41,627,726.60
Rate for 2015-2016 **	5.08*	9.01*	9.01**

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

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Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,307,243.58	14,231,597.17	14,231,597.17
2011-2012 Fixed Carry Forward	348,595.57	868,450.49	869,440.35
Total Indirect Costs	2,958,648.01	13,363,146.68	13,362,156.82
2011-2012 Direct Costs	130,941,293.58	120,016,939.99	120,016,939.99
2013-2014 Rate	2.26*	11.13*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	133,626,622.70	121,063,554.33	121,063,554.33
Indirect costs based on rate ** multiplied by actual direct costs	3,019,961.67	13,474,373.60	13,474,373.60
2013-2014 Actual Indirect Costs	3,593,919.38	16,156,987.75	16,156,987.75
2011-2012 Fixed Carry Forward	348,595.57	868,450.49	869,440.35
Total Indirect Costs	3,245,323.81	15,288,537.26	15,287,547.40
Over/(Under) Recovery	-225,362.14	-1,814,163.66	-1,813,173.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,593,919.38	16,156,987.75	16,156,987.75
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-225,362.14	-1,814,163.66	-1,813,173.80
Total Projected Indirect 2015-2016 (Numerator)	3,819,281.52	17,971,151.41	17,970,161.55
Direct Costs	133,626,622.70	121,063,554.33	121,063,554.33
Rate for 2015-2016 **	2.86*	14.84*	14.84**

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

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Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	119,517.84	677,222.30	677,222.30
2011-2012 Fixed Carry Forward	44,644.45	0.00	62,678.72
Total Indirect Costs	74,873.39	677,222.30	614,543.58
2011-2012 Direct Costs	4,871,101.85	4,313,397.39	4,313,397.39
2013-2014 Rate	1.54*	15.70*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,695,827.47	4,184,432.50	4,184,432.50
Indirect costs based on rate ** multiplied by actual direct costs	72,315.74	627,664.88	596,281.63
2013-2014 Actual Indirect Costs	106,109.81	617,504.78	617,504.78
2011-2012 Fixed Carry Forward	44,644.45	0.00	62,678.72
Total Indirect Costs	61,465.36	617,504.78	554,826.06
Over/(Under) Recovery	10,850.38	0.00	41,455.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	106,109.81	617,504.78	617,504.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,850.38	0.00	41,455.57
Total Projected Indirect 2015-2016 (Numerator)	95,259.43	617,504.78	576,049.21
Direct Costs	4,695,827.47	4,184,432.50	4,184,432.50
Rate for 2015-2016 **	2.03*	14.76*	13.77**

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

Michigan Department of Education
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School District 39030
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*** Final ***

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	547,401.11	2,279,865.89	2,279,865.89
2011-2012 Fixed Carry Forward	-125,380.01	-130,930.87	-104,665.57
Total Indirect Costs	672,781.12	2,410,796.76	2,384,531.46
2011-2012 Direct Costs	18,858,707.15	17,818,698.37	17,818,698.37
2013-2014 Rate	3.57*	13.53*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,629,652.04	15,978,104.61	15,978,104.61
Indirect costs based on rate ** multiplied by actual direct costs	629,378.58	2,161,837.55	2,137,870.40
2013-2014 Actual Indirect Costs	799,172.35	2,450,719.78	2,450,719.78
2011-2012 Fixed Carry Forward	-125,380.01	-130,930.87	-104,665.57
Total Indirect Costs	924,552.36	2,581,650.65	2,555,385.35
Over/(Under) Recovery	-295,173.78	-419,813.10	-417,514.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	799,172.35	2,450,719.78	2,450,719.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-295,173.78	-419,813.10	-417,514.95
Total Projected Indirect 2015-2016 (Numerator)	1,094,346.13	2,870,532.88	2,868,234.73
Direct Costs	17,629,652.04	15,978,104.61	15,978,104.61
Rate for 2015-2016 **	6.21*	17.97*	17.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39050
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*** Final ***

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	420,359.45	1,429,027.25	1,429,027.25
2011-2012 Fixed Carry Forward	-66,832.34	0.00	106,140.00
Total Indirect Costs	487,191.79	1,429,027.25	1,322,887.25
2011-2012 Direct Costs	10,028,743.10	9,020,075.30	9,020,075.30
2013-2014 Rate	4.86*	15.84*	14.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,754,662.22	8,690,843.04	8,690,843.04
Indirect costs based on rate ** multiplied by actual direct costs	474,076.58	1,303,626.46	1,274,946.67
2013-2014 Actual Indirect Costs	422,232.58	1,486,051.76	1,486,051.76
2011-2012 Fixed Carry Forward	-66,832.34	0.00	106,140.00
Total Indirect Costs	489,064.92	1,486,051.76	1,379,911.76
Over/(Under) Recovery	-14,988.34	0.00	-104,965.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	422,232.58	1,486,051.76	1,486,051.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,988.34	0.00	-104,965.09
Total Projected Indirect 2015-2016 (Numerator)	437,220.92	1,486,051.76	1,591,016.85
Direct Costs	9,754,662.22	8,690,843.04	8,690,843.04
Rate for 2015-2016 **	4.48*	17.10*	18.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39065
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*** Final ***

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,000,082.87	3,188,796.31	3,188,796.31
2011-2012 Fixed Carry Forward	-14,898.99	0.00	396,645.93
Total Indirect Costs	1,014,981.86	3,188,796.31	2,792,150.38
2011-2012 Direct Costs	25,863,198.84	23,674,485.40	23,674,485.40
2013-2014 Rate	3.92*	13.47*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,193,320.75	24,885,182.49	24,885,182.49
Indirect costs based on rate ** multiplied by actual direct costs	1,065,978.17	3,352,034.08	2,933,963.02
2013-2014 Actual Indirect Costs	827,132.89	3,135,271.15	3,135,271.15
2011-2012 Fixed Carry Forward	-14,898.99	0.00	396,645.93
Total Indirect Costs	842,031.88	3,135,271.15	2,738,625.22
Over/(Under) Recovery	223,946.29	216,762.93	195,337.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	827,132.89	3,135,271.15	3,135,271.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	223,946.29	216,762.93	195,337.80
Total Projected Indirect 2015-2016 (Numerator)	603,186.60	2,918,508.22	2,939,933.35
Direct Costs	27,193,320.75	24,885,182.49	24,885,182.49
Rate for 2015-2016 **	2.22*	11.73*	11.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39130
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*** Final ***

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	421,703.91	2,122,865.65	2,122,865.65
2011-2012 Fixed Carry Forward	5,472.97	0.00	107,874.84
Total Indirect Costs	416,230.94	2,122,865.65	2,014,990.81
2011-2012 Direct Costs	16,018,972.00	14,317,810.26	14,317,810.26
2013-2014 Rate	2.60*	14.83*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,440,229.62	13,794,922.76	13,794,922.76
Indirect costs based on rate ** multiplied by actual direct costs	401,445.97	2,045,787.05	1,940,945.63
2013-2014 Actual Indirect Costs	421,124.99	2,066,431.85	2,066,431.85
2011-2012 Fixed Carry Forward	5,472.97	0.00	107,874.84
Total Indirect Costs	415,652.02	2,066,431.85	1,958,557.01
Over/(Under) Recovery	-14,206.05	-20,644.80	-17,611.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	421,124.99	2,066,431.85	2,066,431.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,206.05	-20,644.80	-17,611.38
Total Projected Indirect 2015-2016 (Numerator)	435,331.04	2,087,076.65	2,084,043.23
Direct Costs	15,440,229.62	13,794,922.76	13,794,922.76
Rate for 2015-2016 **	2.82*	15.13*	15.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39140
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*** Final ***

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,347,739.49	10,810,838.33	10,810,838.33
2011-2012 Fixed Carry Forward	-470,719.85	0.00	-1,604,588.12
Total Indirect Costs	3,818,459.34	10,810,838.33	12,415,426.45
2011-2012 Direct Costs	70,341,497.83	62,969,147.44	62,969,147.44
2013-2014 Rate	5.43*	17.17*	19.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	76,805,505.91	69,279,684.62	69,279,684.62
Indirect costs based on rate ** multiplied by actual direct costs	4,170,538.97	10,391,952.69	13,661,953.81
2013-2014 Actual Indirect Costs	2,928,280.45	10,454,101.74	10,454,101.74
2011-2012 Fixed Carry Forward	-470,719.85	0.00	-1,604,588.12
Total Indirect Costs	3,399,000.30	10,454,101.74	12,058,689.86
Over/(Under) Recovery	771,538.67	0.00	1,603,263.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,928,280.45	10,454,101.74	10,454,101.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	771,538.67	0.00	1,603,263.95
Total Projected Indirect 2015-2016 (Numerator)	2,156,741.78	10,454,101.74	8,850,837.79
Direct Costs	76,805,505.91	69,279,684.62	69,279,684.62
Rate for 2015-2016 **	2.81*	15.09*	12.78**

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

Michigan Department of Education
Carry Forward Calculation
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School District 39160
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*** Final ***

Schoolcraft Community Schools
551 E LYONS ST
SCHOOLCRAFT, MI 49087

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	442,074.89	1,397,360.78	1,397,360.78
2011-2012 Fixed Carry Forward	-117,575.97	0.00	-60,312.33
Total Indirect Costs	559,650.86	1,397,360.78	1,457,673.11
2011-2012 Direct Costs	8,930,170.80	7,974,884.91	7,974,884.91
2013-2014 Rate	6.27*	17.52*	18.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,636,111.99	7,718,227.75	7,718,227.75
Indirect costs based on rate ** multiplied by actual direct costs	541,484.22	1,157,734.16	1,410,892.03
2013-2014 Actual Indirect Costs	442,484.14	1,360,368.38	1,360,368.38
2011-2012 Fixed Carry Forward	-117,575.97	0.00	-60,312.33
Total Indirect Costs	560,060.11	1,360,368.38	1,420,680.71
Over/(Under) Recovery	-18,575.89	0.00	-9,788.68

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	442,484.14	1,360,368.38	1,360,368.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,575.89	0.00	-9,788.68
Total Projected Indirect 2015-2016 (Numerator)	461,060.03	1,360,368.38	1,370,157.06
Direct Costs	8,636,111.99	7,718,227.75	7,718,227.75
Rate for 2015-2016 **	5.34*	17.63*	17.75**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	750,387.06	2,727,300.25	2,727,300.25
2011-2012 Fixed Carry Forward	41,575.94	0.00	64,742.77
Total Indirect Costs	708,811.12	2,727,300.25	2,662,557.48
2011-2012 Direct Costs	20,406,194.02	18,429,280.83	18,429,280.83
2013-2014 Rate	3.47*	14.80*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,584,258.15	20,652,353.81	20,652,353.81
Indirect costs based on rate ** multiplied by actual direct costs	783,673.76	3,056,548.36	2,984,265.13
2013-2014 Actual Indirect Costs	847,885.30	2,779,789.64	2,779,789.64
2011-2012 Fixed Carry Forward	41,575.94	0.00	64,742.77
Total Indirect Costs	806,309.36	2,779,789.64	2,715,046.87
Over/(Under) Recovery	-22,635.60	276,758.72	269,218.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	847,885.30	2,779,789.64	2,779,789.64
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,635.60	276,758.72	269,218.26
Total Projected Indirect 2015-2016 (Numerator)	870,520.90	2,503,030.92	2,510,571.38
Direct Costs	22,584,258.15	20,652,353.81	20,652,353.81
Rate for 2015-2016 **	3.85*	12.12*	12.16**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Lakeside Charter School
3921 OAKLAND DR FRNT
KALAMAZOO, MI 49008

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,010,859.05	1,002,418.27	1,002,418.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	92,905.61	101,346.39	101,346.39
Total Indirect Costs	92,905.61	101,346.39	101,346.39
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	92,905.61	101,346.39	101,346.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	92,905.61	101,346.39	101,346.39
Direct Costs	1,010,859.05	1,002,418.27	1,002,418.27
Rate for 2015-2016 **	9.19*	10.11*	10.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39903
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*** Final ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	135,113.60	464,112.54	464,112.54
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	135,113.60	464,112.54	464,112.54
2011-2012 Direct Costs	1,568,068.69	1,239,069.75	1,239,069.75
2013-2014 Rate	8.62*	37.46*	37.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,630,926.15	1,286,269.94	1,286,269.94
Indirect costs based on rate ** multiplied by actual direct costs	140,585.83	192,940.49	321,567.49
2013-2014 Actual Indirect Costs	264,551.28	609,207.49	609,207.49
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	264,551.28	609,207.49	609,207.49
Over/(Under) Recovery	-123,965.45	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	264,551.28	609,207.49	609,207.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-123,965.45	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	388,516.73	609,207.49	609,207.49
Direct Costs	1,630,926.15	1,286,269.94	1,286,269.94
Rate for 2015-2016 **	23.82*	47.36*	47.36**

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

Michigan Department of Education
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*** Final ***

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	339,830.00	1,354,937.00	1,354,937.00
2011-2012 Fixed Carry Forward	99,883.21	0.00	0.00
Total Indirect Costs	239,946.79	1,354,937.00	1,354,937.00
2011-2012 Direct Costs	5,329,064.00	4,313,957.00	4,313,957.00
2013-2014 Rate	4.50*	31.41*	31.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,953,773.00	3,845,791.00	3,845,791.00
Indirect costs based on rate ** multiplied by actual direct costs	222,919.79	576,868.65	961,447.75
2013-2014 Actual Indirect Costs	186,727.00	1,294,709.00	1,294,709.00
2011-2012 Fixed Carry Forward	99,883.21	0.00	0.00
Total Indirect Costs	86,843.79	1,294,709.00	1,294,709.00
Over/(Under) Recovery	136,076.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	186,727.00	1,294,709.00	1,294,709.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	136,076.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	50,651.00	1,294,709.00	1,294,709.00
Direct Costs	4,953,773.00	3,845,791.00	3,845,791.00
Rate for 2015-2016 **	1.02*	33.67*	33.67**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	15,115.49	15,115.49	15,115.49
2011-2012 Fixed Carry Forward	-1,316.23	-1,316.23	-1,316.23
Total Indirect Costs	16,431.72	16,431.72	16,431.72
2011-2012 Direct Costs	339,048.08	339,048.08	339,048.08
2013-2014 Rate	4.85*	4.85*	4.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	447,019.10	447,019.10	447,019.10
Indirect costs based on rate ** multiplied by actual direct costs	21,680.43	21,680.43	21,680.43
2013-2014 Actual Indirect Costs	17,134.47	17,134.47	17,134.47
2011-2012 Fixed Carry Forward	-1,316.23	-1,316.23	-1,316.23
Total Indirect Costs	18,450.70	18,450.70	18,450.70
Over/(Under) Recovery	3,229.73	3,229.73	3,229.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	17,134.47	17,134.47	17,134.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,229.73	3,229.73	3,229.73
Total Projected Indirect 2015-2016 (Numerator)	13,904.74	13,904.74	13,904.74
Direct Costs	447,019.10	447,019.10	447,019.10
Rate for 2015-2016 **	3.11*	3.11*	3.11**

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

Michigan Department of Education
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*** Final ***

Forest Academy
5196 Comstock Ave
Kalamazoo, MI 49048

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	655.09	227,282.36	227,282.36
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	655.09	227,282.36	227,282.36
2011-2012 Direct Costs	970,240.36	743,613.09	743,613.09
2013-2014 Rate	0.07*	30.56*	30.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,594,796.66	1,289,147.12	1,289,147.12
Indirect costs based on rate ** multiplied by actual direct costs	1,116.36	193,372.07	322,286.78
2013-2014 Actual Indirect Costs	167,632.99	473,282.53	473,282.53
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	167,632.99	473,282.53	473,282.53
Over/(Under) Recovery	-166,516.63	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	167,632.99	473,282.53	473,282.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-166,516.63	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	334,149.62	473,282.53	473,282.53
Direct Costs	1,594,796.66	1,289,147.12	1,289,147.12
Rate for 2015-2016 **	20.95*	36.71*	36.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 39908
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*** Final ***

Evergreen Academy
2121 HUDSON AVE
KALAMAZOO, MI 49008

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	646,806.86	462,986.70	462,986.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	6,648.34	190,468.50	190,468.50
Total Indirect Costs	6,648.34	190,468.50	190,468.50
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	6,648.34	190,468.50	190,468.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	6,648.34	190,468.50	190,468.50
Direct Costs	646,806.86	462,986.70	462,986.70
Rate for 2015-2016 **	1.03*	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 2015-2016 Indirect Cost Rates
School District 40020
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*** Final ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	97,592.00	551,104.01	551,104.01
2011-2012 Fixed Carry Forward	-25,842.47	-45,448.89	-45,448.89
Total Indirect Costs	123,434.47	596,552.90	596,552.90
2011-2012 Direct Costs	5,993,614.66	5,540,102.65	5,540,102.65
2013-2014 Rate	2.06*	10.77*	10.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,536,900.10	5,024,951.18	5,024,951.18
Indirect costs based on rate ** multiplied by actual direct costs	114,060.14	541,187.24	541,187.24
2013-2014 Actual Indirect Costs	160,794.42	672,743.34	672,743.34
2011-2012 Fixed Carry Forward	-25,842.47	-45,448.89	-45,448.89
Total Indirect Costs	186,636.89	718,192.23	718,192.23
Over/(Under) Recovery	-72,576.75	-177,004.99	-177,004.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	160,794.42	672,743.34	672,743.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-72,576.75	-177,004.99	-177,004.99
Total Projected Indirect 2015-2016 (Numerator)	233,371.17	849,748.33	849,748.33
Direct Costs	5,536,900.10	5,024,951.18	5,024,951.18
Rate for 2015-2016 **	4.21*	16.91*	16.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 40040
Form R0418

*** Final ***

Kalkaska Public Schools
315 S Coral Street
Kalkaska, MI 49646

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	361,663.95	1,711,376.50	1,711,376.50
2011-2012 Fixed Carry Forward	67,799.01	29,164.93	28,975.14
Total Indirect Costs	293,864.94	1,682,211.57	1,682,401.36
2011-2012 Direct Costs	13,387,785.11	12,038,072.56	12,038,072.56
2013-2014 Rate	2.20*	13.97*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,193,148.99	12,729,976.56	12,729,976.56
Indirect costs based on rate ** multiplied by actual direct costs	312,249.28	1,778,377.73	1,779,650.72
2013-2014 Actual Indirect Costs	575,163.45	2,038,335.88	2,038,335.88
2011-2012 Fixed Carry Forward	67,799.01	29,164.93	28,975.14
Total Indirect Costs	507,364.44	2,009,170.95	2,009,360.74
Over/(Under) Recovery	-195,115.16	-230,793.22	-229,710.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	575,163.45	2,038,335.88	2,038,335.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-195,115.16	-230,793.22	-229,710.02
Total Projected Indirect 2015-2016 (Numerator)	770,278.61	2,269,129.10	2,268,045.90
Direct Costs	14,193,148.99	12,729,976.56	12,729,976.56
Rate for 2015-2016 **	5.43*	17.83*	17.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 40060
Form R0418

*** Final ***

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	22,006.03	47,790.33	47,790.33
2011-2012 Fixed Carry Forward	-10,796.37	-9,875.31	-9,284.85
Total Indirect Costs	32,802.40	57,665.64	57,075.18
2011-2012 Direct Costs	329,104.46	303,320.16	303,320.16
2013-2014 Rate	9.97*	19.01*	18.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	361,832.00	328,093.77	328,093.77
Indirect costs based on rate ** multiplied by actual direct costs	36,074.65	49,214.07	61,747.25
2013-2014 Actual Indirect Costs	39,584.71	73,322.94	73,322.94
2011-2012 Fixed Carry Forward	-10,796.37	-9,875.31	-9,284.85
Total Indirect Costs	50,381.08	83,198.25	82,607.79
Over/(Under) Recovery	-14,306.43	0.00	-20,860.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	39,584.71	73,322.94	73,322.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,306.43	0.00	-20,860.54
Total Projected Indirect 2015-2016 (Numerator)	53,891.14	73,322.94	94,183.48
Direct Costs	361,832.00	328,093.77	328,093.77
Rate for 2015-2016 **	14.89*	22.35*	28.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41000
Form R0418

*** Final ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,048,093.88	8,703,235.01	8,703,235.01
2011-2012 Fixed Carry Forward	-222,287.65	988,996.82	925,300.61
Total Indirect Costs	4,270,381.53	7,714,238.19	7,777,934.40
2011-2012 Direct Costs	90,883,416.11	86,228,274.98	86,228,274.98
2013-2014 Rate	4.70*	8.95*	9.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	83,460,200.62	78,331,861.45	78,331,861.45
Indirect costs based on rate ** multiplied by actual direct costs	3,922,629.43	7,010,701.60	7,065,533.90
2013-2014 Actual Indirect Costs	4,325,964.64	9,471,858.81	9,471,858.81
2011-2012 Fixed Carry Forward	-222,287.65	988,996.82	925,300.61
Total Indirect Costs	4,548,252.29	8,482,861.99	8,546,558.20
Over/(Under) Recovery	-625,622.86	-1,472,160.39	-1,481,024.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,325,964.64	9,471,858.81	9,471,858.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-625,622.86	-1,472,160.39	-1,481,024.30
Total Projected Indirect 2015-2016 (Numerator)	4,951,587.50	10,944,019.20	10,952,883.11
Direct Costs	83,460,200.62	78,331,861.45	78,331,861.45
Rate for 2015-2016 **	5.93*	13.97*	13.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,904,947.52	22,635,978.41	22,635,978.41
2011-2012 Fixed Carry Forward	1,423,461.08	7,697,011.24	7,692,467.84
Total Indirect Costs	5,481,486.44	14,938,967.17	14,943,510.57
2011-2012 Direct Costs	238,800,978.72	223,069,947.83	223,069,947.83
2013-2014 Rate	2.30*	6.70*	6.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	229,420,035.76	208,198,902.90	208,198,902.90
Indirect costs based on rate ** multiplied by actual direct costs	5,276,660.82	13,949,326.49	13,949,326.49
2013-2014 Actual Indirect Costs	9,551,731.29	30,772,864.15	30,772,864.15
2011-2012 Fixed Carry Forward	1,423,461.08	7,697,011.24	7,692,467.84
Total Indirect Costs	8,128,270.21	23,075,852.91	23,080,396.31
Over/(Under) Recovery	-2,851,609.39	-9,126,526.42	-9,131,069.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	9,551,731.29	30,772,864.15	30,772,864.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,851,609.39	-9,126,526.42	-9,131,069.82
Total Projected Indirect 2015-2016 (Numerator)	12,403,340.68	39,899,390.57	39,903,933.97
Direct Costs	229,420,035.76	208,198,902.90	208,198,902.90
Rate for 2015-2016 **	5.41*	19.16*	19.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41020
Form R0418

*** Final ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	548,131.46	3,120,149.12	3,120,149.12
2011-2012 Fixed Carry Forward	-145,672.06	-247,495.10	-247,925.64
Total Indirect Costs	693,803.52	3,367,644.22	3,368,074.76
2011-2012 Direct Costs	22,284,139.62	19,712,121.96	19,712,121.96
2013-2014 Rate	3.11*	17.08*	17.09**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,304,278.51	21,188,359.47	21,188,359.47
Indirect costs based on rate ** multiplied by actual direct costs	724,763.06	3,178,253.92	3,621,090.63
2013-2014 Actual Indirect Costs	612,873.38	2,728,792.42	2,728,792.42
2011-2012 Fixed Carry Forward	-145,672.06	-247,495.10	-247,925.64
Total Indirect Costs	758,545.44	2,976,287.52	2,976,718.06
Over/(Under) Recovery	-33,782.38	0.00	644,372.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	612,873.38	2,728,792.42	2,728,792.42
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-33,782.38	0.00	644,372.57
Total Projected Indirect 2015-2016 (Numerator)	646,655.76	2,728,792.42	2,084,419.85
Direct Costs	23,304,278.51	21,188,359.47	21,188,359.47
Rate for 2015-2016 **	2.77*	12.88*	9.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41025
Form R0418

*** Final ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,256,156.33	3,821,542.88	3,821,542.88
2011-2012 Fixed Carry Forward	-32,915.68	-27,355.08	-11,015.67
Total Indirect Costs	1,289,072.01	3,848,897.96	3,832,558.55
2011-2012 Direct Costs	31,200,766.17	28,635,379.62	28,635,379.62
2013-2014 Rate	4.13*	13.44*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	32,744,901.98	30,140,535.21	30,140,535.21
Indirect costs based on rate ** multiplied by actual direct costs	1,352,364.45	4,050,887.93	4,032,803.61
2013-2014 Actual Indirect Costs	1,587,734.59	4,192,101.36	4,192,101.36
2011-2012 Fixed Carry Forward	-32,915.68	-27,355.08	-11,015.67
Total Indirect Costs	1,620,650.27	4,219,456.44	4,203,117.03
Over/(Under) Recovery	-268,285.82	-168,568.51	-170,313.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,587,734.59	4,192,101.36	4,192,101.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-268,285.82	-168,568.51	-170,313.42
Total Projected Indirect 2015-2016 (Numerator)	1,856,020.41	4,360,669.87	4,362,414.78
Direct Costs	32,744,901.98	30,140,535.21	30,140,535.21
Rate for 2015-2016 **	5.67*	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 2015-2016 Indirect Cost Rates
School District 41026
Form R0418

*** Final ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,588,120.25	4,783,321.30	4,783,321.30
2011-2012 Fixed Carry Forward	-37,018.57	126,712.81	119,953.44
Total Indirect Costs	1,625,138.82	4,656,608.49	4,663,367.86
2011-2012 Direct Costs	44,348,484.26	41,153,283.21	41,153,283.21
2013-2014 Rate	3.66*	11.32*	11.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	43,386,064.52	40,374,954.25	40,374,954.25
Indirect costs based on rate ** multiplied by actual direct costs	1,587,929.96	4,570,444.82	4,574,482.32
2013-2014 Actual Indirect Costs	1,581,196.17	4,592,306.44	4,592,306.44
2011-2012 Fixed Carry Forward	-37,018.57	126,712.81	119,953.44
Total Indirect Costs	1,618,214.74	4,465,593.63	4,472,353.00
Over/(Under) Recovery	-30,284.78	104,851.19	102,129.32

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,581,196.17	4,592,306.44	4,592,306.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-30,284.78	104,851.19	102,129.32
Total Projected Indirect 2015-2016 (Numerator)	1,611,480.95	4,487,455.25	4,490,177.12
Direct Costs	43,386,064.52	40,374,954.25	40,374,954.25
Rate for 2015-2016 **	3.71*	11.11*	11.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41040
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*** Final ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	839,200.48	4,169,572.30	4,169,572.30
2011-2012 Fixed Carry Forward	46,249.39	0.00	220,779.67
Total Indirect Costs	792,951.09	4,169,572.30	3,948,792.63
2011-2012 Direct Costs	31,100,628.63	27,770,256.81	27,770,256.81
2013-2014 Rate	2.55*	15.01*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,686,515.67	31,230,875.60	31,230,875.60
Indirect costs based on rate ** multiplied by actual direct costs	884,506.15	4,684,631.34	4,441,030.51
2013-2014 Actual Indirect Costs	1,127,142.46	4,582,782.53	4,582,782.53
2011-2012 Fixed Carry Forward	46,249.39	0.00	220,779.67
Total Indirect Costs	1,080,893.07	4,582,782.53	4,362,002.86
Over/(Under) Recovery	-196,386.92	0.00	79,027.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,127,142.46	4,582,782.53	4,582,782.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-196,386.92	0.00	79,027.65
Total Projected Indirect 2015-2016 (Numerator)	1,323,529.38	4,582,782.53	4,503,754.88
Direct Costs	34,686,515.67	31,230,875.60	31,230,875.60
Rate for 2015-2016 **	3.82*	14.67*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41050
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*** Final ***

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,223,943.18	5,123,621.86	5,123,621.86
2011-2012 Fixed Carry Forward	89,537.64	0.00	613,024.47
Total Indirect Costs	1,134,405.54	5,123,621.86	4,510,597.39
2011-2012 Direct Costs	40,511,253.30	36,611,574.62	36,611,574.62
2013-2014 Rate	2.80*	13.99*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	44,374,090.92	40,422,732.56	40,422,732.56
Indirect costs based on rate ** multiplied by actual direct costs	1,242,474.55	5,655,140.29	4,980,080.65
2013-2014 Actual Indirect Costs	1,409,713.31	5,361,071.67	5,361,071.67
2011-2012 Fixed Carry Forward	89,537.64	0.00	613,024.47
Total Indirect Costs	1,320,175.67	5,361,071.67	4,748,047.20
Over/(Under) Recovery	-77,701.12	294,068.62	232,033.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,409,713.31	5,361,071.67	5,361,071.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-77,701.12	294,068.62	232,033.45
Total Projected Indirect 2015-2016 (Numerator)	1,487,414.43	5,067,003.05	5,129,038.22
Direct Costs	44,374,090.92	40,422,732.56	40,422,732.56
Rate for 2015-2016 **	3.35*	12.54*	12.69**

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

Michigan Department of Education
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School District 41070
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*** Final ***

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,522,773.76	3,631,969.44	3,631,969.44
2011-2012 Fixed Carry Forward	-272,571.14	-79,204.38	-79,941.11
Total Indirect Costs	1,795,344.90	3,711,173.82	3,711,910.55
2011-2012 Direct Costs	30,018,452.43	27,909,256.75	27,909,256.75
2013-2014 Rate	5.98*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	30,873,610.32	28,512,340.85	28,512,340.85
Indirect costs based on rate ** multiplied by actual direct costs	1,846,241.90	3,792,141.33	3,792,141.33
2013-2014 Actual Indirect Costs	1,265,587.22	3,626,856.69	3,626,856.69
2011-2012 Fixed Carry Forward	-272,571.14	-79,204.38	-79,941.11
Total Indirect Costs	1,538,158.36	3,706,061.07	3,706,797.80
Over/(Under) Recovery	308,083.54	86,080.26	85,343.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,265,587.22	3,626,856.69	3,626,856.69
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	308,083.54	86,080.26	85,343.53
Total Projected Indirect 2015-2016 (Numerator)	957,503.68	3,540,776.43	3,541,513.16
Direct Costs	30,873,610.32	28,512,340.85	28,512,340.85
Rate for 2015-2016 **	3.10*	12.42*	12.42**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41080
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*** Final ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	554,103.79	1,906,804.11	1,906,804.11
2011-2012 Fixed Carry Forward	83,295.49	411,850.61	412,800.73
Total Indirect Costs	470,808.30	1,494,953.50	1,494,003.38
2011-2012 Direct Costs	20,952,586.31	19,599,885.99	19,599,885.99
2013-2014 Rate	2.25*	7.63*	7.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,138,118.57	19,750,250.47	19,750,250.47
Indirect costs based on rate ** multiplied by actual direct costs	475,607.67	1,506,944.11	1,504,969.09
2013-2014 Actual Indirect Costs	485,220.27	1,873,088.37	1,873,088.37
2011-2012 Fixed Carry Forward	83,295.49	411,850.61	412,800.73
Total Indirect Costs	401,924.78	1,461,237.76	1,460,287.64
Over/(Under) Recovery	73,682.89	45,706.35	44,681.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	485,220.27	1,873,088.37	1,873,088.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	73,682.89	45,706.35	44,681.45
Total Projected Indirect 2015-2016 (Numerator)	411,537.38	1,827,382.02	1,828,406.92
Direct Costs	21,138,118.57	19,750,250.47	19,750,250.47
Rate for 2015-2016 **	1.95*	9.25*	9.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41090
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*** Final ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	974,695.56	3,729,315.24	3,729,315.24
2011-2012 Fixed Carry Forward	-34,915.94	0.00	377,908.65
Total Indirect Costs	1,009,611.50	3,729,315.24	3,351,406.59
2011-2012 Direct Costs	27,947,811.11	25,193,191.43	25,193,191.43
2013-2014 Rate	3.61*	14.80*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	28,992,635.50	25,883,140.56	25,883,140.56
Indirect costs based on rate ** multiplied by actual direct costs	1,046,634.14	3,830,704.80	3,442,457.69
2013-2014 Actual Indirect Costs	967,084.50	4,076,579.44	4,076,579.44
2011-2012 Fixed Carry Forward	-34,915.94	0.00	377,908.65
Total Indirect Costs	1,002,000.44	4,076,579.44	3,698,670.79
Over/(Under) Recovery	44,633.70	-245,874.64	-256,213.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	967,084.50	4,076,579.44	4,076,579.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	44,633.70	-245,874.64	-256,213.10
Total Projected Indirect 2015-2016 (Numerator)	922,450.80	4,322,454.08	4,332,792.54
Direct Costs	28,992,635.50	25,883,140.56	25,883,140.56
Rate for 2015-2016 **	3.18*	16.70*	16.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41110
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*** Final ***

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,665,042.61	12,346,473.16	12,346,473.16
2011-2012 Fixed Carry Forward	-78,071.92	378,500.50	400,183.80
Total Indirect Costs	3,743,114.53	11,967,972.66	11,946,289.36
2011-2012 Direct Costs	96,621,815.20	87,940,384.65	87,940,384.65
2013-2014 Rate	3.87*	13.61*	13.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	99,223,116.20	89,716,377.94	89,716,377.94
Indirect costs based on rate ** multiplied by actual direct costs	3,839,934.60	12,210,399.04	12,183,484.12
2013-2014 Actual Indirect Costs	4,016,735.50	13,523,473.76	13,523,473.76
2011-2012 Fixed Carry Forward	-78,071.92	378,500.50	400,183.80
Total Indirect Costs	4,094,807.42	13,144,973.26	13,123,289.96
Over/(Under) Recovery	-254,872.82	-934,574.22	-939,805.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,016,735.50	13,523,473.76	13,523,473.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-254,872.82	-934,574.22	-939,805.84
Total Projected Indirect 2015-2016 (Numerator)	4,271,608.32	14,458,047.98	14,463,279.60
Direct Costs	99,223,116.20	89,716,377.94	89,716,377.94
Rate for 2015-2016 **	4.31*	16.12*	16.12**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	572,196.49	1,717,794.60	1,717,794.60
2011-2012 Fixed Carry Forward	239,327.68	279,532.45	282,081.37
Total Indirect Costs	332,868.81	1,438,262.15	1,435,713.23
2011-2012 Direct Costs	17,621,872.04	16,476,273.93	16,476,273.93
2013-2014 Rate	1.89*	8.73*	8.71**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,224,608.50	16,918,796.63	16,918,796.63
Indirect costs based on rate ** multiplied by actual direct costs	344,445.10	1,477,010.95	1,473,627.19
2013-2014 Actual Indirect Costs	651,107.14	1,956,919.01	1,956,919.01
2011-2012 Fixed Carry Forward	239,327.68	279,532.45	282,081.37
Total Indirect Costs	411,779.46	1,677,386.56	1,674,837.64
Over/(Under) Recovery	-67,334.36	-200,375.61	-201,210.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	651,107.14	1,956,919.01	1,956,919.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-67,334.36	-200,375.61	-201,210.45
Total Projected Indirect 2015-2016 (Numerator)	718,441.50	2,157,294.62	2,158,129.46
Direct Costs	18,224,608.50	16,918,796.63	16,918,796.63
Rate for 2015-2016 **	3.94*	12.75*	12.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41130
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*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,419,829.86	5,876,388.63	5,876,388.63
2011-2012 Fixed Carry Forward	-156,371.69	424,713.26	427,569.09
Total Indirect Costs	1,576,201.55	5,451,675.37	5,448,819.54
2011-2012 Direct Costs	51,963,450.48	47,506,891.71	47,506,891.71
2013-2014 Rate	3.03*	11.48*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	51,461,914.04	47,131,573.70	47,131,573.70
Indirect costs based on rate ** multiplied by actual direct costs	1,559,296.00	5,410,704.66	5,405,991.50
2013-2014 Actual Indirect Costs	1,475,074.84	5,805,415.18	5,805,415.18
2011-2012 Fixed Carry Forward	-156,371.69	424,713.26	427,569.09
Total Indirect Costs	1,631,446.53	5,380,701.92	5,377,846.09
Over/(Under) Recovery	-72,150.53	30,002.74	28,145.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,475,074.84	5,805,415.18	5,805,415.18
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-72,150.53	30,002.74	28,145.41
Total Projected Indirect 2015-2016 (Numerator)	1,547,225.37	5,775,412.44	5,777,269.77
Direct Costs	51,461,914.04	47,131,573.70	47,131,573.70
Rate for 2015-2016 **	3.01*	12.25*	12.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41140
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*** Final ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	508,201.84	2,140,500.22	2,140,500.22
2011-2012 Fixed Carry Forward	-20,972.68	-40,017.45	-40,017.45
Total Indirect Costs	529,174.52	2,180,517.67	2,180,517.67
2011-2012 Direct Costs	22,291,465.20	20,659,166.82	20,659,166.82
2013-2014 Rate	2.37*	10.55*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,594,884.18	19,925,918.14	19,925,918.14
Indirect costs based on rate ** multiplied by actual direct costs	511,798.76	2,102,184.36	2,102,184.36
2013-2014 Actual Indirect Costs	787,473.64	2,456,439.68	2,456,439.68
2011-2012 Fixed Carry Forward	-20,972.68	-40,017.45	-40,017.45
Total Indirect Costs	808,446.32	2,496,457.13	2,496,457.13
Over/(Under) Recovery	-296,647.56	-394,272.77	-394,272.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	787,473.64	2,456,439.68	2,456,439.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-296,647.56	-394,272.77	-394,272.77
Total Projected Indirect 2015-2016 (Numerator)	1,084,121.20	2,850,712.45	2,850,712.45
Direct Costs	21,594,884.18	19,925,918.14	19,925,918.14
Rate for 2015-2016 **	5.02*	14.31*	14.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41145
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*** Final ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,071,035.29	3,676,077.36	3,676,077.36
2011-2012 Fixed Carry Forward	-112,111.15	-281,241.42	-283,632.57
Total Indirect Costs	1,183,146.44	3,957,318.78	3,959,709.93
2011-2012 Direct Costs	27,076,545.24	24,471,503.17	24,471,503.17
2013-2014 Rate	4.37*	16.17*	16.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,555,527.38	24,897,502.06	24,897,502.06
Indirect costs based on rate ** multiplied by actual direct costs	1,204,176.55	3,734,625.31	4,028,415.83
2013-2014 Actual Indirect Costs	1,147,553.31	3,805,578.63	3,805,578.63
2011-2012 Fixed Carry Forward	-112,111.15	-281,241.42	-283,632.57
Total Indirect Costs	1,259,664.46	4,086,820.05	4,089,211.20
Over/(Under) Recovery	-55,487.91	0.00	-60,795.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,147,553.31	3,805,578.63	3,805,578.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-55,487.91	0.00	-60,795.37
Total Projected Indirect 2015-2016 (Numerator)	1,203,041.22	3,805,578.63	3,866,374.00
Direct Costs	27,555,527.38	24,897,502.06	24,897,502.06
Rate for 2015-2016 **	4.37*	15.28*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41150
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*** Final ***

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	411,999.80	1,624,315.25	1,624,315.25
2011-2012 Fixed Carry Forward	-19,595.61	-204,741.67	-204,437.09
Total Indirect Costs	431,595.41	1,829,056.92	1,828,752.34
2011-2012 Direct Costs	11,664,293.80	10,451,978.35	10,451,978.35
2013-2014 Rate	3.70*	17.50*	17.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,383,513.06	12,115,015.08	12,115,015.08
Indirect costs based on rate ** multiplied by actual direct costs	495,189.98	1,817,252.26	2,120,127.64
2013-2014 Actual Indirect Costs	480,612.26	1,749,110.24	1,749,110.24
2011-2012 Fixed Carry Forward	-19,595.61	-204,741.67	-204,437.09
Total Indirect Costs	500,207.87	1,953,851.91	1,953,547.33
Over/(Under) Recovery	-5,017.89	0.00	166,580.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	480,612.26	1,749,110.24	1,749,110.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-5,017.89	0.00	166,580.31
Total Projected Indirect 2015-2016 (Numerator)	485,630.15	1,749,110.24	1,582,529.93
Direct Costs	13,383,513.06	12,115,015.08	12,115,015.08
Rate for 2015-2016 **	3.63*	14.44*	13.06**

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

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
School District 41160
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*** Final ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,625,944.66	8,892,712.25	8,892,712.25
2011-2012 Fixed Carry Forward	-77,170.01	483,814.31	483,814.31
Total Indirect Costs	1,703,114.67	8,408,897.94	8,408,897.94
2011-2012 Direct Costs	85,224,514.93	77,957,747.34	77,957,747.34
2013-2014 Rate	2.00*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	85,986,802.70	78,622,099.00	78,622,099.00
Indirect costs based on rate ** multiplied by actual direct costs	1,719,736.05	8,483,324.48	8,483,324.48
2013-2014 Actual Indirect Costs	2,081,755.00	9,446,458.70	9,446,458.70
2011-2012 Fixed Carry Forward	-77,170.01	483,814.31	483,814.31
Total Indirect Costs	2,158,925.01	8,962,644.39	8,962,644.39
Over/(Under) Recovery	-439,188.96	-479,319.91	-479,319.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,081,755.00	9,446,458.70	9,446,458.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-439,188.96	-479,319.91	-479,319.91
Total Projected Indirect 2015-2016 (Numerator)	2,520,943.96	9,925,778.61	9,925,778.61
Direct Costs	85,986,802.70	78,622,099.00	78,622,099.00
Rate for 2015-2016 **	2.93*	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 2015-2016 Indirect Cost Rates
School District 41170
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*** Final ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	993,356.26	3,958,596.61	3,958,596.61
2011-2012 Fixed Carry Forward	-21,113.61	140,424.93	141,882.64
Total Indirect Costs	1,014,469.87	3,818,171.68	3,816,713.97
2011-2012 Direct Costs	32,523,585.46	29,558,345.11	29,558,345.11
2013-2014 Rate	3.12*	12.92*	12.91**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,195,673.50	29,945,236.13	29,945,236.13
Indirect costs based on rate ** multiplied by actual direct costs	1,035,705.01	3,868,924.51	3,865,929.98
2013-2014 Actual Indirect Costs	1,058,456.61	4,308,893.98	4,308,893.98
2011-2012 Fixed Carry Forward	-21,113.61	140,424.93	141,882.64
Total Indirect Costs	1,079,570.22	4,168,469.05	4,167,011.34
Over/(Under) Recovery	-43,865.21	-299,544.54	-301,081.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,058,456.61	4,308,893.98	4,308,893.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-43,865.21	-299,544.54	-301,081.36
Total Projected Indirect 2015-2016 (Numerator)	1,102,321.82	4,608,438.52	4,609,975.34
Direct Costs	33,195,673.50	29,945,236.13	29,945,236.13
Rate for 2015-2016 **	3.32*	15.39*	15.39**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41210
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*** Final ***

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,502,163.83	8,203,647.99	8,203,647.99
2011-2012 Fixed Carry Forward	-103,594.03	174,855.99	173,704.93
Total Indirect Costs	2,605,757.86	8,028,792.00	8,029,943.06
2011-2012 Direct Costs	67,024,026.30	61,322,542.14	61,322,542.14
2013-2014 Rate	3.89*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	72,825,177.04	66,092,248.88	66,092,248.88
Indirect costs based on rate ** multiplied by actual direct costs	2,832,899.39	8,651,475.38	8,651,475.38
2013-2014 Actual Indirect Costs	2,686,373.44	9,419,301.60	9,419,301.60
2011-2012 Fixed Carry Forward	-103,594.03	174,855.99	173,704.93
Total Indirect Costs	2,789,967.47	9,244,445.61	9,245,596.67
Over/(Under) Recovery	42,931.92	-592,970.23	-594,121.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,686,373.44	9,419,301.60	9,419,301.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	42,931.92	-592,970.23	-594,121.29
Total Projected Indirect 2015-2016 (Numerator)	2,643,441.52	10,012,271.83	10,013,422.89
Direct Costs	72,825,177.04	66,092,248.88	66,092,248.88
Rate for 2015-2016 **	3.63*	15.15*	15.15**

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

Michigan Department of Education
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*** Final ***

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	644,242.57	2,392,634.82	2,392,634.82
2011-2012 Fixed Carry Forward	-79,784.95	-51,026.41	-51,026.41
Total Indirect Costs	724,027.52	2,443,661.23	2,443,661.23
2011-2012 Direct Costs	26,798,490.59	25,050,098.34	25,050,098.34
2013-2014 Rate	2.70*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,612,886.70	22,902,065.19	22,902,065.19
Indirect costs based on rate ** multiplied by actual direct costs	664,547.94	2,235,241.56	2,235,241.56
2013-2014 Actual Indirect Costs	693,358.04	2,404,179.55	2,404,179.55
2011-2012 Fixed Carry Forward	-79,784.95	-51,026.41	-51,026.41
Total Indirect Costs	773,142.99	2,455,205.96	2,455,205.96
Over/(Under) Recovery	-108,595.05	-219,964.40	-219,964.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	693,358.04	2,404,179.55	2,404,179.55
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-108,595.05	-219,964.40	-219,964.40
Total Projected Indirect 2015-2016 (Numerator)	801,953.09	2,624,143.95	2,624,143.95
Direct Costs	24,612,886.70	22,902,065.19	22,902,065.19
Rate for 2015-2016 **	3.26*	11.46*	11.46**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41900
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*** Final ***

Covenant House Academy Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,386,501.44	1,133,554.17	1,133,554.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	35,552.77	288,500.04	288,500.04
Total Indirect Costs	35,552.77	288,500.04	288,500.04
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	35,552.77	288,500.04	288,500.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	35,552.77	288,500.04	288,500.04
Direct Costs	1,386,501.44	1,133,554.17	1,133,554.17
Rate for 2015-2016 **	2.56*	25.45*	25.45**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41901
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*** Final ***

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	97,240.18	297,470.99	297,470.99
2011-2012 Fixed Carry Forward	18,184.70	0.00	64,022.46
Total Indirect Costs	79,055.48	297,470.99	233,448.53
2011-2012 Direct Costs	2,652,106.06	2,451,875.25	2,451,875.25
2013-2014 Rate	2.98*	12.13*	9.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,282,459.54	3,020,261.12	3,020,261.12
Indirect costs based on rate ** multiplied by actual direct costs	97,817.29	366,357.67	287,528.86
2013-2014 Actual Indirect Costs	153,245.48	415,443.90	415,443.90
2011-2012 Fixed Carry Forward	18,184.70	0.00	64,022.46
Total Indirect Costs	135,060.78	415,443.90	351,421.44
Over/(Under) Recovery	-37,243.49	-49,086.23	-63,892.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	153,245.48	415,443.90	415,443.90
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-37,243.49	-49,086.23	-63,892.58
Total Projected Indirect 2015-2016 (Numerator)	190,488.97	464,530.13	479,336.48
Direct Costs	3,282,459.54	3,020,261.12	3,020,261.12
Rate for 2015-2016 **	5.80*	15.38*	15.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41904
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*** Final ***

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,312.81	303,440.26	303,440.26
2011-2012 Fixed Carry Forward	0.00	36,099.32	35,703.37
Total Indirect Costs	4,312.81	267,340.94	267,736.89
2011-2012 Direct Costs	4,823,033.70	4,523,906.25	4,523,906.25
2013-2014 Rate	0.09*	5.91*	5.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,096,830.30	4,758,484.05	4,758,484.05
Indirect costs based on rate ** multiplied by actual direct costs	4,587.15	281,226.41	281,702.26
2013-2014 Actual Indirect Costs	8,622.77	346,969.02	346,969.02
2011-2012 Fixed Carry Forward	0.00	36,099.32	35,703.37
Total Indirect Costs	8,622.77	310,869.70	311,265.65
Over/(Under) Recovery	-4,035.62	-29,643.29	-29,563.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	8,622.77	346,969.02	346,969.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,035.62	-29,643.29	-29,563.39
Total Projected Indirect 2015-2016 (Numerator)	12,658.39	376,612.31	376,532.41
Direct Costs	5,096,830.30	4,758,484.05	4,758,484.05
Rate for 2015-2016 **	0.25*	7.91*	7.91**

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

Michigan Department of Education
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School District 41905
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*** Final ***

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	594,299.00	2,945,734.00	2,945,734.00
2011-2012 Fixed Carry Forward	-119,399.81	0.00	0.00
Total Indirect Costs	713,698.81	2,945,734.00	2,945,734.00
2011-2012 Direct Costs	9,435,254.00	7,083,819.00	7,083,819.00
2013-2014 Rate	7.56*	41.58*	41.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,713,376.00	8,273,708.00	8,273,708.00
Indirect costs based on rate ** multiplied by actual direct costs	809,931.23	1,241,056.20	2,068,427.00
2013-2014 Actual Indirect Costs	701,105.00	3,140,773.00	3,140,773.00
2011-2012 Fixed Carry Forward	-119,399.81	0.00	0.00
Total Indirect Costs	820,504.81	3,140,773.00	3,140,773.00
Over/(Under) Recovery	-10,573.58	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	701,105.00	3,140,773.00	3,140,773.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,573.58	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	711,678.58	3,140,773.00	3,140,773.00
Direct Costs	10,713,376.00	8,273,708.00	8,273,708.00
Rate for 2015-2016 **	6.64*	37.96*	37.96**

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

Michigan Department of Education
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*** Final ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	23,352.66	138,967.49	138,967.49
2011-2012 Fixed Carry Forward	6,973.77	2,581.39	2,581.39
Total Indirect Costs	16,378.89	136,386.10	136,386.10
2011-2012 Direct Costs	1,811,734.69	1,696,119.86	1,696,119.86
2013-2014 Rate	0.90*	8.04*	8.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,880,029.86	1,737,883.87	1,737,883.87
Indirect costs based on rate ** multiplied by actual direct costs	16,920.27	139,725.86	139,725.86
2013-2014 Actual Indirect Costs	59,376.01	201,522.00	201,522.00
2011-2012 Fixed Carry Forward	6,973.77	2,581.39	2,581.39
Total Indirect Costs	52,402.24	198,940.61	198,940.61
Over/(Under) Recovery	-35,481.97	-59,214.75	-59,214.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	59,376.01	201,522.00	201,522.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-35,481.97	-59,214.75	-59,214.75
Total Projected Indirect 2015-2016 (Numerator)	94,857.98	260,736.75	260,736.75
Direct Costs	1,880,029.86	1,737,883.87	1,737,883.87
Rate for 2015-2016 **	5.05*	15.00*	15.00**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41909
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*** Final ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	327,251.00	1,475,920.00	1,475,920.00
2011-2012 Fixed Carry Forward	43,174.25	0.00	0.00
Total Indirect Costs	284,076.75	1,475,920.00	1,475,920.00
2011-2012 Direct Costs	6,214,954.00	5,066,285.00	5,066,285.00
2013-2014 Rate	4.57*	29.13*	29.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,276,070.00	5,132,006.00	5,132,006.00
Indirect costs based on rate ** multiplied by actual direct costs	286,816.40	769,800.90	1,283,001.50
2013-2014 Actual Indirect Costs	415,563.00	1,559,627.00	1,559,627.00
2011-2012 Fixed Carry Forward	43,174.25	0.00	0.00
Total Indirect Costs	372,388.75	1,559,627.00	1,559,627.00
Over/(Under) Recovery	-85,572.35	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	415,563.00	1,559,627.00	1,559,627.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-85,572.35	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	501,135.35	1,559,627.00	1,559,627.00
Direct Costs	6,276,070.00	5,132,006.00	5,132,006.00
Rate for 2015-2016 **	7.98*	30.39*	30.39**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41910
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*** Final ***

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	366,125.00	1,574,880.00	1,574,880.00
2011-2012 Fixed Carry Forward	6,804.05	0.00	0.00
Total Indirect Costs	359,320.95	1,574,880.00	1,574,880.00
2011-2012 Direct Costs	5,666,048.00	4,457,293.00	4,457,293.00
2013-2014 Rate	6.34*	35.33*	35.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,653,368.00	4,330,417.00	4,330,417.00
Indirect costs based on rate ** multiplied by actual direct costs	358,423.53	649,562.55	1,082,604.25
2013-2014 Actual Indirect Costs	274,537.00	1,597,488.00	1,597,488.00
2011-2012 Fixed Carry Forward	6,804.05	0.00	0.00
Total Indirect Costs	267,732.95	1,597,488.00	1,597,488.00
Over/(Under) Recovery	90,690.58	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	274,537.00	1,597,488.00	1,597,488.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	90,690.58	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	183,846.42	1,597,488.00	1,597,488.00
Direct Costs	5,653,368.00	4,330,417.00	4,330,417.00
Rate for 2015-2016 **	3.25*	36.89*	36.89**

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

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School District 41911
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*** Final ***

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	17,360.00	162,972.00	162,972.00
2011-2012 Fixed Carry Forward	0.00	0.00	84,582.51
Total Indirect Costs	17,360.00	162,972.00	78,389.49
2011-2012 Direct Costs	1,727,547.00	1,581,935.00	1,581,935.00
2013-2014 Rate	1.00*	10.30*	4.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,757,841.00	1,591,957.00	1,591,957.00
Indirect costs based on rate ** multiplied by actual direct costs	17,578.41	163,971.57	78,961.07
2013-2014 Actual Indirect Costs	29,954.00	195,838.00	195,838.00
2011-2012 Fixed Carry Forward	0.00	0.00	84,582.51
Total Indirect Costs	29,954.00	195,838.00	111,255.49
Over/(Under) Recovery	-12,375.59	-31,866.43	-32,294.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	29,954.00	195,838.00	195,838.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-12,375.59	-31,866.43	-32,294.42
Total Projected Indirect 2015-2016 (Numerator)	42,329.59	227,704.43	228,132.42
Direct Costs	1,757,841.00	1,591,957.00	1,591,957.00
Rate for 2015-2016 **	2.41*	14.30*	14.33**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	505,954.00	1,548,304.00	1,548,304.00
2011-2012 Fixed Carry Forward	-38,043.46	0.00	0.00
Total Indirect Costs	543,997.46	1,548,304.00	1,548,304.00
2011-2012 Direct Costs	6,026,575.00	4,984,225.00	4,984,225.00
2013-2014 Rate	9.03*	31.06*	31.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,863,902.00	4,707,766.00	4,707,766.00
Indirect costs based on rate ** multiplied by actual direct costs	529,510.35	706,164.90	1,176,941.50
2013-2014 Actual Indirect Costs	378,628.00	1,534,764.00	1,534,764.00
2011-2012 Fixed Carry Forward	-38,043.46	0.00	0.00
Total Indirect Costs	416,671.46	1,534,764.00	1,534,764.00
Over/(Under) Recovery	112,838.89	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	378,628.00	1,534,764.00	1,534,764.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	112,838.89	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	265,789.11	1,534,764.00	1,534,764.00
Direct Costs	5,863,902.00	4,707,766.00	4,707,766.00
Rate for 2015-2016 **	4.53*	32.60*	32.60**

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

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Carry Forward Calculation
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*** Final ***

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	471,632.00	1,432,064.00	1,432,064.00
2011-2012 Fixed Carry Forward	-19,605.69	0.00	0.00
Total Indirect Costs	491,237.69	1,432,064.00	1,432,064.00
2011-2012 Direct Costs	5,436,216.00	4,475,784.00	4,475,784.00
2013-2014 Rate	9.04*	32.00*	32.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,616,045.00	4,560,233.00	4,560,233.00
Indirect costs based on rate ** multiplied by actual direct costs	507,690.47	684,034.95	1,140,058.25
2013-2014 Actual Indirect Costs	533,687.00	1,589,499.00	1,589,499.00
2011-2012 Fixed Carry Forward	-19,605.69	0.00	0.00
Total Indirect Costs	553,292.69	1,589,499.00	1,589,499.00
Over/(Under) Recovery	-45,602.22	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	533,687.00	1,589,499.00	1,589,499.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-45,602.22	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	579,289.22	1,589,499.00	1,589,499.00
Direct Costs	5,616,045.00	4,560,233.00	4,560,233.00
Rate for 2015-2016 **	10.31*	34.86*	34.86**

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

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*** Final ***

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	422,555.00	1,558,259.00	1,558,259.00
2011-2012 Fixed Carry Forward	37,868.31	0.00	0.00
Total Indirect Costs	384,686.69	1,558,259.00	1,558,259.00
2011-2012 Direct Costs	5,656,711.00	4,521,007.00	4,521,007.00
2013-2014 Rate	6.80*	34.47*	34.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,823,063.00	4,603,342.00	4,603,342.00
Indirect costs based on rate ** multiplied by actual direct costs	395,968.28	690,501.30	1,150,835.50
2013-2014 Actual Indirect Costs	530,392.00	1,750,113.00	1,750,113.00
2011-2012 Fixed Carry Forward	37,868.31	0.00	0.00
Total Indirect Costs	492,523.69	1,750,113.00	1,750,113.00
Over/(Under) Recovery	-96,555.41	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	530,392.00	1,750,113.00	1,750,113.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-96,555.41	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	626,947.41	1,750,113.00	1,750,113.00
Direct Costs	5,823,063.00	4,603,342.00	4,603,342.00
Rate for 2015-2016 **	10.77*	38.02*	38.02**

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

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*** Final ***

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	109,145.82	483,478.55	483,478.55
2011-2012 Fixed Carry Forward	248,622.26	0.00	507,829.16
Total Indirect Costs	-139,476.44	483,478.55	-24,350.61
2011-2012 Direct Costs	5,325,826.63	4,951,493.90	4,951,493.90
2013-2014 Rate	0.00*	9.76*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,514,131.00	3,988,933.00	3,988,933.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	389,319.86	0.00
2013-2014 Actual Indirect Costs	521,046.00	1,046,244.00	1,046,244.00
2011-2012 Fixed Carry Forward	248,622.26	0.00	507,829.16
Total Indirect Costs	272,423.74	1,046,244.00	538,414.84
Over/(Under) Recovery	0.00	-656,924.14	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	521,046.00	1,046,244.00	1,046,244.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-656,924.14	0.00
Total Projected Indirect 2015-2016 (Numerator)	521,046.00	1,703,168.14	1,046,244.00
Direct Costs	4,514,131.00	3,988,933.00	3,988,933.00
Rate for 2015-2016 **	11.54*	42.70*	26.23**

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

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*** Final ***

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	164,986.46	449,041.03	449,041.03
2011-2012 Fixed Carry Forward	5,811.82	0.00	0.00
Total Indirect Costs	159,174.64	449,041.03	449,041.03
2011-2012 Direct Costs	2,017,512.37	1,733,457.80	1,733,457.80
2013-2014 Rate	7.89*	25.90*	25.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,133,657.13	1,892,337.88	1,892,337.88
Indirect costs based on rate ** multiplied by actual direct costs	168,345.55	283,850.68	473,084.47
2013-2014 Actual Indirect Costs	172,303.10	413,622.35	413,622.35
2011-2012 Fixed Carry Forward	5,811.82	0.00	0.00
Total Indirect Costs	166,491.28	413,622.35	413,622.35
Over/(Under) Recovery	1,854.27	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	172,303.10	413,622.35	413,622.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,854.27	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	170,448.83	413,622.35	413,622.35
Direct Costs	2,133,657.13	1,892,337.88	1,892,337.88
Rate for 2015-2016 **	7.99*	21.86*	21.86**

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

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*** Final ***

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	222,943.00	1,611,256.00	1,611,256.00
2011-2012 Fixed Carry Forward	-4,835.45	0.00	0.00
Total Indirect Costs	227,778.45	1,611,256.00	1,611,256.00
2011-2012 Direct Costs	6,142,262.00	4,753,949.00	4,753,949.00
2013-2014 Rate	3.71*	33.89*	33.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,102,776.00	4,628,024.00	4,628,024.00
Indirect costs based on rate ** multiplied by actual direct costs	226,412.99	694,203.60	1,157,006.00
2013-2014 Actual Indirect Costs	203,276.00	1,678,028.00	1,678,028.00
2011-2012 Fixed Carry Forward	-4,835.45	0.00	0.00
Total Indirect Costs	208,111.45	1,678,028.00	1,678,028.00
Over/(Under) Recovery	18,301.54	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	203,276.00	1,678,028.00	1,678,028.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	18,301.54	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	184,974.46	1,678,028.00	1,678,028.00
Direct Costs	6,102,776.00	4,628,024.00	4,628,024.00
Rate for 2015-2016 **	3.03*	36.26*	36.26**

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

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*** Final ***

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	363,068.00	1,454,688.00	1,454,688.00
2011-2012 Fixed Carry Forward	-5,905.36	0.00	0.00
Total Indirect Costs	368,973.36	1,454,688.00	1,454,688.00
2011-2012 Direct Costs	5,304,932.00	4,213,312.00	4,213,312.00
2013-2014 Rate	6.96*	34.53*	34.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,325,578.00	4,178,145.00	4,178,145.00
Indirect costs based on rate ** multiplied by actual direct costs	370,660.23	626,721.75	1,044,536.25
2013-2014 Actual Indirect Costs	442,095.00	1,589,528.00	1,589,528.00
2011-2012 Fixed Carry Forward	-5,905.36	0.00	0.00
Total Indirect Costs	448,000.36	1,589,528.00	1,589,528.00
Over/(Under) Recovery	-77,340.13	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	442,095.00	1,589,528.00	1,589,528.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-77,340.13	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	519,435.13	1,589,528.00	1,589,528.00
Direct Costs	5,325,578.00	4,178,145.00	4,178,145.00
Rate for 2015-2016 **	9.75*	38.04*	38.04**

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

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*** Final ***

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	57,905.74	155,043.19	155,043.19
2011-2012 Fixed Carry Forward	17,380.12	76,460.60	76,366.85
Total Indirect Costs	40,525.62	78,582.59	78,676.34
2011-2012 Direct Costs	1,964,269.92	1,867,132.47	1,867,132.47
2013-2014 Rate	2.06*	4.21*	4.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,030,134.00	1,924,163.00	1,924,163.00
Indirect costs based on rate ** multiplied by actual direct costs	41,820.76	81,007.26	81,007.26
2013-2014 Actual Indirect Costs	42,374.00	148,345.00	148,345.00
2011-2012 Fixed Carry Forward	17,380.12	76,460.60	76,366.85
Total Indirect Costs	24,993.88	71,884.40	71,978.15
Over/(Under) Recovery	16,826.88	9,122.86	9,029.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	42,374.00	148,345.00	148,345.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	16,826.88	9,122.86	9,029.11
Total Projected Indirect 2015-2016 (Numerator)	25,547.12	139,222.14	139,315.89
Direct Costs	2,030,134.00	1,924,163.00	1,924,163.00
Rate for 2015-2016 **	1.26*	7.24*	7.24**

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

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*** Final ***

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	71,414.41	314,109.62	314,109.62
2011-2012 Fixed Carry Forward	-1,328.36	-10,561.74	-10,561.74
Total Indirect Costs	72,742.77	324,671.36	324,671.36
2011-2012 Direct Costs	2,595,779.52	2,353,084.31	2,353,084.31
2013-2014 Rate	2.80*	13.80*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,620,313.00	4,088,533.00	4,088,533.00
Indirect costs based on rate ** multiplied by actual direct costs	129,368.76	564,217.55	564,217.55
2013-2014 Actual Indirect Costs	175,396.00	707,176.00	707,176.00
2011-2012 Fixed Carry Forward	-1,328.36	-10,561.74	-10,561.74
Total Indirect Costs	176,724.36	717,737.74	717,737.74
Over/(Under) Recovery	-47,355.60	-153,520.19	-153,520.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	175,396.00	707,176.00	707,176.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-47,355.60	-153,520.19	-153,520.19
Total Projected Indirect 2015-2016 (Numerator)	222,751.60	860,696.19	860,696.19
Direct Costs	4,620,313.00	4,088,533.00	4,088,533.00
Rate for 2015-2016 **	4.82*	21.05*	21.05**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	105,635.26	627,376.62	627,376.62
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	105,635.26	627,376.62	627,376.62
2011-2012 Direct Costs	2,005,855.97	1,484,114.61	1,484,114.61
2013-2014 Rate	5.27*	42.27*	42.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,916,794.06	2,288,973.89	2,288,973.89
Indirect costs based on rate ** multiplied by actual direct costs	153,715.05	343,346.08	572,243.47
2013-2014 Actual Indirect Costs	176,032.88	803,853.05	803,853.05
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	176,032.88	803,853.05	803,853.05
Over/(Under) Recovery	-22,317.83	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	176,032.88	803,853.05	803,853.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,317.83	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	198,350.71	803,853.05	803,853.05
Direct Costs	2,916,794.06	2,288,973.89	2,288,973.89
Rate for 2015-2016 **	6.80*	35.12*	35.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41924
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*** Final ***

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	59,105.00	238,449.00	238,449.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	59,105.00	238,449.00	238,449.00
2011-2012 Direct Costs	1,590,787.00	1,411,443.00	1,411,443.00
2013-2014 Rate	3.72*	16.89*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,412,171.00	3,038,702.00	3,038,702.00
Indirect costs based on rate ** multiplied by actual direct costs	126,932.76	455,805.30	513,236.77
2013-2014 Actual Indirect Costs	194,287.00	567,756.00	567,756.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	194,287.00	567,756.00	567,756.00
Over/(Under) Recovery	-67,354.24	0.00	-54,519.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	194,287.00	567,756.00	567,756.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-67,354.24	0.00	-54,519.23
Total Projected Indirect 2015-2016 (Numerator)	261,641.24	567,756.00	622,275.23
Direct Costs	3,412,171.00	3,038,702.00	3,038,702.00
Rate for 2015-2016 **	7.67*	18.68*	20.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	399,239.00	474,411.00	474,411.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	399,239.00	474,411.00	474,411.00
2011-2012 Direct Costs	5,005,466.00	4,930,294.00	4,930,294.00
2013-2014 Rate	7.98*	9.62*	9.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,383,260.49	26,250,864.74	26,250,864.74
Indirect costs based on rate ** multiplied by actual direct costs	2,105,384.19	2,525,333.19	2,525,333.19
2013-2014 Actual Indirect Costs	2,242,778.20	2,375,173.95	2,375,173.95
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,242,778.20	2,375,173.95	2,375,173.95
Over/(Under) Recovery	-137,394.01	150,159.24	150,159.24

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,242,778.20	2,375,173.95	2,375,173.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-137,394.01	150,159.24	150,159.24
Total Projected Indirect 2015-2016 (Numerator)	2,380,172.21	2,225,014.71	2,225,014.71
Direct Costs	26,383,260.49	26,250,864.74	26,250,864.74
Rate for 2015-2016 **	9.02*	8.48*	8.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41926
Form R0418

*** Final ***

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	75,230.34	360,463.17	360,463.17
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	75,230.34	360,463.17	360,463.17
2011-2012 Direct Costs	1,871,592.30	1,586,359.47	1,586,359.47
2013-2014 Rate	4.02*	22.72*	22.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,678,567.00	2,217,904.00	2,217,904.00
Indirect costs based on rate ** multiplied by actual direct costs	107,678.39	332,685.60	503,907.79
2013-2014 Actual Indirect Costs	146,741.00	607,404.00	607,404.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,741.00	607,404.00	607,404.00
Over/(Under) Recovery	-39,062.61	0.00	-103,496.21

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	146,741.00	607,404.00	607,404.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-39,062.61	0.00	-103,496.21
Total Projected Indirect 2015-2016 (Numerator)	185,803.61	607,404.00	710,900.21
Direct Costs	2,678,567.00	2,217,904.00	2,217,904.00
Rate for 2015-2016 **	6.94*	27.39*	32.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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
2013-2014 Actual Direct Costs	2,882,759.46	2,378,586.95	2,378,586.95
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	92,535.45	596,707.96	596,707.96
Total Indirect Costs	92,535.45	596,707.96	596,707.96
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	92,535.45	596,707.96	596,707.96
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	92,535.45	596,707.96	596,707.96
Direct Costs	2,882,759.46	2,378,586.95	2,378,586.95
Rate for 2015-2016 **	3.21*	25.09*	25.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41928
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*** Final ***

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,512,147.00	4,032,037.00	4,032,037.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	179,508.00	1,659,618.00	1,659,618.00
Total Indirect Costs	179,508.00	1,659,618.00	1,659,618.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	179,508.00	1,659,618.00	1,659,618.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	179,508.00	1,659,618.00	1,659,618.00
Direct Costs	5,512,147.00	4,032,037.00	4,032,037.00
Rate for 2015-2016 **	3.26*	41.16*	41.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 41929
Form R0418

*** Final ***

Nexus Academy of Grand Rapids
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,684,460.41	1,298,390.07	1,298,390.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	99,998.81	486,069.15	486,069.15
Total Indirect Costs	99,998.81	486,069.15	486,069.15
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	99,998.81	486,069.15	486,069.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	99,998.81	486,069.15	486,069.15
Direct Costs	1,684,460.41	1,298,390.07	1,298,390.07
Rate for 2015-2016 **	5.94*	37.44*	37.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 42030
Form R0418

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	17,789.16	17,789.16
2011-2012 Fixed Carry Forward	0.00	-5,453.20	-5,453.20
Total Indirect Costs	0.00	23,242.36	23,242.36
2011-2012 Direct Costs	177,321.27	159,532.11	159,532.11
2013-2014 Rate	0.00*	14.57*	14.57**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	195,794.46	183,523.93	183,523.93
Indirect costs based on rate ** multiplied by actual direct costs	0.00	26,739.44	26,739.44
2013-2014 Actual Indirect Costs	0.00	12,270.53	12,270.53
2011-2012 Fixed Carry Forward	0.00	-5,453.20	-5,453.20
Total Indirect Costs	0.00	17,723.73	17,723.73
Over/(Under) Recovery	0.00	9,015.71	9,015.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	12,270.53	12,270.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,015.71	9,015.71
Total Projected Indirect 2015-2016 (Numerator)	0.00	3,254.82	3,254.82
Direct Costs	195,794.46	183,523.93	183,523.93
Rate for 2015-2016 **	0.00*	1.77*	1.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 43040
Form R0418

*** Final ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	389,244.57	990,227.43	990,227.43
2011-2012 Fixed Carry Forward	-79,750.26	0.00	4,309.10
Total Indirect Costs	468,994.83	990,227.43	985,918.33
2011-2012 Direct Costs	6,844,945.70	6,243,962.84	6,243,962.84
2013-2014 Rate	6.85*	15.86*	15.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,405,649.55	6,858,146.13	6,858,146.13
Indirect costs based on rate ** multiplied by actual direct costs	507,286.99	1,028,721.92	1,082,901.27
2013-2014 Actual Indirect Costs	424,298.81	971,802.23	971,802.23
2011-2012 Fixed Carry Forward	-79,750.26	0.00	4,309.10
Total Indirect Costs	504,049.07	971,802.23	967,493.13
Over/(Under) Recovery	3,237.92	0.00	115,408.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	424,298.81	971,802.23	971,802.23
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,237.92	0.00	115,408.14
Total Projected Indirect 2015-2016 (Numerator)	421,060.89	971,802.23	856,394.09
Direct Costs	7,405,649.55	6,858,146.13	6,858,146.13
Rate for 2015-2016 **	5.69*	14.17*	12.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 44000
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*** Final ***

Lapeer ISD
1996 WEST OREGON ST
LAPEER, MI 48446

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,254,005.96	1,894,909.46	1,894,909.46
2011-2012 Fixed Carry Forward	0.00	0.00	504,849.81
Total Indirect Costs	1,254,005.96	1,894,909.46	1,390,059.65
2011-2012 Direct Costs	11,292,298.38	10,651,394.88	10,651,394.88
2013-2014 Rate	11.10*	17.79*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,709,295.52	8,966,777.86	8,966,777.86
Indirect costs based on rate ** multiplied by actual direct costs	1,077,731.80	1,345,016.68	1,170,164.51
2013-2014 Actual Indirect Costs	1,222,776.18	1,965,293.84	1,965,293.84
2011-2012 Fixed Carry Forward	0.00	0.00	504,849.81
Total Indirect Costs	1,222,776.18	1,965,293.84	1,460,444.03
Over/(Under) Recovery	-145,044.38	0.00	-290,279.52

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,222,776.18	1,965,293.84	1,965,293.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-145,044.38	0.00	-290,279.52
Total Projected Indirect 2015-2016 (Numerator)	1,367,820.56	1,965,293.84	2,255,573.36
Direct Costs	9,709,295.52	8,966,777.86	8,966,777.86
Rate for 2015-2016 **	14.09*	21.92*	25.15**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,178,858.29	4,887,035.95	4,887,035.95
2011-2012 Fixed Carry Forward	58,222.24	286,050.03	286,050.03
Total Indirect Costs	1,120,636.05	4,600,985.92	4,600,985.92
2011-2012 Direct Costs	50,679,260.12	46,971,082.46	46,971,082.46
2013-2014 Rate	2.21*	9.80*	9.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	48,808,006.76	45,066,626.02	45,066,626.02
Indirect costs based on rate ** multiplied by actual direct costs	1,078,656.95	4,416,529.35	4,416,529.35
2013-2014 Actual Indirect Costs	1,186,939.42	4,928,320.16	4,928,320.16
2011-2012 Fixed Carry Forward	58,222.24	286,050.03	286,050.03
Total Indirect Costs	1,128,717.18	4,642,270.13	4,642,270.13
Over/(Under) Recovery	-50,060.23	-225,740.78	-225,740.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,186,939.42	4,928,320.16	4,928,320.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-50,060.23	-225,740.78	-225,740.78
Total Projected Indirect 2015-2016 (Numerator)	1,236,999.65	5,154,060.94	5,154,060.94
Direct Costs	48,808,006.76	45,066,626.02	45,066,626.02
Rate for 2015-2016 **	2.53*	11.44*	11.44**

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

Michigan Department of Education
Carry Forward Calculation
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School District 44020
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*** Final ***

Almont Community Schools
401 CHURCH ST
ALMONT, MI 48003

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	406,537.25	1,441,328.00	1,441,328.00
2011-2012 Fixed Carry Forward	-82,963.66	8,018.37	8,018.37
Total Indirect Costs	489,500.91	1,433,309.63	1,433,309.63
2011-2012 Direct Costs	12,154,016.20	11,119,225.45	11,119,225.45
2013-2014 Rate	4.03*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,899,280.96	10,976,201.40	10,976,201.40
Indirect costs based on rate ** multiplied by actual direct costs	479,541.02	1,414,832.36	1,414,832.36
2013-2014 Actual Indirect Costs	569,900.47	1,492,980.03	1,492,980.03
2011-2012 Fixed Carry Forward	-82,963.66	8,018.37	8,018.37
Total Indirect Costs	652,864.13	1,484,961.66	1,484,961.66
Over/(Under) Recovery	-173,323.11	-70,129.30	-70,129.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	569,900.47	1,492,980.03	1,492,980.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-173,323.11	-70,129.30	-70,129.30
Total Projected Indirect 2015-2016 (Numerator)	743,223.58	1,563,109.33	1,563,109.33
Direct Costs	11,899,280.96	10,976,201.40	10,976,201.40
Rate for 2015-2016 **	6.25*	14.24*	14.24**

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

Michigan Department of Education
Carry Forward Calculation
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School District 44050
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*** Final ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	104,705.01	520,350.86	520,350.86
2011-2012 Fixed Carry Forward	-6,885.76	47,901.13	47,567.74
Total Indirect Costs	111,590.77	472,449.73	472,783.12
2011-2012 Direct Costs	5,314,483.14	4,898,837.29	4,898,837.29
2013-2014 Rate	2.10*	9.64*	9.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,185,961.55	4,777,730.36	4,777,730.36
Indirect costs based on rate ** multiplied by actual direct costs	108,905.19	460,573.21	461,050.98
2013-2014 Actual Indirect Costs	101,106.00	509,337.19	509,337.19
2011-2012 Fixed Carry Forward	-6,885.76	47,901.13	47,567.74
Total Indirect Costs	107,991.76	461,436.06	461,769.45
Over/(Under) Recovery	913.43	-862.85	-718.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	101,106.00	509,337.19	509,337.19
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	913.43	-862.85	-718.47
Total Projected Indirect 2015-2016 (Numerator)	100,192.57	510,200.04	510,055.66
Direct Costs	5,185,961.55	4,777,730.36	4,777,730.36
Rate for 2015-2016 **	1.93*	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 2015-2016 Indirect Cost Rates
School District 44060
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*** Final ***

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	403,982.23	1,795,665.58	1,795,665.58
2011-2012 Fixed Carry Forward	-15,156.81	279,568.94	279,429.11
Total Indirect Costs	419,139.04	1,516,096.64	1,516,236.47
2011-2012 Direct Costs	17,861,120.84	16,469,437.49	16,469,437.49
2013-2014 Rate	2.35*	9.21*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,697,958.61	16,292,885.31	16,292,885.31
Indirect costs based on rate ** multiplied by actual direct costs	415,902.03	1,500,574.74	1,500,574.74
2013-2014 Actual Indirect Costs	405,100.77	1,810,174.07	1,810,174.07
2011-2012 Fixed Carry Forward	-15,156.81	279,568.94	279,429.11
Total Indirect Costs	420,257.58	1,530,605.13	1,530,744.96
Over/(Under) Recovery	-4,355.55	-30,030.39	-30,170.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	405,100.77	1,810,174.07	1,810,174.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,355.55	-30,030.39	-30,170.22
Total Projected Indirect 2015-2016 (Numerator)	409,456.32	1,840,204.46	1,840,344.29
Direct Costs	17,697,958.61	16,292,885.31	16,292,885.31
Rate for 2015-2016 **	2.31*	11.29*	11.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	552,702.27	2,254,217.18	2,254,217.18
2011-2012 Fixed Carry Forward	-17,233.82	173,437.30	174,883.42
Total Indirect Costs	569,936.09	2,080,779.88	2,079,333.76
2011-2012 Direct Costs	19,064,979.64	17,363,464.73	17,363,464.73
2013-2014 Rate	2.99*	11.98*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,501,497.93	18,200,545.16	18,200,545.16
Indirect costs based on rate ** multiplied by actual direct costs	583,094.79	2,180,425.31	2,180,425.31
2013-2014 Actual Indirect Costs	543,520.16	1,844,472.93	1,844,472.93
2011-2012 Fixed Carry Forward	-17,233.82	173,437.30	174,883.42
Total Indirect Costs	560,753.98	1,671,035.63	1,669,589.51
Over/(Under) Recovery	22,340.81	509,389.68	510,835.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	543,520.16	1,844,472.93	1,844,472.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	22,340.81	509,389.68	510,835.80
Total Projected Indirect 2015-2016 (Numerator)	521,179.35	1,335,083.25	1,333,637.13
Direct Costs	19,501,497.93	18,200,545.16	18,200,545.16
Rate for 2015-2016 **	2.67*	7.34*	7.33**

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

Michigan Department of Education
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*** Final ***

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	162,282.76	445,980.95	445,980.95
2011-2012 Fixed Carry Forward	-75,696.58	0.00	-33,130.11
Total Indirect Costs	237,979.34	445,980.95	479,111.06
2011-2012 Direct Costs	2,996,061.62	2,712,363.43	2,712,363.43
2013-2014 Rate	7.94*	16.44*	17.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,172,239.70	2,857,891.11	2,857,891.11
Indirect costs based on rate ** multiplied by actual direct costs	251,875.83	428,683.67	504,703.57
2013-2014 Actual Indirect Costs	129,408.92	443,757.51	443,757.51
2011-2012 Fixed Carry Forward	-75,696.58	0.00	-33,130.11
Total Indirect Costs	205,105.50	443,757.51	476,887.62
Over/(Under) Recovery	46,770.33	0.00	27,815.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	129,408.92	443,757.51	443,757.51
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	46,770.33	0.00	27,815.95
Total Projected Indirect 2015-2016 (Numerator)	82,638.59	443,757.51	415,941.56
Direct Costs	3,172,239.70	2,857,891.11	2,857,891.11
Rate for 2015-2016 **	2.61*	15.53*	14.55**

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

Michigan Department of Education
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*** Final ***

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	227,864.78	976,935.58	976,935.58
2011-2012 Fixed Carry Forward	-25,065.72	-7,289.73	-7,289.73
Total Indirect Costs	252,930.50	984,225.31	984,225.31
2011-2012 Direct Costs	8,980,150.66	8,231,079.86	8,231,079.86
2013-2014 Rate	2.82*	11.96*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,829,157.00	8,956,524.88	8,956,524.88
Indirect costs based on rate ** multiplied by actual direct costs	277,182.23	1,071,200.38	1,071,200.38
2013-2014 Actual Indirect Costs	271,377.98	1,144,010.10	1,144,010.10
2011-2012 Fixed Carry Forward	-25,065.72	-7,289.73	-7,289.73
Total Indirect Costs	296,443.70	1,151,299.83	1,151,299.83
Over/(Under) Recovery	-19,261.47	-80,099.45	-80,099.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	271,377.98	1,144,010.10	1,144,010.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-19,261.47	-80,099.45	-80,099.45
Total Projected Indirect 2015-2016 (Numerator)	290,639.45	1,224,109.55	1,224,109.55
Direct Costs	9,829,157.00	8,956,524.88	8,956,524.88
Rate for 2015-2016 **	2.96*	13.67*	13.67**

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

Michigan Department of Education
Carry Forward Calculation
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Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	272,659.73	689,599.42	689,599.42
2011-2012 Fixed Carry Forward	-49,944.39	-38,120.35	-36,173.69
Total Indirect Costs	322,604.12	727,719.77	725,773.11
2011-2012 Direct Costs	4,882,183.52	4,465,243.83	4,465,243.83
2013-2014 Rate	6.61*	16.30*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,322,732.16	4,894,594.62	4,894,594.62
Indirect costs based on rate ** multiplied by actual direct costs	351,832.60	734,189.19	795,371.63
2013-2014 Actual Indirect Costs	304,669.20	732,806.74	732,806.74
2011-2012 Fixed Carry Forward	-49,944.39	-38,120.35	-36,173.69
Total Indirect Costs	354,613.59	770,927.09	768,980.43
Over/(Under) Recovery	-2,780.99	0.00	26,391.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	304,669.20	732,806.74	732,806.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,780.99	0.00	26,391.20
Total Projected Indirect 2015-2016 (Numerator)	307,450.19	732,806.74	706,415.54
Direct Costs	5,322,732.16	4,894,594.62	4,894,594.62
Rate for 2015-2016 **	5.78*	14.97*	14.43**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	145,136.69	555,850.46	555,850.46
2011-2012 Fixed Carry Forward	-4,146.28	0.00	47,843.49
Total Indirect Costs	149,282.97	555,850.46	508,006.97
2011-2012 Direct Costs	3,788,185.91	3,377,472.14	3,377,472.14
2013-2014 Rate	3.94*	16.46*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,669,830.49	3,279,276.31	3,279,276.31
Indirect costs based on rate ** multiplied by actual direct costs	144,591.32	491,891.45	493,203.16
2013-2014 Actual Indirect Costs	144,641.29	535,195.47	535,195.47
2011-2012 Fixed Carry Forward	-4,146.28	0.00	47,843.49
Total Indirect Costs	148,787.57	535,195.47	487,351.98
Over/(Under) Recovery	-4,196.25	0.00	5,851.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	144,641.29	535,195.47	535,195.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,196.25	0.00	5,851.18
Total Projected Indirect 2015-2016 (Numerator)	148,837.54	535,195.47	529,344.29
Direct Costs	3,669,830.49	3,279,276.31	3,279,276.31
Rate for 2015-2016 **	4.06*	16.32*	16.14**

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

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Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	250,080.18	901,192.66	901,192.66
2011-2012 Fixed Carry Forward	-45,542.50	-133,065.51	-133,544.26
Total Indirect Costs	295,622.68	1,034,258.17	1,034,736.92
2011-2012 Direct Costs	6,351,240.58	5,700,128.10	5,700,128.10
2013-2014 Rate	4.65*	18.14*	18.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,935,910.95	7,210,944.30	7,210,944.30
Indirect costs based on rate ** multiplied by actual direct costs	369,019.86	1,081,641.65	1,308,786.39
2013-2014 Actual Indirect Costs	302,253.50	1,027,220.15	1,027,220.15
2011-2012 Fixed Carry Forward	-45,542.50	-133,065.51	-133,544.26
Total Indirect Costs	347,796.00	1,160,285.66	1,160,764.41
Over/(Under) Recovery	21,223.86	0.00	148,021.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	302,253.50	1,027,220.15	1,027,220.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	21,223.86	0.00	148,021.98
Total Projected Indirect 2015-2016 (Numerator)	281,029.64	1,027,220.15	879,198.17
Direct Costs	7,935,910.95	7,210,944.30	7,210,944.30
Rate for 2015-2016 **	3.54*	14.25*	12.19**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Leelanau Montessori Public School Academy
310 S ELM ST
SUTTONS BAY, MI 49682

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	20,814.00	79,028.00	79,028.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,814.00	79,028.00	79,028.00
2011-2012 Direct Costs	798,527.00	740,313.00	740,313.00
2013-2014 Rate	2.61*	10.67*	10.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	805,962.52	737,804.60	737,804.60
Indirect costs based on rate ** multiplied by actual direct costs	21,035.62	78,723.75	78,723.75
2013-2014 Actual Indirect Costs	55,942.58	124,100.50	124,100.50
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	55,942.58	124,100.50	124,100.50
Over/(Under) Recovery	-34,906.96	-45,376.75	-45,376.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	55,942.58	124,100.50	124,100.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,906.96	-45,376.75	-45,376.75
Total Projected Indirect 2015-2016 (Numerator)	90,849.54	169,477.25	169,477.25
Direct Costs	805,962.52	737,804.60	737,804.60
Rate for 2015-2016 **	11.27*	22.97*	22.97**

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

Michigan Department of Education
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*** Final ***

Lenawee ISD
4107 NORTH ADRIAN HWY
ADRIAN, MI 49221

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,808,233.31	3,468,388.87	3,468,388.87
2011-2012 Fixed Carry Forward	280,560.53	707,219.98	708,591.10
Total Indirect Costs	1,527,672.78	2,761,168.89	2,759,797.77
2011-2012 Direct Costs	35,206,631.61	33,546,476.05	33,546,476.05
2013-2014 Rate	4.34*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	35,033,432.38	33,098,494.51	33,098,494.51
Indirect costs based on rate ** multiplied by actual direct costs	1,520,450.97	2,724,006.10	2,724,006.10
2013-2014 Actual Indirect Costs	1,983,105.58	3,918,043.45	3,918,043.45
2011-2012 Fixed Carry Forward	280,560.53	707,219.98	708,591.10
Total Indirect Costs	1,702,545.05	3,210,823.47	3,209,452.35
Over/(Under) Recovery	-182,094.08	-486,817.37	-485,446.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,983,105.58	3,918,043.45	3,918,043.45
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-182,094.08	-486,817.37	-485,446.25
Total Projected Indirect 2015-2016 (Numerator)	2,165,199.66	4,404,860.82	4,403,489.70
Direct Costs	35,033,432.38	33,098,494.51	33,098,494.51
Rate for 2015-2016 **	6.18*	13.31*	13.30**

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

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*** Final ***

Adrian, School District of the City of
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,320,754.28	3,970,129.83	3,970,129.83
2011-2012 Fixed Carry Forward	-385,643.55	-590,041.31	-504,398.57
Total Indirect Costs	1,706,397.83	4,560,171.14	4,474,528.40
2011-2012 Direct Costs	31,269,938.81	28,620,563.26	28,620,563.26
2013-2014 Rate	5.46*	15.93*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	30,726,997.82	28,030,885.10	28,030,885.10
Indirect costs based on rate ** multiplied by actual direct costs	1,677,694.08	4,204,632.77	4,381,227.34
2013-2014 Actual Indirect Costs	1,275,038.44	3,971,151.16	3,971,151.16
2011-2012 Fixed Carry Forward	-385,643.55	-590,041.31	-504,398.57
Total Indirect Costs	1,660,681.99	4,561,192.47	4,475,549.73
Over/(Under) Recovery	17,012.09	0.00	-94,322.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,275,038.44	3,971,151.16	3,971,151.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	17,012.09	0.00	-94,322.39
Total Projected Indirect 2015-2016 (Numerator)	1,258,026.35	3,971,151.16	4,065,473.55
Direct Costs	30,726,997.82	28,030,885.10	28,030,885.10
Rate for 2015-2016 **	4.09*	14.17*	14.50**

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

Michigan Department of Education
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*** Final ***

Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	216,770.02	1,163,436.07	1,163,436.07
2011-2012 Fixed Carry Forward	21,771.61	0.00	93,661.93
Total Indirect Costs	194,998.41	1,163,436.07	1,069,774.14
2011-2012 Direct Costs	7,893,446.55	6,946,780.50	6,946,780.50
2013-2014 Rate	2.47*	16.75*	15.40**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,075,064.40	7,181,341.44	7,181,341.44
Indirect costs based on rate ** multiplied by actual direct costs	199,454.09	1,077,201.22	1,105,926.58
2013-2014 Actual Indirect Costs	225,427.86	1,119,150.82	1,119,150.82
2011-2012 Fixed Carry Forward	21,771.61	0.00	93,661.93
Total Indirect Costs	203,656.25	1,119,150.82	1,025,488.89
Over/(Under) Recovery	-4,202.16	0.00	80,437.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	225,427.86	1,119,150.82	1,119,150.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,202.16	0.00	80,437.69
Total Projected Indirect 2015-2016 (Numerator)	229,630.02	1,119,150.82	1,038,713.13
Direct Costs	8,075,064.40	7,181,341.44	7,181,341.44
Rate for 2015-2016 **	2.84*	15.58*	14.46**

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

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*** Final ***

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	275,623.23	946,169.67	946,169.67
2011-2012 Fixed Carry Forward	73,626.89	242,838.16	245,623.18
Total Indirect Costs	201,996.34	703,331.51	700,546.49
2011-2012 Direct Costs	9,988,789.65	9,318,243.21	9,318,243.21
2013-2014 Rate	2.02*	7.55*	7.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,979,474.12	9,256,831.76	9,256,831.76
Indirect costs based on rate ** multiplied by actual direct costs	201,585.38	698,890.80	696,113.75
2013-2014 Actual Indirect Costs	459,478.40	1,182,120.76	1,182,120.76
2011-2012 Fixed Carry Forward	73,626.89	242,838.16	245,623.18
Total Indirect Costs	385,851.51	939,282.60	936,497.58
Over/(Under) Recovery	-184,266.13	-240,391.80	-240,383.83

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	459,478.40	1,182,120.76	1,182,120.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-184,266.13	-240,391.80	-240,383.83
Total Projected Indirect 2015-2016 (Numerator)	643,744.53	1,422,512.56	1,422,504.59
Direct Costs	9,979,474.12	9,256,831.76	9,256,831.76
Rate for 2015-2016 **	6.45*	15.37*	15.37**

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

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Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	179,043.50	851,997.81	851,997.81
2011-2012 Fixed Carry Forward	75,396.10	59,731.35	-10,273.53
Total Indirect Costs	103,647.40	792,266.46	862,271.34
2011-2012 Direct Costs	6,913,400.30	6,240,445.99	6,240,445.99
2013-2014 Rate	1.50*	12.70*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,704,744.18	6,032,047.13	6,032,047.13
Indirect costs based on rate ** multiplied by actual direct costs	100,571.16	766,069.99	833,628.91
2013-2014 Actual Indirect Costs	156,029.41	828,726.46	828,726.46
2011-2012 Fixed Carry Forward	75,396.10	59,731.35	-10,273.53
Total Indirect Costs	80,633.31	768,995.11	838,999.99
Over/(Under) Recovery	19,937.85	-2,925.12	-5,371.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	156,029.41	828,726.46	828,726.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	19,937.85	-2,925.12	-5,371.08
Total Projected Indirect 2015-2016 (Numerator)	136,091.56	831,651.58	834,097.54
Direct Costs	6,704,744.18	6,032,047.13	6,032,047.13
Rate for 2015-2016 **	2.03*	13.79*	13.83**

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

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*** Final ***

Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	176,300.70	967,343.36	967,343.36
2011-2012 Fixed Carry Forward	0.00	20,227.74	14,202.30
Total Indirect Costs	176,300.70	947,115.62	953,141.06
2011-2012 Direct Costs	9,062,157.40	8,271,114.74	8,271,114.74
2013-2014 Rate	1.95*	11.45*	11.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,612,633.47	8,855,099.08	8,855,099.08
Indirect costs based on rate ** multiplied by actual direct costs	187,446.35	1,013,908.84	1,020,107.41
2013-2014 Actual Indirect Costs	200,706.29	958,240.68	958,240.68
2011-2012 Fixed Carry Forward	0.00	20,227.74	14,202.30
Total Indirect Costs	200,706.29	938,012.94	944,038.38
Over/(Under) Recovery	-13,259.94	75,895.90	76,069.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	200,706.29	958,240.68	958,240.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,259.94	75,895.90	76,069.03
Total Projected Indirect 2015-2016 (Numerator)	213,966.23	882,344.78	882,171.65
Direct Costs	9,612,633.47	8,855,099.08	8,855,099.08
Rate for 2015-2016 **	2.23*	9.96*	9.96**

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

Michigan Department of Education
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*** Final ***

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	269,304.95	843,344.54	843,344.54
2011-2012 Fixed Carry Forward	1,107.75	-15,560.74	148.71
Total Indirect Costs	268,197.20	858,905.28	843,195.83
2011-2012 Direct Costs	7,036,052.08	6,462,012.49	6,462,012.49
2013-2014 Rate	3.81*	13.29*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,454,068.37	6,744,437.55	6,744,437.55
Indirect costs based on rate ** multiplied by actual direct costs	284,000.00	896,335.75	880,149.10
2013-2014 Actual Indirect Costs	257,882.71	967,513.53	967,513.53
2011-2012 Fixed Carry Forward	1,107.75	-15,560.74	148.71
Total Indirect Costs	256,774.96	983,074.27	967,364.82
Over/(Under) Recovery	27,225.04	-86,738.52	-87,215.72

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	257,882.71	967,513.53	967,513.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	27,225.04	-86,738.52	-87,215.72
Total Projected Indirect 2015-2016 (Numerator)	230,657.67	1,054,252.05	1,054,729.25
Direct Costs	7,454,068.37	6,744,437.55	6,744,437.55
Rate for 2015-2016 **	3.09*	15.63*	15.64**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	169,192.04	1,020,855.50	1,020,855.50
2011-2012 Fixed Carry Forward	22,623.93	53,455.35	53,695.39
Total Indirect Costs	146,568.11	967,400.15	967,160.11
2011-2012 Direct Costs	13,559,875.48	12,708,212.02	12,708,212.02
2013-2014 Rate	1.08*	7.61*	7.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,921,306.01	13,893,705.47	13,893,705.47
Indirect costs based on rate ** multiplied by actual direct costs	161,150.10	1,057,310.99	1,057,310.99
2013-2014 Actual Indirect Costs	162,968.84	1,190,569.38	1,190,569.38
2011-2012 Fixed Carry Forward	22,623.93	53,455.35	53,695.39
Total Indirect Costs	140,344.91	1,137,114.03	1,136,873.99
Over/(Under) Recovery	20,805.19	-79,803.04	-79,563.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	162,968.84	1,190,569.38	1,190,569.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	20,805.19	-79,803.04	-79,563.00
Total Projected Indirect 2015-2016 (Numerator)	142,163.65	1,270,372.42	1,270,132.38
Direct Costs	14,921,306.01	13,893,705.47	13,893,705.47
Rate for 2015-2016 **	0.95*	9.14*	9.14**

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

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Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	207,305.56	828,384.02	828,384.02
2011-2012 Fixed Carry Forward	26,298.52	-67,926.46	-67,316.52
Total Indirect Costs	181,007.04	896,310.48	895,700.54
2011-2012 Direct Costs	6,177,533.42	5,556,454.96	5,556,454.96
2013-2014 Rate	2.93*	16.13*	16.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,705,755.97	5,001,620.88	5,001,620.88
Indirect costs based on rate ** multiplied by actual direct costs	167,178.65	750,243.13	806,261.29
2013-2014 Actual Indirect Costs	214,336.41	918,471.50	918,471.50
2011-2012 Fixed Carry Forward	26,298.52	-67,926.46	-67,316.52
Total Indirect Costs	188,037.89	986,397.96	985,788.02
Over/(Under) Recovery	-20,859.24	0.00	-179,526.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	214,336.41	918,471.50	918,471.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,859.24	0.00	-179,526.73
Total Projected Indirect 2015-2016 (Numerator)	235,195.65	918,471.50	1,097,998.23
Direct Costs	5,705,755.97	5,001,620.88	5,001,620.88
Rate for 2015-2016 **	4.12*	18.36*	21.95**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	338,541.52	1,405,358.40	1,405,358.40
2011-2012 Fixed Carry Forward	-39,940.99	11,715.57	10,990.86
Total Indirect Costs	378,482.51	1,393,642.83	1,394,367.54
2011-2012 Direct Costs	12,439,587.42	11,372,770.54	11,372,770.54
2013-2014 Rate	3.04*	12.25*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,491,526.26	11,342,025.38	11,342,025.38
Indirect costs based on rate ** multiplied by actual direct costs	379,742.40	1,389,398.11	1,390,532.31
2013-2014 Actual Indirect Costs	353,009.76	1,538,025.27	1,538,025.27
2011-2012 Fixed Carry Forward	-39,940.99	11,715.57	10,990.86
Total Indirect Costs	392,950.75	1,526,309.70	1,527,034.41
Over/(Under) Recovery	-13,208.35	-136,911.59	-136,502.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	353,009.76	1,538,025.27	1,538,025.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,208.35	-136,911.59	-136,502.10
Total Projected Indirect 2015-2016 (Numerator)	366,218.11	1,674,936.86	1,674,527.37
Direct Costs	12,491,526.26	11,342,025.38	11,342,025.38
Rate for 2015-2016 **	2.93*	14.77*	14.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 46130
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*** Final ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	141,739.14	1,018,066.35	1,018,066.35
2011-2012 Fixed Carry Forward	-135.97	0.00	58,076.37
Total Indirect Costs	141,875.11	1,018,066.35	959,989.98
2011-2012 Direct Costs	7,683,388.21	6,807,061.00	6,807,061.00
2013-2014 Rate	1.85*	14.96*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,889,246.86	7,210,148.96	7,210,148.96
Indirect costs based on rate ** multiplied by actual direct costs	145,951.07	1,078,638.28	1,016,631.00
2013-2014 Actual Indirect Costs	146,844.70	825,942.60	825,942.60
2011-2012 Fixed Carry Forward	-135.97	0.00	58,076.37
Total Indirect Costs	146,980.67	825,942.60	767,866.23
Over/(Under) Recovery	-1,029.60	252,695.68	248,764.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	146,844.70	825,942.60	825,942.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,029.60	252,695.68	248,764.77
Total Projected Indirect 2015-2016 (Numerator)	147,874.30	573,246.92	577,177.83
Direct Costs	7,889,246.86	7,210,148.96	7,210,148.96
Rate for 2015-2016 **	1.87*	7.95*	8.01**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,009,973.28	2,915,345.66	2,915,345.66
2011-2012 Fixed Carry Forward	-61,677.18	0.00	113,012.26
Total Indirect Costs	1,071,650.46	2,915,345.66	2,802,333.40
2011-2012 Direct Costs	21,041,156.99	19,135,784.61	19,135,784.61
2013-2014 Rate	5.09*	15.24*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,292,734.21	20,149,393.83	20,149,393.83
Indirect costs based on rate ** multiplied by actual direct costs	1,134,700.17	3,022,409.07	2,949,871.26
2013-2014 Actual Indirect Costs	913,077.51	3,056,417.89	3,056,417.89
2011-2012 Fixed Carry Forward	-61,677.18	0.00	113,012.26
Total Indirect Costs	974,754.69	3,056,417.89	2,943,405.63
Over/(Under) Recovery	159,945.48	0.00	6,465.63

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	913,077.51	3,056,417.89	3,056,417.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	159,945.48	0.00	6,465.63
Total Projected Indirect 2015-2016 (Numerator)	753,132.03	3,056,417.89	3,049,952.26
Direct Costs	22,292,734.21	20,149,393.83	20,149,393.83
Rate for 2015-2016 **	3.38*	15.17*	15.14**

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

Michigan Department of Education
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*** Final ***

Livingston ESA
1425 WEST GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,155,865.09	3,804,059.26	3,804,059.26
2011-2012 Fixed Carry Forward	-526,210.34	-376,383.71	-376,383.71
Total Indirect Costs	3,682,075.43	4,180,442.97	4,180,442.97
2011-2012 Direct Costs	35,657,813.58	35,009,619.41	35,009,619.41
2013-2014 Rate	10.33*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	36,151,203.80	35,403,700.91	35,403,700.91
Indirect costs based on rate ** multiplied by actual direct costs	3,734,419.35	4,227,201.89	4,227,201.89
2013-2014 Actual Indirect Costs	2,768,860.62	3,516,363.51	3,516,363.51
2011-2012 Fixed Carry Forward	-526,210.34	-376,383.71	-376,383.71
Total Indirect Costs	3,295,070.96	3,892,747.22	3,892,747.22
Over/(Under) Recovery	439,348.39	334,454.67	334,454.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,768,860.62	3,516,363.51	3,516,363.51
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	439,348.39	334,454.67	334,454.67
Total Projected Indirect 2015-2016 (Numerator)	2,329,512.23	3,181,908.84	3,181,908.84
Direct Costs	36,151,203.80	35,403,700.91	35,403,700.91
Rate for 2015-2016 **	6.44*	8.99*	8.99**

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

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,583,657.53	6,232,159.92	6,232,159.92
2011-2012 Fixed Carry Forward	-102,903.23	0.00	1,268,497.63
Total Indirect Costs	1,686,560.76	6,232,159.92	4,963,662.29
2011-2012 Direct Costs	50,432,085.86	45,783,583.47	45,783,583.47
2013-2014 Rate	3.34*	13.61*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	53,981,861.09	49,919,285.59	49,919,285.59
Indirect costs based on rate ** multiplied by actual direct costs	1,802,994.16	6,794,014.77	5,411,250.56
2013-2014 Actual Indirect Costs	1,364,019.59	5,426,595.09	5,426,595.09
2011-2012 Fixed Carry Forward	-102,903.23	0.00	1,268,497.63
Total Indirect Costs	1,466,922.82	5,426,595.09	4,158,097.46
Over/(Under) Recovery	336,071.34	1,367,419.68	1,253,153.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,364,019.59	5,426,595.09	5,426,595.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	336,071.34	1,367,419.68	1,253,153.10
Total Projected Indirect 2015-2016 (Numerator)	1,027,948.25	4,059,175.41	4,173,441.99
Direct Costs	53,981,861.09	49,919,285.59	49,919,285.59
Rate for 2015-2016 **	1.90*	8.13*	8.36**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Fowlerville Community Schools
7677 Sharpe Road, Suite A
Fowlerville, MI 48836

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	771,981.75	3,174,434.62	3,174,434.62
2011-2012 Fixed Carry Forward	-44,633.77	0.00	-31,726.52
Total Indirect Costs	816,615.52	3,174,434.62	3,206,161.14
2011-2012 Direct Costs	23,480,280.11	21,077,827.24	21,077,827.24
2013-2014 Rate	3.48*	15.06*	15.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,548,864.51	22,176,523.00	22,176,523.00
Indirect costs based on rate ** multiplied by actual direct costs	854,300.48	3,326,478.45	3,373,049.15
2013-2014 Actual Indirect Costs	769,607.44	3,141,948.95	3,141,948.95
2011-2012 Fixed Carry Forward	-44,633.77	0.00	-31,726.52
Total Indirect Costs	814,241.21	3,141,948.95	3,173,675.47
Over/(Under) Recovery	40,059.27	0.00	199,373.68

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	769,607.44	3,141,948.95	3,141,948.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	40,059.27	0.00	199,373.68
Total Projected Indirect 2015-2016 (Numerator)	729,548.17	3,141,948.95	2,942,575.27
Direct Costs	24,548,864.51	22,176,523.00	22,176,523.00
Rate for 2015-2016 **	2.97*	14.17*	13.27**

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

Michigan Department of Education
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*** Final ***

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,065,032.89	6,209,467.99	6,209,467.99
2011-2012 Fixed Carry Forward	67,883.63	0.00	34,708.39
Total Indirect Costs	997,149.26	6,209,467.99	6,174,759.60
2011-2012 Direct Costs	45,835,778.47	40,691,343.37	40,691,343.37
2013-2014 Rate	2.18*	15.26*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	47,060,976.66	41,891,657.04	41,891,657.04
Indirect costs based on rate ** multiplied by actual direct costs	1,025,929.29	6,283,748.56	6,354,964.37
2013-2014 Actual Indirect Costs	1,143,068.12	6,312,387.74	6,312,387.74
2011-2012 Fixed Carry Forward	67,883.63	0.00	34,708.39
Total Indirect Costs	1,075,184.49	6,312,387.74	6,277,679.35
Over/(Under) Recovery	-49,255.20	0.00	77,285.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,143,068.12	6,312,387.74	6,312,387.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-49,255.20	0.00	77,285.02
Total Projected Indirect 2015-2016 (Numerator)	1,192,323.32	6,312,387.74	6,235,102.72
Direct Costs	47,060,976.66	41,891,657.04	41,891,657.04
Rate for 2015-2016 **	2.53*	15.07*	14.88**

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

Michigan Department of Education
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*** Final ***

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,367,624.43	8,496,623.99	8,496,623.99
2011-2012 Fixed Carry Forward	-222,554.13	-1,188,372.84	-1,189,622.24
Total Indirect Costs	2,590,178.56	9,684,996.83	9,686,246.23
2011-2012 Direct Costs	58,918,792.00	52,877,925.13	52,877,925.13
2013-2014 Rate	4.40*	18.32*	18.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	58,167,617.05	52,318,234.43	52,318,234.43
Indirect costs based on rate ** multiplied by actual direct costs	2,559,375.15	7,847,735.16	9,584,700.55
2013-2014 Actual Indirect Costs	2,312,353.50	8,161,736.12	8,161,736.12
2011-2012 Fixed Carry Forward	-222,554.13	-1,188,372.84	-1,189,622.24
Total Indirect Costs	2,534,907.63	9,350,108.96	9,351,358.36
Over/(Under) Recovery	24,467.52	0.00	233,342.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,312,353.50	8,161,736.12	8,161,736.12
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	24,467.52	0.00	233,342.19
Total Projected Indirect 2015-2016 (Numerator)	2,287,885.98	8,161,736.12	7,928,393.93
Direct Costs	58,167,617.05	52,318,234.43	52,318,234.43
Rate for 2015-2016 **	3.93*	15.60*	15.15**

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

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*** Final ***

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,123,008.59	4,535,102.57	4,535,102.57
2011-2012 Fixed Carry Forward	99,602.05	102,426.94	114,366.58
Total Indirect Costs	1,023,406.54	4,432,675.63	4,420,735.99
2011-2012 Direct Costs	34,852,971.99	31,440,878.01	31,440,878.01
2013-2014 Rate	2.94*	14.10*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	31,304,654.65	28,141,724.88	28,141,724.88
Indirect costs based on rate ** multiplied by actual direct costs	920,356.85	3,967,983.21	3,956,726.52
2013-2014 Actual Indirect Costs	1,029,613.67	4,192,543.44	4,192,543.44
2011-2012 Fixed Carry Forward	99,602.05	102,426.94	114,366.58
Total Indirect Costs	930,011.62	4,090,116.50	4,078,176.86
Over/(Under) Recovery	-9,654.77	-122,133.29	-121,450.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,029,613.67	4,192,543.44	4,192,543.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-9,654.77	-122,133.29	-121,450.34
Total Projected Indirect 2015-2016 (Numerator)	1,039,268.44	4,314,676.73	4,313,993.78
Direct Costs	31,304,654.65	28,141,724.88	28,141,724.88
Rate for 2015-2016 **	3.32*	15.33*	15.33**

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

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Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	70,172.00	420,456.00	420,456.00
2011-2012 Fixed Carry Forward	19,806.11	0.00	0.00
Total Indirect Costs	50,365.89	420,456.00	420,456.00
2011-2012 Direct Costs	1,329,071.00	978,787.00	978,787.00
2013-2014 Rate	3.79*	42.96*	42.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,058,831.00	824,476.00	824,476.00
Indirect costs based on rate ** multiplied by actual direct costs	40,129.69	123,671.40	206,119.00
2013-2014 Actual Indirect Costs	44,303.00	278,658.00	278,658.00
2011-2012 Fixed Carry Forward	19,806.11	0.00	0.00
Total Indirect Costs	24,496.89	278,658.00	278,658.00
Over/(Under) Recovery	15,632.80	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	44,303.00	278,658.00	278,658.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	15,632.80	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	28,670.20	278,658.00	278,658.00
Direct Costs	1,058,831.00	824,476.00	824,476.00
Rate for 2015-2016 **	2.71*	33.80*	33.80**

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

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Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	317,945.00	1,159,237.00	1,159,237.00
2011-2012 Fixed Carry Forward	-20,101.18	0.00	-17,370.54
Total Indirect Costs	338,046.18	1,159,237.00	1,176,607.54
2011-2012 Direct Costs	6,153,798.00	5,312,506.00	5,312,506.00
2013-2014 Rate	5.49*	21.82*	22.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,252,883.00	5,401,286.00	5,401,286.00
Indirect costs based on rate ** multiplied by actual direct costs	343,283.28	810,192.90	1,196,384.85
2013-2014 Actual Indirect Costs	336,710.00	1,188,307.00	1,188,307.00
2011-2012 Fixed Carry Forward	-20,101.18	0.00	-17,370.54
Total Indirect Costs	356,811.18	1,188,307.00	1,205,677.54
Over/(Under) Recovery	-13,527.90	0.00	-9,292.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	336,710.00	1,188,307.00	1,188,307.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,527.90	0.00	-9,292.69
Total Projected Indirect 2015-2016 (Numerator)	350,237.90	1,188,307.00	1,197,599.69
Direct Costs	6,252,883.00	5,401,286.00	5,401,286.00
Rate for 2015-2016 **	5.60*	22.00*	22.17**

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

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*** Final ***

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	69,723.00	352,004.00	352,004.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	69,723.00	352,004.00	352,004.00
2011-2012 Direct Costs	1,004,074.00	721,793.00	721,793.00
2013-2014 Rate	6.94*	48.77*	48.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,578,213.00	1,269,486.00	1,269,486.00
Indirect costs based on rate ** multiplied by actual direct costs	109,527.98	190,422.90	317,371.50
2013-2014 Actual Indirect Costs	131,575.00	440,302.00	440,302.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	131,575.00	440,302.00	440,302.00
Over/(Under) Recovery	-22,047.02	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	131,575.00	440,302.00	440,302.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,047.02	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	153,622.02	440,302.00	440,302.00
Direct Costs	1,578,213.00	1,269,486.00	1,269,486.00
Rate for 2015-2016 **	9.73*	34.68*	34.68**

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

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Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	355,746.51	911,020.92	911,020.92
2011-2012 Fixed Carry Forward	-2,155.07	-217,916.99	-33,309.16
Total Indirect Costs	357,901.58	1,128,937.91	944,330.08
2011-2012 Direct Costs	7,535,173.04	6,979,898.63	6,979,898.63
2013-2014 Rate	4.75*	16.17*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,747,545.92	6,224,178.04	6,224,178.04
Indirect costs based on rate ** multiplied by actual direct costs	320,508.43	933,626.71	842,131.29
2013-2014 Actual Indirect Costs	252,409.15	775,777.03	775,777.03
2011-2012 Fixed Carry Forward	-2,155.07	-217,916.99	-33,309.16
Total Indirect Costs	254,564.22	993,694.02	809,086.19
Over/(Under) Recovery	65,944.21	0.00	33,045.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	252,409.15	775,777.03	775,777.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	65,944.21	0.00	33,045.10
Total Projected Indirect 2015-2016 (Numerator)	186,464.94	775,777.03	742,731.93
Direct Costs	6,747,545.92	6,224,178.04	6,224,178.04
Rate for 2015-2016 **	2.76*	12.46*	11.93**

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

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St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	114,317.48	681,316.12	681,316.12
2011-2012 Fixed Carry Forward	-6,075.38	71,082.54	70,434.03
Total Indirect Costs	120,392.86	610,233.58	610,882.09
2011-2012 Direct Costs	6,103,412.62	5,536,413.98	5,536,413.98
2013-2014 Rate	1.97*	11.02*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,928,844.74	5,344,441.33	5,344,441.33
Indirect costs based on rate ** multiplied by actual direct costs	116,798.24	588,957.43	589,491.88
2013-2014 Actual Indirect Costs	127,381.73	711,785.14	711,785.14
2011-2012 Fixed Carry Forward	-6,075.38	71,082.54	70,434.03
Total Indirect Costs	133,457.11	640,702.60	641,351.11
Over/(Under) Recovery	-16,658.87	-51,745.17	-51,859.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	127,381.73	711,785.14	711,785.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-16,658.87	-51,745.17	-51,859.23
Total Projected Indirect 2015-2016 (Numerator)	144,040.60	763,530.31	763,644.37
Direct Costs	5,928,844.74	5,344,441.33	5,344,441.33
Rate for 2015-2016 **	2.43*	14.29*	14.29**

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

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Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	7,241.11	13,082.66	13,082.66
2011-2012 Fixed Carry Forward	1,581.52	1,098.52	1,098.52
Total Indirect Costs	5,659.59	11,984.14	11,984.14
2011-2012 Direct Costs	106,847.09	101,005.54	101,005.54
2013-2014 Rate	5.30*	11.86*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	119,590.06	112,971.58	112,971.58
Indirect costs based on rate ** multiplied by actual direct costs	6,338.27	13,398.43	13,398.43
2013-2014 Actual Indirect Costs	8,273.97	14,892.45	14,892.45
2011-2012 Fixed Carry Forward	1,581.52	1,098.52	1,098.52
Total Indirect Costs	6,692.45	13,793.93	13,793.93
Over/(Under) Recovery	-354.18	-395.50	-395.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	8,273.97	14,892.45	14,892.45
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-354.18	-395.50	-395.50
Total Projected Indirect 2015-2016 (Numerator)	8,628.15	15,287.95	15,287.95
Direct Costs	119,590.06	112,971.58	112,971.58
Rate for 2015-2016 **	7.21*	13.53*	13.53**

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

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Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	184,640.88	502,565.10	502,565.10
2011-2012 Fixed Carry Forward	-32,557.64	0.00	-3,929.71
Total Indirect Costs	217,198.52	502,565.10	506,494.81
2011-2012 Direct Costs	2,586,062.57	2,268,138.35	2,268,138.35
2013-2014 Rate	8.40*	22.16*	22.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,668,848.94	2,297,918.11	2,297,918.11
Indirect costs based on rate ** multiplied by actual direct costs	224,183.31	344,687.72	513,125.11
2013-2014 Actual Indirect Costs	158,213.11	529,143.94	529,143.94
2011-2012 Fixed Carry Forward	-32,557.64	0.00	-3,929.71
Total Indirect Costs	190,770.75	529,143.94	533,073.65
Over/(Under) Recovery	33,412.56	0.00	-19,948.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	158,213.11	529,143.94	529,143.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	33,412.56	0.00	-19,948.54
Total Projected Indirect 2015-2016 (Numerator)	124,800.55	529,143.94	549,092.48
Direct Costs	2,668,848.94	2,297,918.11	2,297,918.11
Rate for 2015-2016 **	4.68*	23.03*	23.90**

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

Michigan Department of Education
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Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	108,167.90	516,405.70	516,405.70
2011-2012 Fixed Carry Forward	-29,572.73	-197,013.66	-195,740.51
Total Indirect Costs	137,740.63	713,419.36	712,146.21
2011-2012 Direct Costs	2,612,461.66	2,204,223.86	2,204,223.86
2013-2014 Rate	5.27*	32.37*	32.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,418,809.24	2,026,986.64	2,026,986.64
Indirect costs based on rate ** multiplied by actual direct costs	127,471.25	304,048.00	506,746.66
2013-2014 Actual Indirect Costs	124,521.25	516,343.85	516,343.85
2011-2012 Fixed Carry Forward	-29,572.73	-197,013.66	-195,740.51
Total Indirect Costs	154,093.98	713,357.51	712,084.36
Over/(Under) Recovery	-26,622.73	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	124,521.25	516,343.85	516,343.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-26,622.73	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	151,143.98	516,343.85	516,343.85
Direct Costs	2,418,809.24	2,026,986.64	2,026,986.64
Rate for 2015-2016 **	6.25*	25.47*	25.47**

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

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*** Final ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	43,533.00	128,573.95	128,573.95
2011-2012 Fixed Carry Forward	2,059.40	-712.04	-6,726.64
Total Indirect Costs	41,473.60	129,285.99	135,300.59
2011-2012 Direct Costs	1,110,397.09	1,025,356.14	1,025,356.14
2013-2014 Rate	3.74*	12.61*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,056,019.25	963,906.38	963,906.38
Indirect costs based on rate ** multiplied by actual direct costs	39,495.12	121,548.59	127,235.64
2013-2014 Actual Indirect Costs	52,553.10	144,665.97	144,665.97
2011-2012 Fixed Carry Forward	2,059.40	-712.04	-6,726.64
Total Indirect Costs	50,493.70	145,378.01	151,392.61
Over/(Under) Recovery	-10,998.58	-23,829.42	-24,156.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	52,553.10	144,665.97	144,665.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,998.58	-23,829.42	-24,156.97
Total Projected Indirect 2015-2016 (Numerator)	63,551.68	168,495.39	168,822.94
Direct Costs	1,056,019.25	963,906.38	963,906.38
Rate for 2015-2016 **	6.02*	17.48*	17.51**

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

Michigan Department of Education
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*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	45,094.82	286,293.23	286,293.23
2011-2012 Fixed Carry Forward	-16,346.95	0.00	-111,989.00
Total Indirect Costs	61,441.77	286,293.23	398,282.23
2011-2012 Direct Costs	1,312,854.15	1,071,655.74	1,071,655.74
2013-2014 Rate	4.68*	26.72*	37.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,457,301.37	1,039,640.32	1,039,640.32
Indirect costs based on rate ** multiplied by actual direct costs	68,201.70	155,946.05	259,910.08
2013-2014 Actual Indirect Costs	67,615.53	485,276.58	485,276.58
2011-2012 Fixed Carry Forward	-16,346.95	0.00	-111,989.00
Total Indirect Costs	83,962.48	485,276.58	597,265.58
Over/(Under) Recovery	-15,760.78	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	67,615.53	485,276.58	485,276.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,760.78	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	83,376.31	485,276.58	485,276.58
Direct Costs	1,457,301.37	1,039,640.32	1,039,640.32
Rate for 2015-2016 **	5.72*	46.68*	46.68**

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

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*** Final ***

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	55,565.74	135,543.16	135,543.16
2011-2012 Fixed Carry Forward	8,338.76	0.00	35,199.23
Total Indirect Costs	47,226.98	135,543.16	100,343.93
2011-2012 Direct Costs	766,241.05	686,263.63	686,263.63
2013-2014 Rate	6.16*	19.75*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	789,748.64	699,814.60	699,814.60
Indirect costs based on rate ** multiplied by actual direct costs	48,648.52	104,972.19	102,312.89
2013-2014 Actual Indirect Costs	54,698.65	144,632.69	144,632.69
2011-2012 Fixed Carry Forward	8,338.76	0.00	35,199.23
Total Indirect Costs	46,359.89	144,632.69	109,433.46
Over/(Under) Recovery	2,288.63	0.00	-7,120.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	54,698.65	144,632.69	144,632.69
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,288.63	0.00	-7,120.57
Total Projected Indirect 2015-2016 (Numerator)	52,410.02	144,632.69	151,753.26
Direct Costs	789,748.64	699,814.60	699,814.60
Rate for 2015-2016 **	6.64*	20.67*	21.68**

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

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Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,676,642.37	8,808,958.74	8,808,958.74
2011-2012 Fixed Carry Forward	156,207.11	1,107,012.19	1,309,026.26
Total Indirect Costs	3,520,435.26	7,701,946.55	7,499,932.48
2011-2012 Direct Costs	95,277,506.64	90,145,190.27	90,145,190.27
2013-2014 Rate	3.69*	8.54*	8.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	105,661,257.00	98,782,828.98	98,782,828.98
Indirect costs based on rate ** multiplied by actual direct costs	3,898,900.38	8,436,053.59	8,218,731.37
2013-2014 Actual Indirect Costs	4,065,531.09	10,943,959.11	10,943,959.11
2011-2012 Fixed Carry Forward	156,207.11	1,107,012.19	1,309,026.26
Total Indirect Costs	3,909,323.98	9,836,946.92	9,634,932.85
Over/(Under) Recovery	-10,423.60	-1,400,893.33	-1,416,201.48

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,065,531.09	10,943,959.11	10,943,959.11
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,423.60	-1,400,893.33	-1,416,201.48
Total Projected Indirect 2015-2016 (Numerator)	4,075,954.69	12,344,852.44	12,360,160.59
Direct Costs	105,661,257.00	98,782,828.98	98,782,828.98
Rate for 2015-2016 **	3.86*	12.50*	12.51**

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

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Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,024,430.00	4,460,514.87	4,460,514.87
2011-2012 Fixed Carry Forward	-99,705.37	0.00	-27,946.17
Total Indirect Costs	1,124,135.37	4,460,514.87	4,488,461.04
2011-2012 Direct Costs	29,075,774.95	25,639,690.08	25,639,690.08
2013-2014 Rate	3.87*	17.40*	17.51**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	30,662,216.81	26,906,025.17	26,906,025.17
Indirect costs based on rate ** multiplied by actual direct costs	1,186,627.79	4,035,903.78	4,711,245.01
2013-2014 Actual Indirect Costs	1,102,405.89	4,858,597.53	4,858,597.53
2011-2012 Fixed Carry Forward	-99,705.37	0.00	-27,946.17
Total Indirect Costs	1,202,111.26	4,858,597.53	4,886,543.70
Over/(Under) Recovery	-15,483.47	0.00	-175,298.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,102,405.89	4,858,597.53	4,858,597.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,483.47	0.00	-175,298.69
Total Projected Indirect 2015-2016 (Numerator)	1,117,889.36	4,858,597.53	5,033,896.22
Direct Costs	30,662,216.81	26,906,025.17	26,906,025.17
Rate for 2015-2016 **	3.65*	18.06*	18.71**

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

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East Detroit Public Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,191,022.12	5,250,164.12	5,250,164.12
2011-2012 Fixed Carry Forward	-224,235.33	0.00	764,466.93
Total Indirect Costs	1,415,257.45	5,250,164.12	4,485,697.19
2011-2012 Direct Costs	34,283,439.37	30,436,039.37	30,436,039.37
2013-2014 Rate	4.13*	17.25*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,805,253.77	27,573,492.56	27,573,492.56
Indirect costs based on rate ** multiplied by actual direct costs	1,230,956.98	4,136,023.88	4,064,332.80
2013-2014 Actual Indirect Costs	987,502.27	4,221,280.99	4,221,280.99
2011-2012 Fixed Carry Forward	-224,235.33	0.00	764,466.93
Total Indirect Costs	1,211,737.60	4,221,280.99	3,456,814.06
Over/(Under) Recovery	19,219.38	0.00	607,518.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	987,502.27	4,221,280.99	4,221,280.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	19,219.38	0.00	607,518.74
Total Projected Indirect 2015-2016 (Numerator)	968,282.89	4,221,280.99	3,613,762.25
Direct Costs	29,805,253.77	27,573,492.56	27,573,492.56
Rate for 2015-2016 **	3.25*	15.31*	13.11**

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

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Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,050,887.29	6,942,055.31	6,942,055.31
2011-2012 Fixed Carry Forward	-169,111.96	0.00	671,788.14
Total Indirect Costs	2,219,999.25	6,942,055.31	6,270,267.17
2011-2012 Direct Costs	46,430,065.33	41,538,897.31	41,538,897.31
2013-2014 Rate	4.78*	16.71*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	48,677,582.60	43,454,038.72	43,454,038.72
Indirect costs based on rate ** multiplied by actual direct costs	2,326,788.45	6,518,105.81	6,557,214.44
2013-2014 Actual Indirect Costs	2,123,492.91	7,347,036.79	7,347,036.79
2011-2012 Fixed Carry Forward	-169,111.96	0.00	671,788.14
Total Indirect Costs	2,292,604.87	7,347,036.79	6,675,248.65
Over/(Under) Recovery	34,183.58	0.00	-118,034.21

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,123,492.91	7,347,036.79	7,347,036.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	34,183.58	0.00	-118,034.21
Total Projected Indirect 2015-2016 (Numerator)	2,089,309.33	7,347,036.79	7,465,071.00
Direct Costs	48,677,582.60	43,454,038.72	43,454,038.72
Rate for 2015-2016 **	4.29*	16.91*	17.18**

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

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Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,026,052.09	6,149,544.20	6,149,544.20
2011-2012 Fixed Carry Forward	-118,048.21	380,223.99	484,921.81
Total Indirect Costs	1,144,100.30	5,769,320.21	5,664,622.39
2011-2012 Direct Costs	51,731,402.11	46,607,910.00	46,607,910.00
2013-2014 Rate	2.21*	12.38*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	51,482,950.69	46,650,040.15	46,650,040.15
Indirect costs based on rate ** multiplied by actual direct costs	1,137,773.21	5,775,274.97	5,667,979.88
2013-2014 Actual Indirect Costs	690,025.70	5,522,936.24	5,522,936.24
2011-2012 Fixed Carry Forward	-118,048.21	380,223.99	484,921.81
Total Indirect Costs	808,073.91	5,142,712.25	5,038,014.43
Over/(Under) Recovery	329,699.30	632,562.72	629,965.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	690,025.70	5,522,936.24	5,522,936.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	329,699.30	632,562.72	629,965.45
Total Projected Indirect 2015-2016 (Numerator)	360,326.40	4,890,373.52	4,892,970.79
Direct Costs	51,482,950.69	46,650,040.15	46,650,040.15
Rate for 2015-2016 **	0.70*	10.48*	10.49**

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

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*** Final ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	819,286.59	2,491,289.84	2,491,289.84
2011-2012 Fixed Carry Forward	-107,678.07	0.00	97,764.07
Total Indirect Costs	926,964.66	2,491,289.84	2,393,525.77
2011-2012 Direct Costs	16,016,467.09	14,428,753.75	14,428,753.75
2013-2014 Rate	5.79*	17.27*	16.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,150,912.01	14,398,037.40	14,398,037.40
Indirect costs based on rate ** multiplied by actual direct costs	935,137.81	2,159,705.61	2,388,634.40
2013-2014 Actual Indirect Costs	586,401.19	2,382,701.36	2,382,701.36
2011-2012 Fixed Carry Forward	-107,678.07	0.00	97,764.07
Total Indirect Costs	694,079.26	2,382,701.36	2,284,937.29
Over/(Under) Recovery	241,058.55	0.00	103,697.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	586,401.19	2,382,701.36	2,382,701.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	241,058.55	0.00	103,697.11
Total Projected Indirect 2015-2016 (Numerator)	345,342.64	2,382,701.36	2,279,004.25
Direct Costs	16,150,912.01	14,398,037.40	14,398,037.40
Rate for 2015-2016 **	2.14*	16.55*	15.83**

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

Michigan Department of Education
Carry Forward Calculation
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School District 50070
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*** Final ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	832,945.34	3,293,466.18	3,293,466.18
2011-2012 Fixed Carry Forward	221,969.42	0.00	1,095,581.86
Total Indirect Costs	610,975.92	3,293,466.18	2,197,884.32
2011-2012 Direct Costs	30,505,431.05	28,044,910.21	28,044,910.21
2013-2014 Rate	2.00*	11.74*	7.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,440,139.32	24,366,471.34	24,366,471.34
Indirect costs based on rate ** multiplied by actual direct costs	528,802.79	2,860,623.74	1,910,331.35
2013-2014 Actual Indirect Costs	815,635.04	2,889,303.02	2,889,303.02
2011-2012 Fixed Carry Forward	221,969.42	0.00	1,095,581.86
Total Indirect Costs	593,665.62	2,889,303.02	1,793,721.16
Over/(Under) Recovery	-64,862.83	-28,679.28	116,610.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	815,635.04	2,889,303.02	2,889,303.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-64,862.83	-28,679.28	116,610.19
Total Projected Indirect 2015-2016 (Numerator)	880,497.87	2,917,982.30	2,772,692.83
Direct Costs	26,440,139.32	24,366,471.34	24,366,471.34
Rate for 2015-2016 **	3.33*	11.98*	11.38**

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

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*** Final ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,929,997.01	13,218,053.14	13,218,053.14
2011-2012 Fixed Carry Forward	675,750.82	2,734,455.91	2,743,005.91
Total Indirect Costs	3,254,246.19	10,483,597.23	10,475,047.23
2011-2012 Direct Costs	130,323,784.85	121,035,728.72	121,035,728.72
2013-2014 Rate	2.50*	8.66*	8.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	138,100,413.82	127,843,790.45	127,843,790.45
Indirect costs based on rate ** multiplied by actual direct costs	3,452,510.35	11,071,272.25	11,058,487.87
2013-2014 Actual Indirect Costs	4,256,661.87	14,513,285.24	14,513,285.24
2011-2012 Fixed Carry Forward	675,750.82	2,734,455.91	2,743,005.91
Total Indirect Costs	3,580,911.05	11,778,829.33	11,770,279.33
Over/(Under) Recovery	-128,400.70	-707,557.08	-711,791.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,256,661.87	14,513,285.24	14,513,285.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-128,400.70	-707,557.08	-711,791.46
Total Projected Indirect 2015-2016 (Numerator)	4,385,062.57	15,220,842.32	15,225,076.70
Direct Costs	138,100,413.82	127,843,790.45	127,843,790.45
Rate for 2015-2016 **	3.18*	11.91*	11.91**

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

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Carry Forward Calculation
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*** Final ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,515,003.66	4,698,259.36	4,698,259.36
2011-2012 Fixed Carry Forward	-531,443.70	0.00	719,070.69
Total Indirect Costs	2,046,447.36	4,698,259.36	3,979,188.67
2011-2012 Direct Costs	29,844,092.01	26,660,836.31	26,660,836.31
2013-2014 Rate	6.86*	17.62*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,164,960.03	26,290,386.19	26,290,386.19
Indirect costs based on rate ** multiplied by actual direct costs	2,000,716.26	3,943,557.93	3,925,154.66
2013-2014 Actual Indirect Costs	1,112,555.55	3,987,129.39	3,987,129.39
2011-2012 Fixed Carry Forward	-531,443.70	0.00	719,070.69
Total Indirect Costs	1,643,999.25	3,987,129.39	3,268,058.70
Over/(Under) Recovery	356,717.01	0.00	657,095.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,112,555.55	3,987,129.39	3,987,129.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	356,717.01	0.00	657,095.96
Total Projected Indirect 2015-2016 (Numerator)	755,838.54	3,987,129.39	3,330,033.43
Direct Costs	29,164,960.03	26,290,386.19	26,290,386.19
Rate for 2015-2016 **	2.59*	15.17*	12.67**

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

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School District 50100
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*** Final ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,383,403.36	5,789,108.63	5,789,108.63
2011-2012 Fixed Carry Forward	-105,760.10	29,055.30	-15,768.09
Total Indirect Costs	1,489,163.46	5,760,053.33	5,804,876.72
2011-2012 Direct Costs	48,717,692.58	44,311,987.31	44,311,987.31
2013-2014 Rate	3.06*	13.00*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	50,323,048.53	45,872,371.04	45,872,371.04
Indirect costs based on rate ** multiplied by actual direct costs	1,539,885.29	5,963,408.24	6,009,280.61
2013-2014 Actual Indirect Costs	1,647,245.46	6,097,922.95	6,097,922.95
2011-2012 Fixed Carry Forward	-105,760.10	29,055.30	-15,768.09
Total Indirect Costs	1,753,005.56	6,068,867.65	6,113,691.04
Over/(Under) Recovery	-213,120.27	-105,459.41	-104,410.43

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,647,245.46	6,097,922.95	6,097,922.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-213,120.27	-105,459.41	-104,410.43
Total Projected Indirect 2015-2016 (Numerator)	1,860,365.73	6,203,382.36	6,202,333.38
Direct Costs	50,323,048.53	45,872,371.04	45,872,371.04
Rate for 2015-2016 **	3.70*	13.52*	13.52**

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

Michigan Department of Education
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*** Final ***

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,443,674.25	5,393,964.41	5,393,964.41
2011-2012 Fixed Carry Forward	-160,527.87	0.00	167,719.62
Total Indirect Costs	1,604,202.12	5,393,964.41	5,226,244.79
2011-2012 Direct Costs	39,278,525.83	35,328,235.67	35,328,235.67
2013-2014 Rate	4.08*	15.27*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	38,829,257.69	34,937,881.53	34,937,881.53
Indirect costs based on rate ** multiplied by actual direct costs	1,584,233.71	5,240,682.23	5,167,312.68
2013-2014 Actual Indirect Costs	1,403,228.98	5,294,605.14	5,294,605.14
2011-2012 Fixed Carry Forward	-160,527.87	0.00	167,719.62
Total Indirect Costs	1,563,756.85	5,294,605.14	5,126,885.52
Over/(Under) Recovery	20,476.86	0.00	40,427.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,403,228.98	5,294,605.14	5,294,605.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	20,476.86	0.00	40,427.16
Total Projected Indirect 2015-2016 (Numerator)	1,382,752.12	5,294,605.14	5,254,177.98
Direct Costs	38,829,257.69	34,937,881.53	34,937,881.53
Rate for 2015-2016 **	3.56*	15.15*	15.04**

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

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*** Final ***

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	711,869.46	3,403,510.58	3,403,510.58
2011-2012 Fixed Carry Forward	208,117.34	0.00	478,179.16
Total Indirect Costs	503,752.12	3,403,510.58	2,925,331.42
2011-2012 Direct Costs	31,524,022.11	29,776,818.99	29,776,818.99
2013-2014 Rate	1.60*	11.43*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,504,925.62	32,997,647.27	32,997,647.27
Indirect costs based on rate ** multiplied by actual direct costs	552,078.81	3,771,631.08	3,240,368.96
2013-2014 Actual Indirect Costs	726,362.85	3,893,850.20	3,893,850.20
2011-2012 Fixed Carry Forward	208,117.34	0.00	478,179.16
Total Indirect Costs	518,245.51	3,893,850.20	3,415,671.04
Over/(Under) Recovery	33,833.30	-122,219.12	-175,302.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	726,362.85	3,893,850.20	3,893,850.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	33,833.30	-122,219.12	-175,302.08
Total Projected Indirect 2015-2016 (Numerator)	692,529.55	4,016,069.32	4,069,152.28
Direct Costs	34,504,925.62	32,997,647.27	32,997,647.27
Rate for 2015-2016 **	2.01*	12.17*	12.33**

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

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*** Final ***

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,345,094.25	14,606,486.05	14,606,486.05
2011-2012 Fixed Carry Forward	34,824.84	-254,303.39	-161,659.19
Total Indirect Costs	4,310,269.41	14,860,789.44	14,768,145.24
2011-2012 Direct Costs	108,295,426.37	98,034,034.57	98,034,034.57
2013-2014 Rate	3.98*	15.16*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	106,628,124.73	96,866,264.38	96,866,264.38
Indirect costs based on rate ** multiplied by actual direct costs	4,243,799.36	14,529,939.66	14,588,059.42
2013-2014 Actual Indirect Costs	3,275,840.48	13,037,700.83	13,037,700.83
2011-2012 Fixed Carry Forward	34,824.84	-254,303.39	-161,659.19
Total Indirect Costs	3,241,015.64	13,292,004.22	13,199,360.02
Over/(Under) Recovery	1,002,783.72	0.00	1,388,699.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,275,840.48	13,037,700.83	13,037,700.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,002,783.72	0.00	1,388,699.40
Total Projected Indirect 2015-2016 (Numerator)	2,273,056.76	13,037,700.83	11,649,001.43
Direct Costs	106,628,124.73	96,866,264.38	96,866,264.38
Rate for 2015-2016 **	2.13*	13.46*	12.03**

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

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Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	646,839.74	2,410,510.46	2,410,510.46
2011-2012 Fixed Carry Forward	-49,738.94	99,811.79	155,703.89
Total Indirect Costs	696,578.68	2,310,698.67	2,254,806.57
2011-2012 Direct Costs	19,306,104.34	17,542,433.62	17,542,433.62
2013-2014 Rate	3.61*	13.17*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,763,936.33	12,957,791.12	12,957,791.12
Indirect costs based on rate ** multiplied by actual direct costs	532,978.10	1,706,541.09	1,665,076.16
2013-2014 Actual Indirect Costs	649,078.88	2,455,224.09	2,455,224.09
2011-2012 Fixed Carry Forward	-49,738.94	99,811.79	155,703.89
Total Indirect Costs	698,817.82	2,355,412.30	2,299,520.20
Over/(Under) Recovery	-165,839.72	-648,871.21	-634,444.04

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	649,078.88	2,455,224.09	2,455,224.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-165,839.72	-648,871.21	-634,444.04
Total Projected Indirect 2015-2016 (Numerator)	814,918.60	3,104,095.30	3,089,668.13
Direct Costs	14,763,936.33	12,957,791.12	12,957,791.12
Rate for 2015-2016 **	5.52*	23.96*	23.84**

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

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*** Final ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	339,799.07	1,634,401.17	1,634,401.17
2011-2012 Fixed Carry Forward	29,718.92	0.00	-33,816.80
Total Indirect Costs	310,080.15	1,634,401.17	1,668,217.97
2011-2012 Direct Costs	11,823,804.55	10,529,202.45	10,529,202.45
2013-2014 Rate	2.62*	15.52*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,595,909.02	11,128,408.01	11,128,408.01
Indirect costs based on rate ** multiplied by actual direct costs	330,012.82	1,669,261.20	1,762,739.83
2013-2014 Actual Indirect Costs	160,535.66	1,628,036.67	1,628,036.67
2011-2012 Fixed Carry Forward	29,718.92	0.00	-33,816.80
Total Indirect Costs	130,816.74	1,628,036.67	1,661,853.47
Over/(Under) Recovery	199,196.08	0.00	100,886.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	160,535.66	1,628,036.67	1,628,036.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	199,196.08	0.00	100,886.36
Total Projected Indirect 2015-2016 (Numerator)	-38,660.42	1,628,036.67	1,527,150.31
Direct Costs	12,595,909.02	11,128,408.01	11,128,408.01
Rate for 2015-2016 **	0.00*	14.63*	13.72**

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

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Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	428,712.96	1,292,179.67	1,292,179.67
2011-2012 Fixed Carry Forward	-31,290.56	123,474.04	123,779.75
Total Indirect Costs	460,003.52	1,168,705.63	1,168,399.92
2011-2012 Direct Costs	12,731,562.61	11,868,095.90	11,868,095.90
2013-2014 Rate	3.61*	9.85*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,021,381.77	12,070,185.02	12,070,185.02
Indirect costs based on rate ** multiplied by actual direct costs	470,071.88	1,188,913.22	1,187,706.21
2013-2014 Actual Indirect Costs	419,095.35	1,370,292.10	1,370,292.10
2011-2012 Fixed Carry Forward	-31,290.56	123,474.04	123,779.75
Total Indirect Costs	450,385.91	1,246,818.06	1,246,512.35
Over/(Under) Recovery	19,685.97	-57,904.84	-58,806.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	419,095.35	1,370,292.10	1,370,292.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	19,685.97	-57,904.84	-58,806.14
Total Projected Indirect 2015-2016 (Numerator)	399,409.38	1,428,196.94	1,429,098.24
Direct Costs	13,021,381.77	12,070,185.02	12,070,185.02
Rate for 2015-2016 **	3.07*	11.83*	11.84**

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

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Romeo Community Schools
316 NORTH MAIN ST
ROMEO, MI 48065

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,095,283.59	5,876,223.13	5,876,223.13
2011-2012 Fixed Carry Forward	132,761.02	102,772.65	81,532.62
Total Indirect Costs	962,522.57	5,773,450.48	5,794,690.51
2011-2012 Direct Costs	48,423,244.50	43,642,304.96	43,642,304.96
2013-2014 Rate	1.99*	13.23*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	49,615,773.73	44,678,135.47	44,678,135.47
Indirect costs based on rate ** multiplied by actual direct costs	987,353.90	5,910,917.32	5,933,256.39
2013-2014 Actual Indirect Costs	1,078,436.68	6,016,074.94	6,016,074.94
2011-2012 Fixed Carry Forward	132,761.02	102,772.65	81,532.62
Total Indirect Costs	945,675.66	5,913,302.29	5,934,542.32
Over/(Under) Recovery	41,678.24	-2,384.97	-1,285.93

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,078,436.68	6,016,074.94	6,016,074.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	41,678.24	-2,384.97	-1,285.93
Total Projected Indirect 2015-2016 (Numerator)	1,036,758.44	6,018,459.91	6,017,360.87
Direct Costs	49,615,773.73	44,678,135.47	44,678,135.47
Rate for 2015-2016 **	2.09*	13.47*	13.47**

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

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*** Final ***

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	334,451.14	2,192,811.17	2,192,811.17
2011-2012 Fixed Carry Forward	-100,646.81	595,785.84	650,295.31
Total Indirect Costs	435,097.95	1,597,025.33	1,542,515.86
2011-2012 Direct Costs	22,560,639.23	20,702,279.20	20,702,279.20
2013-2014 Rate	1.93*	7.71*	7.45**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,953,639.08	20,012,622.99	20,012,622.99
Indirect costs based on rate ** multiplied by actual direct costs	423,705.23	1,542,973.23	1,490,940.41
2013-2014 Actual Indirect Costs	288,486.83	2,229,502.92	2,229,502.92
2011-2012 Fixed Carry Forward	-100,646.81	595,785.84	650,295.31
Total Indirect Costs	389,133.64	1,633,717.08	1,579,207.61
Over/(Under) Recovery	34,571.59	-90,743.85	-88,267.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	288,486.83	2,229,502.92	2,229,502.92
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	34,571.59	-90,743.85	-88,267.20
Total Projected Indirect 2015-2016 (Numerator)	253,915.24	2,320,246.77	2,317,770.12
Direct Costs	21,953,639.08	20,012,622.99	20,012,622.99
Rate for 2015-2016 **	1.16*	11.59*	11.58**

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

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*** Final ***

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,311,696.17	25,050,933.25	25,050,933.25
2011-2012 Fixed Carry Forward	860,007.07	4,216,839.63	4,216,330.49
Total Indirect Costs	3,451,689.10	20,834,093.62	20,834,602.76
2011-2012 Direct Costs	251,279,097.61	232,700,941.53	232,700,941.53
2013-2014 Rate	1.37*	8.95*	8.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	253,482,766.78	240,155,863.09	240,155,863.09
Indirect costs based on rate ** multiplied by actual direct costs	3,472,713.90	21,493,949.75	21,493,949.75
2013-2014 Actual Indirect Costs	4,539,547.72	23,193,450.41	23,193,450.41
2011-2012 Fixed Carry Forward	860,007.07	4,216,839.63	4,216,330.49
Total Indirect Costs	3,679,540.65	18,976,610.78	18,977,119.92
Over/(Under) Recovery	-206,826.75	2,517,338.97	2,516,829.83

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,539,547.72	23,193,450.41	23,193,450.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-206,826.75	2,517,338.97	2,516,829.83
Total Projected Indirect 2015-2016 (Numerator)	4,746,374.47	20,676,111.44	20,676,620.58
Direct Costs	253,482,766.78	240,155,863.09	240,155,863.09
Rate for 2015-2016 **	1.87*	8.61*	8.61**

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

Michigan Department of Education
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*** Final ***

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,052,706.05	4,397,416.04	4,397,416.04
2011-2012 Fixed Carry Forward	-28,412.35	0.00	182,287.45
Total Indirect Costs	1,081,118.40	4,397,416.04	4,215,128.59
2011-2012 Direct Costs	32,506,977.75	29,162,267.76	29,162,267.76
2013-2014 Rate	3.33*	15.08*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	28,050,645.82	25,094,686.67	25,094,686.67
Indirect costs based on rate ** multiplied by actual direct costs	934,086.51	3,764,203.00	3,626,182.22
2013-2014 Actual Indirect Costs	1,021,697.68	3,977,656.83	3,977,656.83
2011-2012 Fixed Carry Forward	-28,412.35	0.00	182,287.45
Total Indirect Costs	1,050,110.03	3,977,656.83	3,795,369.38
Over/(Under) Recovery	-116,023.52	0.00	-169,187.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,021,697.68	3,977,656.83	3,977,656.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-116,023.52	0.00	-169,187.16
Total Projected Indirect 2015-2016 (Numerator)	1,137,721.20	3,977,656.83	4,146,843.99
Direct Costs	28,050,645.82	25,094,686.67	25,094,686.67
Rate for 2015-2016 **	4.06*	15.85*	16.52**

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

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*** Final ***

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,227,059.99	21,985,729.97	21,985,729.97
2011-2012 Fixed Carry Forward	-81,633.58	0.00	527,470.83
Total Indirect Costs	5,308,693.57	21,985,729.97	21,458,259.14
2011-2012 Direct Costs	167,400,898.16	150,642,228.18	150,642,228.18
2013-2014 Rate	3.17*	14.59*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	168,729,423.33	151,980,076.88	151,980,076.88
Indirect costs based on rate ** multiplied by actual direct costs	5,348,722.72	22,173,893.22	21,641,962.95
2013-2014 Actual Indirect Costs	5,019,402.68	21,768,749.13	21,768,749.13
2011-2012 Fixed Carry Forward	-81,633.58	0.00	527,470.83
Total Indirect Costs	5,101,036.26	21,768,749.13	21,241,278.30
Over/(Under) Recovery	247,686.46	405,144.09	400,684.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,019,402.68	21,768,749.13	21,768,749.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	247,686.46	405,144.09	400,684.65
Total Projected Indirect 2015-2016 (Numerator)	4,771,716.22	21,363,605.04	21,368,064.48
Direct Costs	168,729,423.33	151,980,076.88	151,980,076.88
Rate for 2015-2016 **	2.83*	14.06*	14.06**

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

Michigan Department of Education
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*** Final ***

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,148,794.56	4,474,367.21	4,474,367.21
2011-2012 Fixed Carry Forward	181,250.82	0.00	623,268.45
Total Indirect Costs	967,543.74	4,474,367.21	3,851,098.76
2011-2012 Direct Costs	35,264,723.33	31,939,150.68	31,939,150.68
2013-2014 Rate	2.74*	14.01*	12.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	35,381,390.93	31,827,729.95	31,827,729.95
Indirect costs based on rate ** multiplied by actual direct costs	969,450.11	4,459,064.97	3,838,424.23
2013-2014 Actual Indirect Costs	1,149,233.70	4,702,894.68	4,702,894.68
2011-2012 Fixed Carry Forward	181,250.82	0.00	623,268.45
Total Indirect Costs	967,982.88	4,702,894.68	4,079,626.23
Over/(Under) Recovery	1,467.23	-243,829.71	-241,202.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,149,233.70	4,702,894.68	4,702,894.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,467.23	-243,829.71	-241,202.00
Total Projected Indirect 2015-2016 (Numerator)	1,147,766.47	4,946,724.39	4,944,096.68
Direct Costs	35,381,390.93	31,827,729.95	31,827,729.95
Rate for 2015-2016 **	3.24*	15.54*	15.53**

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

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*** Final ***

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	77,491.37	77,491.37
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	77,491.37	77,491.37
2011-2012 Direct Costs	1,237,199.01	1,159,707.64	1,159,707.64
2013-2014 Rate	0.00*	6.68*	6.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,502,752.02	1,424,220.54	1,424,220.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	95,137.93	95,137.93
2013-2014 Actual Indirect Costs	0.00	78,531.48	78,531.48
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	78,531.48	78,531.48
Over/(Under) Recovery	0.00	16,606.45	16,606.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	78,531.48	78,531.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	16,606.45	16,606.45
Total Projected Indirect 2015-2016 (Numerator)	0.00	61,925.03	61,925.03
Direct Costs	1,502,752.02	1,424,220.54	1,424,220.54
Rate for 2015-2016 **	0.00*	4.35*	4.35**

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

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*** Final ***

Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	120,095.82	942,599.84	942,599.84
2011-2012 Fixed Carry Forward	-40,816.95	127,132.86	3,566.90
Total Indirect Costs	160,912.77	815,466.98	939,032.94
2011-2012 Direct Costs	8,251,203.34	7,428,699.32	7,428,699.32
2013-2014 Rate	1.95*	10.98*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,704,551.00	6,827,346.00	6,827,346.00
Indirect costs based on rate ** multiplied by actual direct costs	150,238.74	749,642.59	862,976.53
2013-2014 Actual Indirect Costs	147,398.00	1,024,603.00	1,024,603.00
2011-2012 Fixed Carry Forward	-40,816.95	127,132.86	3,566.90
Total Indirect Costs	188,214.95	897,470.14	1,021,036.10
Over/(Under) Recovery	-37,976.21	-147,827.55	-158,059.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	147,398.00	1,024,603.00	1,024,603.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-37,976.21	-147,827.55	-158,059.57
Total Projected Indirect 2015-2016 (Numerator)	185,374.21	1,172,430.55	1,182,662.57
Direct Costs	7,704,551.00	6,827,346.00	6,827,346.00
Rate for 2015-2016 **	2.41*	17.17*	17.32**

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

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*** Final ***

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	315,769.00	797,123.00	797,123.00
2011-2012 Fixed Carry Forward	18,346.96	0.00	0.00
Total Indirect Costs	297,422.04	797,123.00	797,123.00
2011-2012 Direct Costs	3,647,949.00	3,166,595.00	3,166,595.00
2013-2014 Rate	8.15*	25.17*	25.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,854,587.00	3,352,436.00	3,352,436.00
Indirect costs based on rate ** multiplied by actual direct costs	314,148.84	502,865.40	838,109.00
2013-2014 Actual Indirect Costs	292,844.00	794,995.00	794,995.00
2011-2012 Fixed Carry Forward	18,346.96	0.00	0.00
Total Indirect Costs	274,497.04	794,995.00	794,995.00
Over/(Under) Recovery	39,651.80	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	292,844.00	794,995.00	794,995.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	39,651.80	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	253,192.20	794,995.00	794,995.00
Direct Costs	3,854,587.00	3,352,436.00	3,352,436.00
Rate for 2015-2016 **	6.57*	23.71*	23.71**

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

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*** Final ***

Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	40,525.75	363,171.21	363,171.21
2011-2012 Fixed Carry Forward	-26,440.99	0.00	0.00
Total Indirect Costs	66,966.74	363,171.21	363,171.21
2011-2012 Direct Costs	2,176,326.01	1,853,680.55	1,853,680.55
2013-2014 Rate	3.08*	19.59*	19.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,922,229.46	1,620,751.00	1,620,751.00
Indirect costs based on rate ** multiplied by actual direct costs	59,204.67	243,112.65	317,505.12
2013-2014 Actual Indirect Costs	47,002.24	348,480.70	348,480.70
2011-2012 Fixed Carry Forward	-26,440.99	0.00	0.00
Total Indirect Costs	73,443.23	348,480.70	348,480.70
Over/(Under) Recovery	-14,238.56	0.00	-30,975.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	47,002.24	348,480.70	348,480.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,238.56	0.00	-30,975.58
Total Projected Indirect 2015-2016 (Numerator)	61,240.80	348,480.70	379,456.28
Direct Costs	1,922,229.46	1,620,751.00	1,620,751.00
Rate for 2015-2016 **	3.19*	21.50*	23.41**

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

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*** Final ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	7,651.40	188,894.51	188,894.51
2011-2012 Fixed Carry Forward	11,520.04	47,079.92	47,079.92
Total Indirect Costs	-3,868.64	141,814.59	141,814.59
2011-2012 Direct Costs	2,298,904.94	2,117,661.83	2,117,661.83
2013-2014 Rate	0.00*	6.70*	6.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,487,477.45	2,153,277.05	2,153,277.05
Indirect costs based on rate ** multiplied by actual direct costs	0.00	144,269.56	144,269.56
2013-2014 Actual Indirect Costs	8,232.40	342,432.80	342,432.80
2011-2012 Fixed Carry Forward	11,520.04	47,079.92	47,079.92
Total Indirect Costs	-3,287.64	295,352.88	295,352.88
Over/(Under) Recovery	0.00	-151,083.32	-151,083.32

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	8,232.40	342,432.80	342,432.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-151,083.32	-151,083.32
Total Projected Indirect 2015-2016 (Numerator)	8,232.40	493,516.12	493,516.12
Direct Costs	2,487,477.45	2,153,277.05	2,153,277.05
Rate for 2015-2016 **	0.33*	22.92*	22.92**

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

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*** Final ***

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	27,025.00	316,062.64	316,062.64
2011-2012 Fixed Carry Forward	0.00	46,320.07	46,442.99
Total Indirect Costs	27,025.00	269,742.57	269,619.65
2011-2012 Direct Costs	3,133,974.70	2,844,937.06	2,844,937.06
2013-2014 Rate	0.86*	9.48*	9.48**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,168,034.08	3,848,709.83	3,848,709.83
Indirect costs based on rate ** multiplied by actual direct costs	35,845.09	364,857.69	364,857.69
2013-2014 Actual Indirect Costs	32,174.20	351,498.45	351,498.45
2011-2012 Fixed Carry Forward	0.00	46,320.07	46,442.99
Total Indirect Costs	32,174.20	305,178.38	305,055.46
Over/(Under) Recovery	3,670.89	59,679.31	59,802.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	32,174.20	351,498.45	351,498.45
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,670.89	59,679.31	59,802.23
Total Projected Indirect 2015-2016 (Numerator)	28,503.31	291,819.14	291,696.22
Direct Costs	4,168,034.08	3,848,709.83	3,848,709.83
Rate for 2015-2016 **	0.68*	7.58*	7.58**

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

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Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	14,604.00	677,839.00	677,839.00
2011-2012 Fixed Carry Forward	47,375.69	0.00	0.00
Total Indirect Costs	-32,771.69	677,839.00	677,839.00
2011-2012 Direct Costs	2,507,383.00	1,844,148.00	1,844,148.00
2013-2014 Rate	0.00*	36.76*	36.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,779,437.00	2,036,016.00	2,036,016.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	305,402.40	509,004.00
2013-2014 Actual Indirect Costs	35,362.00	778,783.00	778,783.00
2011-2012 Fixed Carry Forward	47,375.69	0.00	0.00
Total Indirect Costs	-12,013.69	778,783.00	778,783.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	35,362.00	778,783.00	778,783.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	35,362.00	778,783.00	778,783.00
Direct Costs	2,779,437.00	2,036,016.00	2,036,016.00
Rate for 2015-2016 **	1.27*	38.25*	38.25**

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

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*** Final ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	181,425.00	1,407,757.00	1,407,757.00
2011-2012 Fixed Carry Forward	206,790.20	0.00	0.00
Total Indirect Costs	-25,365.20	1,407,757.00	1,407,757.00
2011-2012 Direct Costs	5,488,518.00	4,262,186.00	4,262,186.00
2013-2014 Rate	0.00*	33.03*	33.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,401,186.00	4,181,448.00	4,181,448.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	627,217.20	1,045,362.00
2013-2014 Actual Indirect Costs	186,727.00	1,406,465.00	1,406,465.00
2011-2012 Fixed Carry Forward	206,790.20	0.00	0.00
Total Indirect Costs	-20,063.20	1,406,465.00	1,406,465.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	186,727.00	1,406,465.00	1,406,465.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	186,727.00	1,406,465.00	1,406,465.00
Direct Costs	5,401,186.00	4,181,448.00	4,181,448.00
Rate for 2015-2016 **	3.46*	33.64*	33.64**

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

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*** Final ***

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	27,529.00	1,266,256.00	1,266,256.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,529.00	1,266,256.00	1,266,256.00
2011-2012 Direct Costs	6,339,376.00	5,100,649.00	5,100,649.00
2013-2014 Rate	0.43*	24.83*	24.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,042,383.00	4,443,975.00	4,443,975.00
Indirect costs based on rate ** multiplied by actual direct costs	21,682.25	666,596.25	1,103,438.99
2013-2014 Actual Indirect Costs	148,704.00	747,112.00	747,112.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	148,704.00	747,112.00	747,112.00
Over/(Under) Recovery	-127,021.75	0.00	356,326.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	148,704.00	747,112.00	747,112.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-127,021.75	0.00	356,326.99
Total Projected Indirect 2015-2016 (Numerator)	275,725.75	747,112.00	390,785.01
Direct Costs	5,042,383.00	4,443,975.00	4,443,975.00
Rate for 2015-2016 **	5.47*	16.81*	8.79**

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

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Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	223,940.00	1,593,486.00	1,593,486.00
2011-2012 Fixed Carry Forward	-5,850.87	0.00	0.00
Total Indirect Costs	229,790.87	1,593,486.00	1,593,486.00
2011-2012 Direct Costs	5,577,727.00	4,208,181.00	4,208,181.00
2013-2014 Rate	4.12*	37.87*	37.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,843,920.00	4,459,033.00	4,459,033.00
Indirect costs based on rate ** multiplied by actual direct costs	240,769.50	668,854.95	1,114,758.25
2013-2014 Actual Indirect Costs	284,024.00	1,668,911.00	1,668,911.00
2011-2012 Fixed Carry Forward	-5,850.87	0.00	0.00
Total Indirect Costs	289,874.87	1,668,911.00	1,668,911.00
Over/(Under) Recovery	-49,105.37	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	284,024.00	1,668,911.00	1,668,911.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-49,105.37	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	333,129.37	1,668,911.00	1,668,911.00
Direct Costs	5,843,920.00	4,459,033.00	4,459,033.00
Rate for 2015-2016 **	5.70*	37.43*	37.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 50913
Form R0418

*** Final ***

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	24,173.51	284,079.02	284,079.02
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	24,173.51	284,079.02	284,079.02
2011-2012 Direct Costs	1,021,096.70	761,191.19	761,191.19
2013-2014 Rate	2.37*	37.32*	37.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,191,325.20	1,033,961.60	1,033,961.60
Indirect costs based on rate ** multiplied by actual direct costs	28,234.41	155,094.24	258,490.40
2013-2014 Actual Indirect Costs	39,264.38	196,627.98	196,627.98
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,264.38	196,627.98	196,627.98
Over/(Under) Recovery	-11,029.97	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	39,264.38	196,627.98	196,627.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,029.97	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	50,294.35	196,627.98	196,627.98
Direct Costs	1,191,325.20	1,033,961.60	1,033,961.60
Rate for 2015-2016 **	4.22*	19.02*	19.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 50914
Form R0418

*** Final ***

Macomb Montessori Academy
14057 East Nine Mile Road
Warren, MI 48089

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,105,878.41	908,229.29	908,229.29
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	9,782.45	207,431.57	207,431.57
Total Indirect Costs	9,782.45	207,431.57	207,431.57
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	9,782.45	207,431.57	207,431.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	9,782.45	207,431.57	207,431.57
Direct Costs	1,105,878.41	908,229.29	908,229.29
Rate for 2015-2016 **	0.88*	22.84*	22.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 50915
Form R0418

*** Final ***

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	200,790.70	184,184.95	184,184.95
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	16,086.58	32,692.33	32,692.33
Total Indirect Costs	16,086.58	32,692.33	32,692.33
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,086.58	32,692.33	32,692.33
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	16,086.58	32,692.33	32,692.33
Direct Costs	200,790.70	184,184.95	184,184.95
Rate for 2015-2016 **	8.01*	17.75*	17.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 50916
Form R0418

*** Final ***

Success Mile Academy
27300 DEQUINDRE RD
WARREN, MI 48092

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,837,525.74	1,533,425.85	1,533,425.85
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	16,124.31	1,320,224.20	1,320,224.20
Total Indirect Costs	16,124.31	1,320,224.20	1,320,224.20
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,124.31	1,320,224.20	1,320,224.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	16,124.31	1,320,224.20	1,320,224.20
Direct Costs	2,837,525.74	1,533,425.85	1,533,425.85
Rate for 2015-2016 **	0.57*	86.10*	86.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51000
Form R0418

*** Final ***

Manistee ISD
772 EAST PARKDALE AVE
MANISTEE, MI 49660

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	526,243.73	722,643.92	722,643.92
2011-2012 Fixed Carry Forward	-20,086.08	-59,307.91	-66,114.92
Total Indirect Costs	546,329.81	781,951.83	788,758.84
2011-2012 Direct Costs	4,699,699.62	4,503,299.43	4,503,299.43
2013-2014 Rate	11.62*	17.36*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,206,013.41	5,001,424.01	5,001,424.01
Indirect costs based on rate ** multiplied by actual direct costs	604,938.76	750,213.60	876,249.49
2013-2014 Actual Indirect Costs	503,197.06	707,786.46	707,786.46
2011-2012 Fixed Carry Forward	-20,086.08	-59,307.91	-66,114.92
Total Indirect Costs	523,283.14	767,094.37	773,901.38
Over/(Under) Recovery	81,655.62	0.00	102,348.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	503,197.06	707,786.46	707,786.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	81,655.62	0.00	102,348.11
Total Projected Indirect 2015-2016 (Numerator)	421,541.44	707,786.46	605,438.35
Direct Costs	5,206,013.41	5,001,424.01	5,001,424.01
Rate for 2015-2016 **	8.10*	14.15*	12.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51020
Form R0418

*** Final ***

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	108,504.60	365,865.64	365,865.64
2011-2012 Fixed Carry Forward	29,020.52	0.00	56,577.03
Total Indirect Costs	79,484.08	365,865.64	309,288.61
2011-2012 Direct Costs	2,911,493.66	2,654,132.62	2,654,132.62
2013-2014 Rate	2.73*	13.78*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,670,937.40	2,399,350.18	2,399,350.18
Indirect costs based on rate ** multiplied by actual direct costs	72,916.59	330,630.45	279,524.30
2013-2014 Actual Indirect Costs	148,563.52	420,150.74	420,150.74
2011-2012 Fixed Carry Forward	29,020.52	0.00	56,577.03
Total Indirect Costs	119,543.00	420,150.74	363,573.71
Over/(Under) Recovery	-46,626.41	-89,520.29	-84,049.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	148,563.52	420,150.74	420,150.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,626.41	-89,520.29	-84,049.41
Total Projected Indirect 2015-2016 (Numerator)	195,189.93	509,671.03	504,200.15
Direct Costs	2,670,937.40	2,399,350.18	2,399,350.18
Rate for 2015-2016 **	7.31*	21.24*	21.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51045
Form R0418

*** Final ***

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	260,681.19	832,252.73	832,252.73
2011-2012 Fixed Carry Forward	-68,562.64	0.00	-88,812.11
Total Indirect Costs	329,243.83	832,252.73	921,064.84
2011-2012 Direct Costs	5,330,699.98	4,759,128.44	4,759,128.44
2013-2014 Rate	6.18*	17.49*	19.35**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,069,923.77	4,459,828.44	4,459,828.44
Indirect costs based on rate ** multiplied by actual direct costs	313,321.29	668,974.27	862,976.80
2013-2014 Actual Indirect Costs	221,058.75	831,154.08	831,154.08
2011-2012 Fixed Carry Forward	-68,562.64	0.00	-88,812.11
Total Indirect Costs	289,621.39	831,154.08	919,966.19
Over/(Under) Recovery	23,699.90	0.00	-56,989.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	221,058.75	831,154.08	831,154.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	23,699.90	0.00	-56,989.39
Total Projected Indirect 2015-2016 (Numerator)	197,358.85	831,154.08	888,143.47
Direct Costs	5,069,923.77	4,459,828.44	4,459,828.44
Rate for 2015-2016 **	3.89*	18.64*	19.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51060
Form R0418

*** Final ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	220,472.61	663,768.17	663,768.17
2011-2012 Fixed Carry Forward	-15,550.47	0.00	-95,015.64
Total Indirect Costs	236,023.08	663,768.17	758,783.81
2011-2012 Direct Costs	3,561,681.55	3,118,385.99	3,118,385.99
2013-2014 Rate	6.63*	21.29*	24.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,829,665.94	3,331,671.04	3,331,671.04
Indirect costs based on rate ** multiplied by actual direct costs	253,906.85	499,750.66	810,595.56
2013-2014 Actual Indirect Costs	177,582.71	675,577.61	675,577.61
2011-2012 Fixed Carry Forward	-15,550.47	0.00	-95,015.64
Total Indirect Costs	193,133.18	675,577.61	770,593.25
Over/(Under) Recovery	60,773.67	0.00	40,002.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	177,582.71	675,577.61	675,577.61
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	60,773.67	0.00	40,002.31
Total Projected Indirect 2015-2016 (Numerator)	116,809.04	675,577.61	635,575.30
Direct Costs	3,829,665.94	3,331,671.04	3,331,671.04
Rate for 2015-2016 **	3.05*	20.28*	19.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51070
Form R0418

*** Final ***

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	584,104.95	1,970,298.21	1,970,298.21
2011-2012 Fixed Carry Forward	41,709.81	0.00	-27,899.74
Total Indirect Costs	542,395.14	1,970,298.21	1,998,197.95
2011-2012 Direct Costs	13,631,095.65	12,244,902.39	12,244,902.39
2013-2014 Rate	3.98*	16.09*	16.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,341,419.33	12,037,201.95	12,037,201.95
Indirect costs based on rate ** multiplied by actual direct costs	530,988.49	1,805,580.29	1,964,471.36
2013-2014 Actual Indirect Costs	690,260.08	1,994,477.46	1,994,477.46
2011-2012 Fixed Carry Forward	41,709.81	0.00	-27,899.74
Total Indirect Costs	648,550.27	1,994,477.46	2,022,377.20
Over/(Under) Recovery	-117,561.78	0.00	-57,905.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	690,260.08	1,994,477.46	1,994,477.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-117,561.78	0.00	-57,905.84
Total Projected Indirect 2015-2016 (Numerator)	807,821.86	1,994,477.46	2,052,383.30
Direct Costs	13,341,419.33	12,037,201.95	12,037,201.95
Rate for 2015-2016 **	6.05*	16.57*	17.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51903
Form R0418

*** Final ***

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	47,543.86	113,634.02	113,634.02
2011-2012 Fixed Carry Forward	-24,453.92	-25,933.29	-26,140.53
Total Indirect Costs	71,997.78	139,567.31	139,774.55
2011-2012 Direct Costs	830,033.77	763,943.61	763,943.61
2013-2014 Rate	8.67*	18.27*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	607,723.61	545,965.42	545,965.42
Indirect costs based on rate ** multiplied by actual direct costs	52,689.64	81,894.81	99,911.67
2013-2014 Actual Indirect Costs	45,016.14	106,774.33	106,774.33
2011-2012 Fixed Carry Forward	-24,453.92	-25,933.29	-26,140.53
Total Indirect Costs	69,470.06	132,707.62	132,914.86
Over/(Under) Recovery	-16,780.42	0.00	-33,003.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	45,016.14	106,774.33	106,774.33
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-16,780.42	0.00	-33,003.19
Total Projected Indirect 2015-2016 (Numerator)	61,796.56	106,774.33	139,777.52
Direct Costs	607,723.61	545,965.42	545,965.42
Rate for 2015-2016 **	10.17*	19.56*	25.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 51905
Form R0418

*** Final ***

Michigan Great Lakes Virtual Academy
50 FILER ST STE F
MANISTEE, MI 49660

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,186,935.20	4,155,632.90	4,155,632.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	326,433.94	357,736.24	357,736.24
Total Indirect Costs	326,433.94	357,736.24	357,736.24
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	326,433.94	357,736.24	357,736.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	326,433.94	357,736.24	357,736.24
Direct Costs	4,186,935.20	4,155,632.90	4,155,632.90
Rate for 2015-2016 **	7.80*	8.61*	8.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52000
Form R0418

*** Final ***

Marquette-Alger RESA
321 EAST OHIO ST
MARQUETTE, MI 49855

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,718,181.21	2,015,312.90	2,015,312.90
2011-2012 Fixed Carry Forward	-210,477.10	0.00	-181,174.13
Total Indirect Costs	1,928,658.31	2,015,312.90	2,196,487.03
2011-2012 Direct Costs	10,342,308.11	10,045,176.42	10,045,176.42
2013-2014 Rate	18.65*	20.06*	21.87**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,474,185.55	12,160,574.56	12,160,574.56
Indirect costs based on rate ** multiplied by actual direct costs	1,871,127.83	1,824,086.18	2,659,517.66
2013-2014 Actual Indirect Costs	1,834,102.06	2,147,713.05	2,147,713.05
2011-2012 Fixed Carry Forward	-210,477.10	0.00	-181,174.13
Total Indirect Costs	2,044,579.16	2,147,713.05	2,328,887.18
Over/(Under) Recovery	0.00	0.00	330,630.48

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,834,102.06	2,147,713.05	2,147,713.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	330,630.48
Total Projected Indirect 2015-2016 (Numerator)	1,834,102.06	2,147,713.05	1,817,082.57
Direct Costs	12,474,185.55	12,160,574.56	12,160,574.56
Rate for 2015-2016 **	14.70*	17.66*	14.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52015
Form R0418

*** Final ***

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	198,689.59	1,124,201.51	1,124,201.51
2011-2012 Fixed Carry Forward	-108,974.82	-91,377.29	-91,377.29
Total Indirect Costs	307,664.41	1,215,578.80	1,215,578.80
2011-2012 Direct Costs	10,346,529.83	9,421,017.91	9,421,017.91
2013-2014 Rate	2.97*	12.90*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,621,019.79	9,705,378.96	9,705,378.96
Indirect costs based on rate ** multiplied by actual direct costs	315,444.29	1,251,993.89	1,251,993.89
2013-2014 Actual Indirect Costs	200,720.99	1,116,361.82	1,116,361.82
2011-2012 Fixed Carry Forward	-108,974.82	-91,377.29	-91,377.29
Total Indirect Costs	309,695.81	1,207,739.11	1,207,739.11
Over/(Under) Recovery	5,748.48	44,254.78	44,254.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	200,720.99	1,116,361.82	1,116,361.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,748.48	44,254.78	44,254.78
Total Projected Indirect 2015-2016 (Numerator)	194,972.51	1,072,107.04	1,072,107.04
Direct Costs	10,621,019.79	9,705,378.96	9,705,378.96
Rate for 2015-2016 **	1.84*	11.05*	11.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	377,828.74	1,262,612.25	1,262,612.25
2011-2012 Fixed Carry Forward	-68.14	208,007.20	208,106.61
Total Indirect Costs	377,896.88	1,054,605.05	1,054,505.64
2011-2012 Direct Costs	11,631,592.39	10,746,808.88	10,746,808.88
2013-2014 Rate	3.25*	9.81*	9.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,848,098.47	9,090,641.58	9,090,641.58
Indirect costs based on rate ** multiplied by actual direct costs	320,063.20	891,791.94	891,791.94
2013-2014 Actual Indirect Costs	366,398.92	1,123,855.81	1,123,855.81
2011-2012 Fixed Carry Forward	-68.14	208,007.20	208,106.61
Total Indirect Costs	366,467.06	915,848.61	915,749.20
Over/(Under) Recovery	-46,403.86	-24,056.67	-23,957.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	366,398.92	1,123,855.81	1,123,855.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,403.86	-24,056.67	-23,957.26
Total Projected Indirect 2015-2016 (Numerator)	412,802.78	1,147,912.48	1,147,813.07
Direct Costs	9,848,098.47	9,090,641.58	9,090,641.58
Rate for 2015-2016 **	4.19*	12.63*	12.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52090
Form R0418

*** Final ***

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	332,908.84	1,316,840.94	1,316,840.94
2011-2012 Fixed Carry Forward	-17,189.66	85,631.69	85,631.69
Total Indirect Costs	350,098.50	1,231,209.25	1,231,209.25
2011-2012 Direct Costs	11,855,880.96	10,871,948.86	10,871,948.86
2013-2014 Rate	2.95*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,958,367.91	12,803,538.51	12,803,538.51
Indirect costs based on rate ** multiplied by actual direct costs	411,771.85	1,449,360.56	1,449,360.56
2013-2014 Actual Indirect Costs	352,197.69	1,507,027.09	1,507,027.09
2011-2012 Fixed Carry Forward	-17,189.66	85,631.69	85,631.69
Total Indirect Costs	369,387.35	1,421,395.40	1,421,395.40
Over/(Under) Recovery	42,384.50	27,965.16	27,965.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	352,197.69	1,507,027.09	1,507,027.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	42,384.50	27,965.16	27,965.16
Total Projected Indirect 2015-2016 (Numerator)	309,813.19	1,479,061.93	1,479,061.93
Direct Costs	13,958,367.91	12,803,538.51	12,803,538.51
Rate for 2015-2016 **	2.22*	11.55*	11.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52100
Form R0418

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	14,835.87	114,904.81	114,904.81
2011-2012 Fixed Carry Forward	866.95	-318.21	-373.84
Total Indirect Costs	13,968.92	115,223.02	115,278.65
2011-2012 Direct Costs	887,064.80	786,995.86	786,995.86
2013-2014 Rate	1.57*	14.64*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	999,667.45	889,240.41	889,240.41
Indirect costs based on rate ** multiplied by actual direct costs	15,694.78	130,184.80	130,273.72
2013-2014 Actual Indirect Costs	15,213.78	125,640.82	125,640.82
2011-2012 Fixed Carry Forward	866.95	-318.21	-373.84
Total Indirect Costs	14,346.83	125,959.03	126,014.66
Over/(Under) Recovery	1,347.95	4,225.77	4,259.06

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	15,213.78	125,640.82	125,640.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,347.95	4,225.77	4,259.06
Total Projected Indirect 2015-2016 (Numerator)	13,865.83	121,415.05	121,381.76
Direct Costs	999,667.45	889,240.41	889,240.41
Rate for 2015-2016 **	1.39*	13.65*	13.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52110
Form R0418

*** Final ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	73,977.75	346,961.62	346,961.62
2011-2012 Fixed Carry Forward	-11,520.18	0.00	-64,387.74
Total Indirect Costs	85,497.93	346,961.62	411,349.36
2011-2012 Direct Costs	1,403,731.69	1,130,747.82	1,130,747.82
2013-2014 Rate	6.09*	30.68*	36.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,016,431.36	1,703,027.24	1,703,027.24
Indirect costs based on rate ** multiplied by actual direct costs	122,800.67	255,454.09	425,756.81
2013-2014 Actual Indirect Costs	80,831.57	394,235.69	394,235.69
2011-2012 Fixed Carry Forward	-11,520.18	0.00	-64,387.74
Total Indirect Costs	92,351.75	394,235.69	458,623.43
Over/(Under) Recovery	30,448.92	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	80,831.57	394,235.69	394,235.69
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	30,448.92	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	50,382.65	394,235.69	394,235.69
Direct Costs	2,016,431.36	1,703,027.24	1,703,027.24
Rate for 2015-2016 **	2.50*	23.15*	23.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52160
Form R0418

*** Final ***

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,221.45	51,920.18	51,920.18
2011-2012 Fixed Carry Forward	2,039.00	0.00	6,204.30
Total Indirect Costs	3,182.45	51,920.18	45,715.88
2011-2012 Direct Costs	385,577.68	338,878.95	338,878.95
2013-2014 Rate	0.83*	15.32*	13.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	340,733.63	285,454.24	285,454.24
Indirect costs based on rate ** multiplied by actual direct costs	2,828.09	42,818.14	38,507.78
2013-2014 Actual Indirect Costs	12,735.49	68,014.88	68,014.88
2011-2012 Fixed Carry Forward	2,039.00	0.00	6,204.30
Total Indirect Costs	10,696.49	68,014.88	61,810.58
Over/(Under) Recovery	-7,868.40	0.00	-23,302.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	12,735.49	68,014.88	68,014.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,868.40	0.00	-23,302.80
Total Projected Indirect 2015-2016 (Numerator)	20,603.89	68,014.88	91,317.68
Direct Costs	340,733.63	285,454.24	285,454.24
Rate for 2015-2016 **	6.05*	23.83*	31.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52170
Form R0418

*** Final ***

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	824,646.83	2,999,406.40	2,999,406.40
2011-2012 Fixed Carry Forward	-24,745.11	-404,472.85	-404,057.72
Total Indirect Costs	849,391.94	3,403,879.25	3,403,464.12
2011-2012 Direct Costs	26,508,380.72	24,333,621.15	24,333,621.15
2013-2014 Rate	3.20*	13.99*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,389,413.54	23,691,862.87	23,691,862.87
Indirect costs based on rate ** multiplied by actual direct costs	844,461.23	3,314,491.62	3,314,491.62
2013-2014 Actual Indirect Costs	893,914.99	3,591,465.66	3,591,465.66
2011-2012 Fixed Carry Forward	-24,745.11	-404,472.85	-404,057.72
Total Indirect Costs	918,660.10	3,995,938.51	3,995,523.38
Over/(Under) Recovery	-74,198.87	-681,446.89	-681,031.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	893,914.99	3,591,465.66	3,591,465.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-74,198.87	-681,446.89	-681,031.76
Total Projected Indirect 2015-2016 (Numerator)	968,113.86	4,272,912.55	4,272,497.42
Direct Costs	26,389,413.54	23,691,862.87	23,691,862.87
Rate for 2015-2016 **	3.67*	18.04*	18.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52180
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*** Final ***

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	175,728.92	841,586.47	841,586.47
2011-2012 Fixed Carry Forward	-1,596.67	0.00	192,227.95
Total Indirect Costs	177,325.59	841,586.47	649,358.52
2011-2012 Direct Costs	6,717,431.07	6,051,573.52	6,051,573.52
2013-2014 Rate	2.64*	13.91*	10.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,415,539.08	6,666,001.40	6,666,001.40
Indirect costs based on rate ** multiplied by actual direct costs	195,770.23	927,240.79	715,261.95
2013-2014 Actual Indirect Costs	226,545.76	976,083.44	976,083.44
2011-2012 Fixed Carry Forward	-1,596.67	0.00	192,227.95
Total Indirect Costs	228,142.43	976,083.44	783,855.49
Over/(Under) Recovery	-32,372.20	-48,842.65	-68,593.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	226,545.76	976,083.44	976,083.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-32,372.20	-48,842.65	-68,593.54
Total Projected Indirect 2015-2016 (Numerator)	258,917.96	1,024,926.09	1,044,676.98
Direct Costs	7,415,539.08	6,666,001.40	6,666,001.40
Rate for 2015-2016 **	3.49*	15.38*	15.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 52901
Form R0418

*** Final ***

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	34,139.12	159,336.02	159,336.02
2011-2012 Fixed Carry Forward	-927.36	0.00	0.00
Total Indirect Costs	35,066.48	159,336.02	159,336.02
2011-2012 Direct Costs	1,742,912.25	1,617,715.35	1,617,715.35
2013-2014 Rate	2.01*	9.85*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,284,464.66	2,033,548.97	2,033,548.97
Indirect costs based on rate ** multiplied by actual direct costs	45,917.74	200,304.57	200,304.57
2013-2014 Actual Indirect Costs	36,123.17	287,038.86	287,038.86
2011-2012 Fixed Carry Forward	-927.36	0.00	0.00
Total Indirect Costs	37,050.53	287,038.86	287,038.86
Over/(Under) Recovery	8,867.21	-86,734.29	-86,734.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	36,123.17	287,038.86	287,038.86
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,867.21	-86,734.29	-86,734.29
Total Projected Indirect 2015-2016 (Numerator)	27,255.96	373,773.15	373,773.15
Direct Costs	2,284,464.66	2,033,548.97	2,033,548.97
Rate for 2015-2016 **	1.19*	18.38*	18.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

West Shore Educational Service District
2130 WEST US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	995,633.48	1,566,640.86	1,566,640.86
2011-2012 Fixed Carry Forward	391,071.16	630,724.76	570,287.91
Total Indirect Costs	604,562.32	935,916.10	996,352.95
2011-2012 Direct Costs	15,788,220.84	15,217,213.46	15,217,213.46
2013-2014 Rate	3.83*	6.15*	6.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,545,882.05	16,852,857.99	16,852,857.99
Indirect costs based on rate ** multiplied by actual direct costs	672,007.28	1,036,450.77	1,103,862.20
2013-2014 Actual Indirect Costs	1,414,322.66	2,107,346.72	2,107,346.72
2011-2012 Fixed Carry Forward	391,071.16	630,724.76	570,287.91
Total Indirect Costs	1,023,251.50	1,476,621.96	1,537,058.81
Over/(Under) Recovery	-351,244.22	-440,171.19	-433,196.61

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,414,322.66	2,107,346.72	2,107,346.72
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-351,244.22	-440,171.19	-433,196.61
Total Projected Indirect 2015-2016 (Numerator)	1,765,566.88	2,547,517.91	2,540,543.33
Direct Costs	17,545,882.05	16,852,857.99	16,852,857.99
Rate for 2015-2016 **	10.06*	15.12*	15.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 53010
Form R0418

*** Final ***

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	392,009.87	1,414,695.94	1,414,695.94
2011-2012 Fixed Carry Forward	-273,906.36	-323,513.85	-323,874.49
Total Indirect Costs	665,916.23	1,738,209.79	1,738,570.43
2011-2012 Direct Costs	12,699,302.26	11,676,616.19	11,676,616.19
2013-2014 Rate	5.24*	14.89*	14.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,268,802.13	11,216,629.65	11,216,629.65
Indirect costs based on rate ** multiplied by actual direct costs	642,885.23	1,670,156.15	1,670,156.15
2013-2014 Actual Indirect Costs	360,118.14	1,412,290.62	1,412,290.62
2011-2012 Fixed Carry Forward	-273,906.36	-323,513.85	-323,874.49
Total Indirect Costs	634,024.50	1,735,804.47	1,736,165.11
Over/(Under) Recovery	8,860.73	-65,648.32	-66,008.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	360,118.14	1,412,290.62	1,412,290.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,860.73	-65,648.32	-66,008.96
Total Projected Indirect 2015-2016 (Numerator)	351,257.41	1,477,938.94	1,478,299.58
Direct Costs	12,268,802.13	11,216,629.65	11,216,629.65
Rate for 2015-2016 **	2.86*	13.18*	13.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 53020
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*** Final ***

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	191,229.29	540,681.44	540,681.44
2011-2012 Fixed Carry Forward	-15,365.00	4,076.31	4,115.90
Total Indirect Costs	206,594.29	536,605.13	536,565.54
2011-2012 Direct Costs	4,155,039.30	3,805,587.15	3,805,587.15
2013-2014 Rate	4.97*	14.10*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,891,403.78	3,566,540.22	3,566,540.22
Indirect costs based on rate ** multiplied by actual direct costs	193,402.77	502,882.17	502,882.17
2013-2014 Actual Indirect Costs	121,422.35	446,285.91	446,285.91
2011-2012 Fixed Carry Forward	-15,365.00	4,076.31	4,115.90
Total Indirect Costs	136,787.35	442,209.60	442,170.01
Over/(Under) Recovery	56,615.42	60,672.57	60,712.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	121,422.35	446,285.91	446,285.91
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	56,615.42	60,672.57	60,712.16
Total Projected Indirect 2015-2016 (Numerator)	64,806.93	385,613.34	385,573.75
Direct Costs	3,891,403.78	3,566,540.22	3,566,540.22
Rate for 2015-2016 **	1.67*	10.81*	10.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 53040
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*** Final ***

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	416,686.32	2,009,934.93	2,009,934.93
2011-2012 Fixed Carry Forward	13,628.79	-50,714.43	-50,367.30
Total Indirect Costs	403,057.53	2,060,649.36	2,060,302.23
2011-2012 Direct Costs	18,617,024.80	17,023,776.19	17,023,776.19
2013-2014 Rate	2.16*	12.10*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,232,632.64	17,577,945.59	17,577,945.59
Indirect costs based on rate ** multiplied by actual direct costs	415,424.87	2,126,931.42	2,126,931.42
2013-2014 Actual Indirect Costs	418,613.82	2,073,300.87	2,073,300.87
2011-2012 Fixed Carry Forward	13,628.79	-50,714.43	-50,367.30
Total Indirect Costs	404,985.03	2,124,015.30	2,123,668.17
Over/(Under) Recovery	10,439.84	2,916.12	3,263.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	418,613.82	2,073,300.87	2,073,300.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,439.84	2,916.12	3,263.25
Total Projected Indirect 2015-2016 (Numerator)	408,173.98	2,070,384.75	2,070,037.62
Direct Costs	19,232,632.64	17,577,945.59	17,577,945.59
Rate for 2015-2016 **	2.12*	11.78*	11.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 53900
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*** Final ***

Mackinac Preparatory Academy
525 4th Street
Baldwin, MI 49304

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	167,539.13	162,262.55	162,262.55
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	4,698.24	9,974.82	9,974.82
Total Indirect Costs	4,698.24	9,974.82	9,974.82
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,698.24	9,974.82	9,974.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	4,698.24	9,974.82	9,974.82
Direct Costs	167,539.13	162,262.55	162,262.55
Rate for 2015-2016 **	2.80*	6.15*	6.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 54000
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*** Final ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	453,940.61	1,185,501.09	1,185,501.09
2011-2012 Fixed Carry Forward	-53,627.57	-87,595.64	-87,595.64
Total Indirect Costs	507,568.18	1,273,096.73	1,273,096.73
2011-2012 Direct Costs	17,860,278.13	17,128,717.65	17,128,717.65
2013-2014 Rate	2.84*	7.43*	7.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,970,699.67	16,113,292.99	16,113,292.99
Indirect costs based on rate ** multiplied by actual direct costs	481,967.87	1,197,217.67	1,197,217.67
2013-2014 Actual Indirect Costs	1,658,878.39	2,516,285.07	2,516,285.07
2011-2012 Fixed Carry Forward	-53,627.57	-87,595.64	-87,595.64
Total Indirect Costs	1,712,505.96	2,603,880.71	2,603,880.71
Over/(Under) Recovery	-1,230,538.09	-1,406,663.04	-1,406,663.04

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,658,878.39	2,516,285.07	2,516,285.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,230,538.09	-1,406,663.04	-1,406,663.04
Total Projected Indirect 2015-2016 (Numerator)	2,889,416.48	3,922,948.11	3,922,948.11
Direct Costs	16,970,699.67	16,113,292.99	16,113,292.99
Rate for 2015-2016 **	17.03*	24.35*	24.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 54010
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*** Final ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	623,084.39	2,146,121.55	2,146,121.55
2011-2012 Fixed Carry Forward	-52,253.64	0.00	83,741.87
Total Indirect Costs	675,338.03	2,146,121.55	2,062,379.68
2011-2012 Direct Costs	15,076,190.36	13,553,153.20	13,553,153.20
2013-2014 Rate	4.48*	15.83*	15.22**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,247,085.09	13,625,633.25	13,625,633.25
Indirect costs based on rate ** multiplied by actual direct costs	683,069.41	2,043,844.99	2,073,821.38
2013-2014 Actual Indirect Costs	578,661.26	2,200,113.10	2,200,113.10
2011-2012 Fixed Carry Forward	-52,253.64	0.00	83,741.87
Total Indirect Costs	630,914.90	2,200,113.10	2,116,371.23
Over/(Under) Recovery	52,154.51	0.00	-42,549.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	578,661.26	2,200,113.10	2,200,113.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	52,154.51	0.00	-42,549.85
Total Projected Indirect 2015-2016 (Numerator)	526,506.75	2,200,113.10	2,242,662.95
Direct Costs	15,247,085.09	13,625,633.25	13,625,633.25
Rate for 2015-2016 **	3.45*	16.15*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 54025
Form R0418

*** Final ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	643,070.54	2,180,906.53	2,180,906.53
2011-2012 Fixed Carry Forward	25,369.52	81,979.59	81,202.40
Total Indirect Costs	617,701.02	2,098,926.94	2,099,704.13
2011-2012 Direct Costs	19,048,776.11	17,510,940.12	17,510,940.12
2013-2014 Rate	3.24*	11.99*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,301,174.40	17,771,568.97	17,771,568.97
Indirect costs based on rate ** multiplied by actual direct costs	625,358.05	2,130,811.12	2,130,811.12
2013-2014 Actual Indirect Costs	663,889.55	2,193,494.98	2,193,494.98
2011-2012 Fixed Carry Forward	25,369.52	81,979.59	81,202.40
Total Indirect Costs	638,520.03	2,111,515.39	2,112,292.58
Over/(Under) Recovery	-13,161.98	19,295.73	18,518.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	663,889.55	2,193,494.98	2,193,494.98
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,161.98	19,295.73	18,518.54
Total Projected Indirect 2015-2016 (Numerator)	677,051.53	2,174,199.25	2,174,976.44
Direct Costs	19,301,174.40	17,771,568.97	17,771,568.97
Rate for 2015-2016 **	3.51*	12.23*	12.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 54040
Form R0418

*** Final ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	283,750.20	1,129,638.37	1,129,638.37
2011-2012 Fixed Carry Forward	30,538.25	435,952.50	436,062.15
Total Indirect Costs	253,211.95	693,685.87	693,576.22
2011-2012 Direct Costs	11,650,518.05	10,804,629.88	10,804,629.88
2013-2014 Rate	2.17*	6.42*	6.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,565,543.19	9,941,278.31	9,941,278.31
Indirect costs based on rate ** multiplied by actual direct costs	229,272.29	638,230.07	638,230.07
2013-2014 Actual Indirect Costs	296,554.39	920,819.27	920,819.27
2011-2012 Fixed Carry Forward	30,538.25	435,952.50	436,062.15
Total Indirect Costs	266,016.14	484,866.77	484,757.12
Over/(Under) Recovery	-36,743.85	153,363.30	153,472.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	296,554.39	920,819.27	920,819.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-36,743.85	153,363.30	153,472.95
Total Projected Indirect 2015-2016 (Numerator)	333,298.24	767,455.97	767,346.32
Direct Costs	10,565,543.19	9,941,278.31	9,941,278.31
Rate for 2015-2016 **	3.15*	7.72*	7.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 54901
Form R0418

*** Final ***

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	475,846.61	945,387.95	945,387.95
2011-2012 Fixed Carry Forward	5,032.20	0.00	1,306.79
Total Indirect Costs	470,814.41	945,387.95	944,081.16
2011-2012 Direct Costs	4,483,023.29	4,013,481.95	4,013,481.95
2013-2014 Rate	10.50*	23.56*	23.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,662,651.67	4,157,777.05	4,157,777.05
Indirect costs based on rate ** multiplied by actual direct costs	489,578.43	623,666.56	977,909.16
2013-2014 Actual Indirect Costs	417,808.56	922,683.18	922,683.18
2011-2012 Fixed Carry Forward	5,032.20	0.00	1,306.79
Total Indirect Costs	412,776.36	922,683.18	921,376.39
Over/(Under) Recovery	76,802.07	0.00	56,532.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	417,808.56	922,683.18	922,683.18
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	76,802.07	0.00	56,532.77
Total Projected Indirect 2015-2016 (Numerator)	341,006.49	922,683.18	866,150.41
Direct Costs	4,662,651.67	4,157,777.05	4,157,777.05
Rate for 2015-2016 **	7.31*	22.19*	20.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 55000
Form R0418

*** Final ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	409,887.00	513,624.58	513,624.58
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	409,887.00	513,624.58	513,624.58
2011-2012 Direct Costs	3,606,642.55	3,502,904.97	3,502,904.97
2013-2014 Rate	11.36*	14.66*	14.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,740,757.36	3,640,248.84	3,640,248.84
Indirect costs based on rate ** multiplied by actual direct costs	424,950.04	533,660.48	533,660.48
2013-2014 Actual Indirect Costs	584,733.88	685,242.40	685,242.40
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	584,733.88	685,242.40	685,242.40
Over/(Under) Recovery	-159,783.84	-151,581.92	-151,581.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	584,733.88	685,242.40	685,242.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-159,783.84	-151,581.92	-151,581.92
Total Projected Indirect 2015-2016 (Numerator)	744,517.72	836,824.32	836,824.32
Direct Costs	3,740,757.36	3,640,248.84	3,640,248.84
Rate for 2015-2016 **	19.90*	22.99*	22.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 55010
Form R0418

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	55,519.51	283,131.45	283,131.45
2011-2012 Fixed Carry Forward	62,202.44	0.00	56,498.53
Total Indirect Costs	-6,682.93	283,131.45	226,632.92
2011-2012 Direct Costs	2,375,914.59	2,148,302.65	2,148,302.65
2013-2014 Rate	0.00*	13.18*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,312,693.60	2,077,212.92	2,077,212.92
Indirect costs based on rate ** multiplied by actual direct costs	0.00	273,776.66	219,145.96
2013-2014 Actual Indirect Costs	106,955.93	342,436.61	342,436.61
2011-2012 Fixed Carry Forward	62,202.44	0.00	56,498.53
Total Indirect Costs	44,753.49	342,436.61	285,938.08
Over/(Under) Recovery	0.00	-68,659.95	-66,792.12

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	106,955.93	342,436.61	342,436.61
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-68,659.95	-66,792.12
Total Projected Indirect 2015-2016 (Numerator)	106,955.93	411,096.56	409,228.73
Direct Costs	2,312,693.60	2,077,212.92	2,077,212.92
Rate for 2015-2016 **	4.62*	19.79*	19.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 55100
Form R0418

*** Final ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	376,794.54	1,658,518.62	1,658,518.62
2011-2012 Fixed Carry Forward	102,932.51	0.00	347,561.67
Total Indirect Costs	273,862.03	1,658,518.62	1,310,956.95
2011-2012 Direct Costs	13,919,923.51	12,638,199.43	12,638,199.43
2013-2014 Rate	1.97*	13.12*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,055,623.64	10,892,157.59	10,892,157.59
Indirect costs based on rate ** multiplied by actual direct costs	237,495.79	1,429,051.08	1,129,516.74
2013-2014 Actual Indirect Costs	399,356.58	1,562,822.63	1,562,822.63
2011-2012 Fixed Carry Forward	102,932.51	0.00	347,561.67
Total Indirect Costs	296,424.07	1,562,822.63	1,215,260.96
Over/(Under) Recovery	-58,928.28	-133,771.55	-85,744.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	399,356.58	1,562,822.63	1,562,822.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-58,928.28	-133,771.55	-85,744.22
Total Projected Indirect 2015-2016 (Numerator)	458,284.86	1,696,594.18	1,648,566.85
Direct Costs	12,055,623.64	10,892,157.59	10,892,157.59
Rate for 2015-2016 **	3.80*	15.58*	15.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 55115
Form R0418

*** Final ***

North Central Area Schools
W5465 THIRD ST
HERMANSVILLE, MI 49847

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	6,589.55	403,715.59	403,715.59
2011-2012 Fixed Carry Forward	0.00	-31,787.08	-31,787.08
Total Indirect Costs	6,589.55	435,502.67	435,502.67
2011-2012 Direct Costs	4,866,603.16	4,469,477.12	4,469,477.12
2013-2014 Rate	0.14*	9.74*	9.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,499,442.33	4,089,203.00	4,089,203.00
Indirect costs based on rate ** multiplied by actual direct costs	6,299.22	398,288.37	398,288.37
2013-2014 Actual Indirect Costs	6,115.72	416,355.05	416,355.05
2011-2012 Fixed Carry Forward	0.00	-31,787.08	-31,787.08
Total Indirect Costs	6,115.72	448,142.13	448,142.13
Over/(Under) Recovery	183.50	-49,853.76	-49,853.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	6,115.72	416,355.05	416,355.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	183.50	-49,853.76	-49,853.76
Total Projected Indirect 2015-2016 (Numerator)	5,932.22	466,208.81	466,208.81
Direct Costs	4,499,442.33	4,089,203.00	4,089,203.00
Rate for 2015-2016 **	0.13*	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 2015-2016 Indirect Cost Rates
School District 55120
Form R0418

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	235,201.17	676,166.27	676,166.27
2011-2012 Fixed Carry Forward	-43,369.14	-29,525.09	-7,286.21
Total Indirect Costs	278,570.31	705,691.36	683,452.48
2011-2012 Direct Costs	5,140,392.25	4,699,427.15	4,699,427.15
2013-2014 Rate	5.42*	15.02*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,300,927.29	4,841,552.60	4,841,552.60
Indirect costs based on rate ** multiplied by actual direct costs	287,310.26	726,232.89	703,961.75
2013-2014 Actual Indirect Costs	166,533.94	625,908.63	625,908.63
2011-2012 Fixed Carry Forward	-43,369.14	-29,525.09	-7,286.21
Total Indirect Costs	209,903.08	655,433.72	633,194.84
Over/(Under) Recovery	77,407.18	0.00	70,766.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	166,533.94	625,908.63	625,908.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	77,407.18	0.00	70,766.91
Total Projected Indirect 2015-2016 (Numerator)	89,126.76	625,908.63	555,141.72
Direct Costs	5,300,927.29	4,841,552.60	4,841,552.60
Rate for 2015-2016 **	1.68*	12.93*	11.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2011-2012 Direct Costs	3,213,960.00	3,213,960.00	3,213,960.00
2013-2014 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,354,320.00	3,354,320.00	3,354,320.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	40,567.00	40,567.00	40,567.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	40,567.00	40,567.00	40,567.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	40,567.00	40,567.00	40,567.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	40,567.00	40,567.00	40,567.00
Direct Costs	3,354,320.00	3,354,320.00	3,354,320.00
Rate for 2015-2016 **	1.21*	1.21*	1.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56000
Form R0418

*** Final ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	721,985.91	949,273.06	949,273.06
2011-2012 Fixed Carry Forward	49,944.02	14,894.35	14,894.35
Total Indirect Costs	672,041.89	934,378.71	934,378.71
2011-2012 Direct Costs	14,899,831.62	14,672,544.47	14,672,544.47
2013-2014 Rate	4.51*	6.37*	6.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,232,596.28	14,204,918.32	14,204,918.32
Indirect costs based on rate ** multiplied by actual direct costs	686,990.09	904,853.30	904,853.30
2013-2014 Actual Indirect Costs	886,758.54	1,914,436.50	1,914,436.50
2011-2012 Fixed Carry Forward	49,944.02	14,894.35	14,894.35
Total Indirect Costs	836,814.52	1,899,542.15	1,899,542.15
Over/(Under) Recovery	-149,824.43	-994,688.85	-994,688.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	886,758.54	1,914,436.50	1,914,436.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-149,824.43	-994,688.85	-994,688.85
Total Projected Indirect 2015-2016 (Numerator)	1,036,582.97	2,909,125.35	2,909,125.35
Direct Costs	15,232,596.28	14,204,918.32	14,204,918.32
Rate for 2015-2016 **	6.81*	20.48*	20.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56010
Form R0418

*** Final ***

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,075,411.74	7,647,602.60	7,647,602.60
2011-2012 Fixed Carry Forward	119,992.44	1,008,414.98	1,008,414.98
Total Indirect Costs	1,955,419.30	6,639,187.62	6,639,187.62
2011-2012 Direct Costs	74,109,634.02	69,979,502.66	69,979,502.66
2013-2014 Rate	2.64*	9.49*	9.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	75,835,783.73	71,599,059.31	71,599,059.31
Indirect costs based on rate ** multiplied by actual direct costs	2,002,064.69	6,794,750.73	6,794,750.73
2013-2014 Actual Indirect Costs	1,987,599.03	7,617,703.39	7,617,703.39
2011-2012 Fixed Carry Forward	119,992.44	1,008,414.98	1,008,414.98
Total Indirect Costs	1,867,606.59	6,609,288.41	6,609,288.41
Over/(Under) Recovery	134,458.10	185,462.32	185,462.32

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,987,599.03	7,617,703.39	7,617,703.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	134,458.10	185,462.32	185,462.32
Total Projected Indirect 2015-2016 (Numerator)	1,853,140.93	7,432,241.07	7,432,241.07
Direct Costs	75,835,783.73	71,599,059.31	71,599,059.31
Rate for 2015-2016 **	2.44*	10.38*	10.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56020
Form R0418

*** Final ***

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	234,919.03	1,333,787.83	1,333,787.83
2011-2012 Fixed Carry Forward	78,834.12	604,368.30	604,368.30
Total Indirect Costs	156,084.91	729,419.53	729,419.53
2011-2012 Direct Costs	16,649,102.17	15,550,233.37	15,550,233.37
2013-2014 Rate	0.94*	4.69*	4.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,554,126.46	16,317,461.30	16,317,461.30
Indirect costs based on rate ** multiplied by actual direct costs	165,008.79	765,288.93	765,288.93
2013-2014 Actual Indirect Costs	266,886.77	1,503,551.93	1,503,551.93
2011-2012 Fixed Carry Forward	78,834.12	604,368.30	604,368.30
Total Indirect Costs	188,052.65	899,183.63	899,183.63
Over/(Under) Recovery	-23,043.86	-133,894.70	-133,894.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	266,886.77	1,503,551.93	1,503,551.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-23,043.86	-133,894.70	-133,894.70
Total Projected Indirect 2015-2016 (Numerator)	289,930.63	1,637,446.63	1,637,446.63
Direct Costs	17,554,126.46	16,317,461.30	16,317,461.30
Rate for 2015-2016 **	1.65*	10.03*	10.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56030
Form R0418

*** Final ***

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	251,410.44	936,894.01	936,894.01
2011-2012 Fixed Carry Forward	-45,347.78	0.00	-56,643.65
Total Indirect Costs	296,758.22	936,894.01	993,537.66
2011-2012 Direct Costs	6,143,432.83	5,457,949.26	5,457,949.26
2013-2014 Rate	4.83*	17.17*	18.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,560,586.51	5,901,271.57	5,901,271.57
Indirect costs based on rate ** multiplied by actual direct costs	316,876.33	885,190.74	1,074,031.43
2013-2014 Actual Indirect Costs	280,879.85	940,194.79	940,194.79
2011-2012 Fixed Carry Forward	-45,347.78	0.00	-56,643.65
Total Indirect Costs	326,227.63	940,194.79	996,838.44
Over/(Under) Recovery	-9,351.30	0.00	77,192.99

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	280,879.85	940,194.79	940,194.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-9,351.30	0.00	77,192.99
Total Projected Indirect 2015-2016 (Numerator)	290,231.15	940,194.79	863,001.80
Direct Costs	6,560,586.51	5,901,271.57	5,901,271.57
Rate for 2015-2016 **	4.42*	15.93*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56050
Form R0418

*** Final ***

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	368,566.85	1,290,951.21	1,290,951.21
2011-2012 Fixed Carry Forward	-35,986.03	59,811.65	59,417.62
Total Indirect Costs	404,552.88	1,231,139.56	1,231,533.59
2011-2012 Direct Costs	10,755,689.90	9,833,305.54	9,833,305.54
2013-2014 Rate	3.76*	12.52*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,809,245.61	10,720,307.60	10,720,307.60
Indirect costs based on rate ** multiplied by actual direct costs	444,027.63	1,342,182.51	1,342,182.51
2013-2014 Actual Indirect Costs	590,599.34	1,679,537.35	1,679,537.35
2011-2012 Fixed Carry Forward	-35,986.03	59,811.65	59,417.62
Total Indirect Costs	626,585.37	1,619,725.70	1,620,119.73
Over/(Under) Recovery	-182,557.74	-277,543.19	-277,937.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	590,599.34	1,679,537.35	1,679,537.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-182,557.74	-277,543.19	-277,937.22
Total Projected Indirect 2015-2016 (Numerator)	773,157.08	1,957,080.54	1,957,474.57
Direct Costs	11,809,245.61	10,720,307.60	10,720,307.60
Rate for 2015-2016 **	6.55*	18.26*	18.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56901
Form R0418

*** Final ***

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	42,570.67	142,281.04	142,281.04
2011-2012 Fixed Carry Forward	-4,521.07	0.00	14,799.69
Total Indirect Costs	47,091.74	142,281.04	127,481.35
2011-2012 Direct Costs	964,648.98	864,938.61	864,938.61
2013-2014 Rate	4.88*	16.45*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	805,807.83	695,598.96	695,598.96
Indirect costs based on rate ** multiplied by actual direct costs	39,323.42	104,339.84	102,531.29
2013-2014 Actual Indirect Costs	37,347.65	147,556.52	147,556.52
2011-2012 Fixed Carry Forward	-4,521.07	0.00	14,799.69
Total Indirect Costs	41,868.72	147,556.52	132,756.83
Over/(Under) Recovery	-2,545.30	0.00	-30,225.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	37,347.65	147,556.52	147,556.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,545.30	0.00	-30,225.54
Total Projected Indirect 2015-2016 (Numerator)	39,892.95	147,556.52	177,782.06
Direct Costs	805,807.83	695,598.96	695,598.96
Rate for 2015-2016 **	4.95*	21.21*	25.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	75,333.00	497,128.20	497,128.20
2011-2012 Fixed Carry Forward	-29,745.06	0.00	0.00
Total Indirect Costs	105,078.06	497,128.20	497,128.20
2011-2012 Direct Costs	1,766,974.45	1,345,179.25	1,345,179.25
2013-2014 Rate	5.95*	36.96*	36.96**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,647,112.16	1,245,578.54	1,245,578.54
Indirect costs based on rate ** multiplied by actual direct costs	98,003.17	186,836.78	311,394.64
2013-2014 Actual Indirect Costs	69,091.92	470,625.54	470,625.54
2011-2012 Fixed Carry Forward	-29,745.06	0.00	0.00
Total Indirect Costs	98,836.98	470,625.54	470,625.54
Over/(Under) Recovery	-833.81	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	69,091.92	470,625.54	470,625.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-833.81	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	69,925.73	470,625.54	470,625.54
Direct Costs	1,647,112.16	1,245,578.54	1,245,578.54
Rate for 2015-2016 **	4.25*	37.78*	37.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 56903
Form R0418

*** Final ***

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	74,985.00	246,743.00	246,743.00
2011-2012 Fixed Carry Forward	-41.77	0.00	0.00
Total Indirect Costs	75,026.77	246,743.00	246,743.00
2011-2012 Direct Costs	865,651.00	693,893.00	693,893.00
2013-2014 Rate	8.67*	35.56*	35.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	823,838.00	657,204.00	657,204.00
Indirect costs based on rate ** multiplied by actual direct costs	71,426.75	98,580.60	164,301.00
2013-2014 Actual Indirect Costs	84,484.00	251,118.00	251,118.00
2011-2012 Fixed Carry Forward	-41.77	0.00	0.00
Total Indirect Costs	84,525.77	251,118.00	251,118.00
Over/(Under) Recovery	-13,099.02	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	84,484.00	251,118.00	251,118.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,099.02	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	97,583.02	251,118.00	251,118.00
Direct Costs	823,838.00	657,204.00	657,204.00
Rate for 2015-2016 **	11.84*	38.21*	38.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 57020
Form R0418

*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	317,901.13	1,090,425.87	1,090,425.87
2011-2012 Fixed Carry Forward	-69,955.84	22,754.74	22,684.86
Total Indirect Costs	387,856.97	1,067,671.13	1,067,741.01
2011-2012 Direct Costs	9,531,037.89	8,758,513.15	8,758,513.15
2013-2014 Rate	4.07*	12.19*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,120,671.85	9,310,573.29	9,310,573.29
Indirect costs based on rate ** multiplied by actual direct costs	411,911.34	1,134,958.88	1,134,958.88
2013-2014 Actual Indirect Costs	302,971.21	1,113,069.77	1,113,069.77
2011-2012 Fixed Carry Forward	-69,955.84	22,754.74	22,684.86
Total Indirect Costs	372,927.05	1,090,315.03	1,090,384.91
Over/(Under) Recovery	38,984.29	44,643.85	44,573.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	302,971.21	1,113,069.77	1,113,069.77
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	38,984.29	44,643.85	44,573.97
Total Projected Indirect 2015-2016 (Numerator)	263,986.92	1,068,425.92	1,068,495.80
Direct Costs	10,120,671.85	9,310,573.29	9,310,573.29
Rate for 2015-2016 **	2.61*	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 2015-2016 Indirect Cost Rates
School District 57030
Form R0418

*** Final ***

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	354,617.90	1,099,610.64	1,099,610.64
2011-2012 Fixed Carry Forward	-44,682.17	0.00	156,969.84
Total Indirect Costs	399,300.07	1,099,610.64	942,640.80
2011-2012 Direct Costs	8,518,309.15	7,773,316.41	7,773,316.41
2013-2014 Rate	4.69*	14.15*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,538,346.69	7,813,886.02	7,813,886.02
Indirect costs based on rate ** multiplied by actual direct costs	400,448.46	1,105,664.87	947,824.37
2013-2014 Actual Indirect Costs	246,728.50	971,189.17	971,189.17
2011-2012 Fixed Carry Forward	-44,682.17	0.00	156,969.84
Total Indirect Costs	291,410.67	971,189.17	814,219.33
Over/(Under) Recovery	109,037.79	134,475.70	133,605.04

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	246,728.50	971,189.17	971,189.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	109,037.79	134,475.70	133,605.04
Total Projected Indirect 2015-2016 (Numerator)	137,690.71	836,713.47	837,584.13
Direct Costs	8,538,346.69	7,813,886.02	7,813,886.02
Rate for 2015-2016 **	1.61*	10.71*	10.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58000
Form R0418

*** Final ***

Monroe ISD
1101 SOUTH RAISINVILLE RD
MONROE, MI 48161

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,027,979.19	3,397,381.02	3,397,381.02
2011-2012 Fixed Carry Forward	-337,754.27	-783,456.54	-783,456.54
Total Indirect Costs	2,365,733.46	4,180,837.56	4,180,837.56
2011-2012 Direct Costs	29,793,921.43	28,424,519.60	28,424,519.60
2013-2014 Rate	7.94*	14.71*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	32,235,315.07	31,056,032.76	31,056,032.76
Indirect costs based on rate ** multiplied by actual direct costs	2,559,484.02	4,568,342.42	4,568,342.42
2013-2014 Actual Indirect Costs	2,225,449.27	3,404,731.58	3,404,731.58
2011-2012 Fixed Carry Forward	-337,754.27	-783,456.54	-783,456.54
Total Indirect Costs	2,563,203.54	4,188,188.12	4,188,188.12
Over/(Under) Recovery	-3,719.52	380,154.30	380,154.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,225,449.27	3,404,731.58	3,404,731.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,719.52	380,154.30	380,154.30
Total Projected Indirect 2015-2016 (Numerator)	2,229,168.79	3,024,577.28	3,024,577.28
Direct Costs	32,235,315.07	31,056,032.76	31,056,032.76
Rate for 2015-2016 **	6.92*	9.74*	9.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58010
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*** Final ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,315,452.13	7,823,113.64	7,823,113.64
2011-2012 Fixed Carry Forward	48,345.02	0.00	-151,951.80
Total Indirect Costs	2,267,107.11	7,823,113.64	7,975,065.44
2011-2012 Direct Costs	52,236,713.41	46,729,051.90	46,729,051.90
2013-2014 Rate	4.34*	16.74*	17.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	51,133,678.23	45,320,897.42	45,320,897.42
Indirect costs based on rate ** multiplied by actual direct costs	2,219,201.64	6,798,134.61	7,736,277.19
2013-2014 Actual Indirect Costs	2,075,944.96	7,888,725.77	7,888,725.77
2011-2012 Fixed Carry Forward	48,345.02	0.00	-151,951.80
Total Indirect Costs	2,027,599.94	7,888,725.77	8,040,677.57
Over/(Under) Recovery	191,601.70	0.00	-304,400.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,075,944.96	7,888,725.77	7,888,725.77
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	191,601.70	0.00	-304,400.38
Total Projected Indirect 2015-2016 (Numerator)	1,884,343.26	7,888,725.77	8,193,126.15
Direct Costs	51,133,678.23	45,320,897.42	45,320,897.42
Rate for 2015-2016 **	3.69*	17.41*	18.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58020
Form R0418

*** Final ***

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,130,656.67	3,464,585.93	3,464,585.93
2011-2012 Fixed Carry Forward	-223,315.91	-815,905.89	-760,647.98
Total Indirect Costs	1,353,972.58	4,280,491.82	4,225,233.91
2011-2012 Direct Costs	21,910,278.39	19,576,349.13	19,576,349.13
2013-2014 Rate	6.18*	21.87*	21.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,478,105.81	19,017,819.90	19,017,819.90
Indirect costs based on rate ** multiplied by actual direct costs	1,327,346.94	2,852,672.99	4,104,045.53
2013-2014 Actual Indirect Costs	977,338.54	3,445,383.35	3,445,383.35
2011-2012 Fixed Carry Forward	-223,315.91	-815,905.89	-760,647.98
Total Indirect Costs	1,200,654.45	4,261,289.24	4,206,031.33
Over/(Under) Recovery	126,692.49	0.00	-101,985.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	977,338.54	3,445,383.35	3,445,383.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	126,692.49	0.00	-101,985.80
Total Projected Indirect 2015-2016 (Numerator)	850,646.05	3,445,383.35	3,547,369.15
Direct Costs	21,478,105.81	19,017,819.90	19,017,819.90
Rate for 2015-2016 **	3.96*	18.12*	18.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58030
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*** Final ***

Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,297,163.27	4,773,391.52	4,773,391.52
2011-2012 Fixed Carry Forward	-169,039.07	-121,782.59	-121,782.59
Total Indirect Costs	1,466,202.34	4,895,174.11	4,895,174.11
2011-2012 Direct Costs	41,889,954.69	38,413,726.44	38,413,726.44
2013-2014 Rate	3.50*	12.74*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	39,251,473.78	35,995,682.11	35,995,682.11
Indirect costs based on rate ** multiplied by actual direct costs	1,373,801.58	4,585,849.90	4,585,849.90
2013-2014 Actual Indirect Costs	1,443,217.09	4,699,008.76	4,699,008.76
2011-2012 Fixed Carry Forward	-169,039.07	-121,782.59	-121,782.59
Total Indirect Costs	1,612,256.16	4,820,791.35	4,820,791.35
Over/(Under) Recovery	-238,454.58	-234,941.45	-234,941.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,443,217.09	4,699,008.76	4,699,008.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-238,454.58	-234,941.45	-234,941.45
Total Projected Indirect 2015-2016 (Numerator)	1,681,671.67	4,933,950.21	4,933,950.21
Direct Costs	39,251,473.78	35,995,682.11	35,995,682.11
Rate for 2015-2016 **	4.28*	13.71*	13.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58050
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*** Final ***

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	600,538.04	2,057,540.01	2,057,540.01
2011-2012 Fixed Carry Forward	-59,187.37	0.00	-56,556.50
Total Indirect Costs	659,725.41	2,057,540.01	2,114,096.51
2011-2012 Direct Costs	12,725,777.01	11,268,775.04	11,268,775.04
2013-2014 Rate	5.18*	18.26*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,178,688.47	11,691,109.42	11,691,109.42
Indirect costs based on rate ** multiplied by actual direct costs	682,656.06	1,753,666.41	2,193,252.13
2013-2014 Actual Indirect Costs	597,357.73	2,084,936.78	2,084,936.78
2011-2012 Fixed Carry Forward	-59,187.37	0.00	-56,556.50
Total Indirect Costs	656,545.10	2,084,936.78	2,141,493.28
Over/(Under) Recovery	26,110.96	0.00	51,758.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	597,357.73	2,084,936.78	2,084,936.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	26,110.96	0.00	51,758.85
Total Projected Indirect 2015-2016 (Numerator)	571,246.77	2,084,936.78	2,033,177.93
Direct Costs	13,178,688.47	11,691,109.42	11,691,109.42
Rate for 2015-2016 **	4.33*	17.83*	17.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58070
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*** Final ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	333,897.06	1,377,895.32	1,377,895.32
2011-2012 Fixed Carry Forward	58,985.75	189,720.02	189,021.63
Total Indirect Costs	274,911.31	1,188,175.30	1,188,873.69
2011-2012 Direct Costs	12,815,367.58	11,771,369.32	11,771,369.32
2013-2014 Rate	2.15*	10.09*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,412,528.91	11,395,923.60	11,395,923.60
Indirect costs based on rate ** multiplied by actual direct costs	266,869.37	1,149,848.69	1,150,988.28
2013-2014 Actual Indirect Costs	420,812.29	1,437,417.60	1,437,417.60
2011-2012 Fixed Carry Forward	58,985.75	189,720.02	189,021.63
Total Indirect Costs	361,826.54	1,247,697.58	1,248,395.97
Over/(Under) Recovery	-94,957.17	-97,848.89	-97,407.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	420,812.29	1,437,417.60	1,437,417.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-94,957.17	-97,848.89	-97,407.69
Total Projected Indirect 2015-2016 (Numerator)	515,769.46	1,535,266.49	1,534,825.29
Direct Costs	12,412,528.91	11,395,923.60	11,395,923.60
Rate for 2015-2016 **	4.16*	13.47*	13.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58080
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*** Final ***

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,255,124.37	3,266,970.68	3,266,970.68
2011-2012 Fixed Carry Forward	18,947.26	0.00	214,758.79
Total Indirect Costs	1,236,177.11	3,266,970.68	3,052,211.89
2011-2012 Direct Costs	21,519,418.90	19,507,572.59	19,507,572.59
2013-2014 Rate	5.74*	16.75*	15.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,952,982.68	18,746,812.58	18,746,812.58
Indirect costs based on rate ** multiplied by actual direct costs	1,202,701.21	2,812,021.89	2,933,876.17
2013-2014 Actual Indirect Costs	831,558.19	3,037,728.29	3,037,728.29
2011-2012 Fixed Carry Forward	18,947.26	0.00	214,758.79
Total Indirect Costs	812,610.93	3,037,728.29	2,822,969.50
Over/(Under) Recovery	390,090.28	0.00	110,906.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	831,558.19	3,037,728.29	3,037,728.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	390,090.28	0.00	110,906.67
Total Projected Indirect 2015-2016 (Numerator)	441,467.91	3,037,728.29	2,926,821.62
Direct Costs	20,952,982.68	18,746,812.58	18,746,812.58
Rate for 2015-2016 **	2.11*	16.20*	15.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58090
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*** Final ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	381,501.37	1,486,751.87	1,486,751.87
2011-2012 Fixed Carry Forward	-3,389.97	83,293.12	86,532.43
Total Indirect Costs	384,891.34	1,403,458.75	1,400,219.44
2011-2012 Direct Costs	11,925,684.59	10,820,434.09	10,820,434.09
2013-2014 Rate	3.23*	12.97*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,597,834.73	9,704,064.15	9,704,064.15
Indirect costs based on rate ** multiplied by actual direct costs	342,310.06	1,258,617.12	1,255,705.90
2013-2014 Actual Indirect Costs	395,155.57	1,288,926.15	1,288,926.15
2011-2012 Fixed Carry Forward	-3,389.97	83,293.12	86,532.43
Total Indirect Costs	398,545.54	1,205,633.03	1,202,393.72
Over/(Under) Recovery	-56,235.48	52,984.09	53,312.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	395,155.57	1,288,926.15	1,288,926.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,235.48	52,984.09	53,312.18
Total Projected Indirect 2015-2016 (Numerator)	451,391.05	1,235,942.06	1,235,613.97
Direct Costs	10,597,834.73	9,704,064.15	9,704,064.15
Rate for 2015-2016 **	4.26*	12.74*	12.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58100
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*** Final ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	232,221.43	853,938.26	853,938.26
2011-2012 Fixed Carry Forward	45,646.67	0.00	79,320.24
Total Indirect Costs	186,574.76	853,938.26	774,618.02
2011-2012 Direct Costs	6,330,679.66	5,708,962.83	5,708,962.83
2013-2014 Rate	2.95*	14.96*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,711,736.18	5,168,871.42	5,168,871.42
Indirect costs based on rate ** multiplied by actual direct costs	168,496.22	773,263.16	701,415.85
2013-2014 Actual Indirect Costs	226,429.27	769,294.03	769,294.03
2011-2012 Fixed Carry Forward	45,646.67	0.00	79,320.24
Total Indirect Costs	180,782.60	769,294.03	689,973.79
Over/(Under) Recovery	-12,286.38	3,969.13	11,442.06

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	226,429.27	769,294.03	769,294.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-12,286.38	3,969.13	11,442.06
Total Projected Indirect 2015-2016 (Numerator)	238,715.65	765,324.90	757,851.97
Direct Costs	5,711,736.18	5,168,871.42	5,168,871.42
Rate for 2015-2016 **	4.18*	14.81*	14.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	177,189.90	737,807.19	737,807.19
2011-2012 Fixed Carry Forward	-28,309.74	0.00	-5,390.04
Total Indirect Costs	205,499.64	737,807.19	743,197.23
2011-2012 Direct Costs	5,759,899.31	5,199,282.02	5,199,282.02
2013-2014 Rate	3.57*	14.19*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,320,389.89	4,847,275.43	4,847,275.43
Indirect costs based on rate ** multiplied by actual direct costs	189,937.92	687,828.38	692,675.66
2013-2014 Actual Indirect Costs	137,958.00	611,072.46	611,072.46
2011-2012 Fixed Carry Forward	-28,309.74	0.00	-5,390.04
Total Indirect Costs	166,267.74	611,072.46	616,462.50
Over/(Under) Recovery	23,670.18	76,755.92	76,213.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	137,958.00	611,072.46	611,072.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	23,670.18	76,755.92	76,213.16
Total Projected Indirect 2015-2016 (Numerator)	114,287.82	534,316.54	534,859.30
Direct Costs	5,320,389.89	4,847,275.43	4,847,275.43
Rate for 2015-2016 **	2.15*	11.02*	11.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58901
Form R0418

*** Final ***

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	29,571.00	137,787.00	137,787.00
2011-2012 Fixed Carry Forward	21,338.90	0.00	714.81
Total Indirect Costs	8,232.10	137,787.00	137,072.19
2011-2012 Direct Costs	906,942.00	798,726.00	798,726.00
2013-2014 Rate	0.91*	17.25*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	881,516.00	781,643.00	781,643.00
Indirect costs based on rate ** multiplied by actual direct costs	8,021.80	117,246.45	134,129.94
2013-2014 Actual Indirect Costs	32,523.00	132,396.00	132,396.00
2011-2012 Fixed Carry Forward	21,338.90	0.00	714.81
Total Indirect Costs	11,184.10	132,396.00	131,681.19
Over/(Under) Recovery	-3,162.30	0.00	2,448.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	32,523.00	132,396.00	132,396.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,162.30	0.00	2,448.75
Total Projected Indirect 2015-2016 (Numerator)	35,685.30	132,396.00	129,947.25
Direct Costs	881,516.00	781,643.00	781,643.00
Rate for 2015-2016 **	4.05*	16.94*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 58902
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*** Final ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	232,339.00	1,416,290.00	1,416,290.00
2011-2012 Fixed Carry Forward	91,520.35	0.00	0.00
Total Indirect Costs	140,818.65	1,416,290.00	1,416,290.00
2011-2012 Direct Costs	4,974,051.00	3,790,100.00	3,790,100.00
2013-2014 Rate	2.83*	37.37*	37.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,036,407.00	3,889,229.00	3,889,229.00
Indirect costs based on rate ** multiplied by actual direct costs	142,530.32	583,384.35	972,307.25
2013-2014 Actual Indirect Costs	303,839.00	1,451,017.00	1,451,017.00
2011-2012 Fixed Carry Forward	91,520.35	0.00	0.00
Total Indirect Costs	212,318.65	1,451,017.00	1,451,017.00
Over/(Under) Recovery	-69,788.33	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	303,839.00	1,451,017.00	1,451,017.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-69,788.33	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	373,627.33	1,451,017.00	1,451,017.00
Direct Costs	5,036,407.00	3,889,229.00	3,889,229.00
Rate for 2015-2016 **	7.42*	37.31*	37.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 59000
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*** Final ***

Montcalm Area ISD
621 New Street
Stanton, MI 48888

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	759,842.07	1,696,709.37	1,696,709.37
2011-2012 Fixed Carry Forward	51,657.37	152,220.58	152,220.58
Total Indirect Costs	708,184.70	1,544,488.79	1,544,488.79
2011-2012 Direct Costs	17,625,084.74	16,688,217.44	16,688,217.44
2013-2014 Rate	4.02*	9.25*	9.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,260,567.06	15,218,840.72	15,218,840.72
Indirect costs based on rate ** multiplied by actual direct costs	653,674.80	1,407,742.77	1,407,742.77
2013-2014 Actual Indirect Costs	1,139,565.80	2,181,292.14	2,181,292.14
2011-2012 Fixed Carry Forward	51,657.37	152,220.58	152,220.58
Total Indirect Costs	1,087,908.43	2,029,071.56	2,029,071.56
Over/(Under) Recovery	-434,233.63	-621,328.79	-621,328.79

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,139,565.80	2,181,292.14	2,181,292.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-434,233.63	-621,328.79	-621,328.79
Total Projected Indirect 2015-2016 (Numerator)	1,573,799.43	2,802,620.93	2,802,620.93
Direct Costs	16,260,567.06	15,218,840.72	15,218,840.72
Rate for 2015-2016 **	9.68*	18.42*	18.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 59020
Form R0418

*** Final ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	251,077.90	1,175,982.33	1,175,982.33
2011-2012 Fixed Carry Forward	-550.53	0.00	112,726.38
Total Indirect Costs	251,628.43	1,175,982.33	1,063,255.95
2011-2012 Direct Costs	8,081,237.54	7,156,333.11	7,156,333.11
2013-2014 Rate	3.11*	16.43*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,280,944.38	7,559,195.41	7,559,195.41
Indirect costs based on rate ** multiplied by actual direct costs	257,537.37	1,133,879.31	1,123,296.44
2013-2014 Actual Indirect Costs	283,947.96	1,005,696.93	1,005,696.93
2011-2012 Fixed Carry Forward	-550.53	0.00	112,726.38
Total Indirect Costs	284,498.49	1,005,696.93	892,970.55
Over/(Under) Recovery	-26,961.12	0.00	230,325.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	283,947.96	1,005,696.93	1,005,696.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-26,961.12	0.00	230,325.89
Total Projected Indirect 2015-2016 (Numerator)	310,909.08	1,005,696.93	775,371.04
Direct Costs	8,280,944.38	7,559,195.41	7,559,195.41
Rate for 2015-2016 **	3.75*	13.30*	10.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 59045
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*** Final ***

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	277,993.70	815,433.00	815,433.00
2011-2012 Fixed Carry Forward	90,342.89	0.00	212,522.49
Total Indirect Costs	187,650.81	815,433.00	602,910.51
2011-2012 Direct Costs	7,006,636.84	6,469,197.54	6,469,197.54
2013-2014 Rate	2.68*	12.60*	9.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,729,868.00	6,125,976.90	6,125,976.90
Indirect costs based on rate ** multiplied by actual direct costs	180,360.46	771,873.09	570,941.05
2013-2014 Actual Indirect Costs	296,260.31	900,151.41	900,151.41
2011-2012 Fixed Carry Forward	90,342.89	0.00	212,522.49
Total Indirect Costs	205,917.42	900,151.41	687,628.92
Over/(Under) Recovery	-25,556.96	-128,278.32	-116,687.87

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	296,260.31	900,151.41	900,151.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-25,556.96	-128,278.32	-116,687.87
Total Projected Indirect 2015-2016 (Numerator)	321,817.27	1,028,429.73	1,016,839.28
Direct Costs	6,729,868.00	6,125,976.90	6,125,976.90
Rate for 2015-2016 **	4.78*	16.79*	16.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 59070
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*** Final ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,074,629.71	3,541,362.82	3,541,362.82
2011-2012 Fixed Carry Forward	-42,950.71	111,885.31	111,242.92
Total Indirect Costs	1,117,580.42	3,429,477.51	3,430,119.90
2011-2012 Direct Costs	29,575,940.21	27,109,207.10	27,109,207.10
2013-2014 Rate	3.78*	12.65*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	31,451,029.89	28,750,812.62	28,750,812.62
Indirect costs based on rate ** multiplied by actual direct costs	1,188,848.93	3,636,977.80	3,636,977.80
2013-2014 Actual Indirect Costs	969,593.76	3,669,811.03	3,669,811.03
2011-2012 Fixed Carry Forward	-42,950.71	111,885.31	111,242.92
Total Indirect Costs	1,012,544.47	3,557,925.72	3,558,568.11
Over/(Under) Recovery	176,304.46	79,052.08	78,409.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	969,593.76	3,669,811.03	3,669,811.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	176,304.46	79,052.08	78,409.69
Total Projected Indirect 2015-2016 (Numerator)	793,289.30	3,590,758.95	3,591,401.34
Direct Costs	31,451,029.89	28,750,812.62	28,750,812.62
Rate for 2015-2016 **	2.52*	12.49*	12.49**

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

Michigan Department of Education
Carry Forward Calculation
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School District 59080
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*** Final ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	700,245.45	2,332,846.39	2,332,846.39
2011-2012 Fixed Carry Forward	-100,448.53	0.00	-230,190.21
Total Indirect Costs	800,693.98	2,332,846.39	2,563,036.60
2011-2012 Direct Costs	16,615,145.49	14,982,544.55	14,982,544.55
2013-2014 Rate	4.82*	15.57*	17.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,401,412.58	15,370,845.97	15,370,845.97
Indirect costs based on rate ** multiplied by actual direct costs	790,548.09	2,305,626.90	2,629,951.75
2013-2014 Actual Indirect Costs	672,866.65	2,234,340.97	2,234,340.97
2011-2012 Fixed Carry Forward	-100,448.53	0.00	-230,190.21
Total Indirect Costs	773,315.18	2,234,340.97	2,464,531.18
Over/(Under) Recovery	17,232.91	0.00	165,420.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	672,866.65	2,234,340.97	2,234,340.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	17,232.91	0.00	165,420.57
Total Projected Indirect 2015-2016 (Numerator)	655,633.74	2,234,340.97	2,068,920.40
Direct Costs	16,401,412.58	15,370,845.97	15,370,845.97
Rate for 2015-2016 **	4.00*	14.54*	13.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	386,044.75	1,341,788.37	1,341,788.37
2011-2012 Fixed Carry Forward	-63,595.42	0.00	-103,296.03
Total Indirect Costs	449,640.17	1,341,788.37	1,445,084.40
2011-2012 Direct Costs	10,074,068.82	9,359,263.45	9,359,263.45
2013-2014 Rate	4.46*	14.34*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,258,195.21	9,269,065.57	9,269,065.57
Indirect costs based on rate ** multiplied by actual direct costs	457,515.51	1,329,184.00	1,431,143.72
2013-2014 Actual Indirect Costs	342,353.03	1,331,482.67	1,331,482.67
2011-2012 Fixed Carry Forward	-63,595.42	0.00	-103,296.03
Total Indirect Costs	405,948.45	1,331,482.67	1,434,778.70
Over/(Under) Recovery	51,567.06	-2,298.67	-3,634.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	342,353.03	1,331,482.67	1,331,482.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	51,567.06	-2,298.67	-3,634.98
Total Projected Indirect 2015-2016 (Numerator)	290,785.97	1,333,781.34	1,335,117.65
Direct Costs	10,258,195.21	9,269,065.57	9,269,065.57
Rate for 2015-2016 **	2.83*	14.39*	14.40**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	460,131.47	1,865,854.10	1,865,854.10
2011-2012 Fixed Carry Forward	50,792.90	170,636.03	170,870.97
Total Indirect Costs	409,338.57	1,695,218.07	1,694,983.13
2011-2012 Direct Costs	15,537,788.04	14,132,065.41	14,132,065.41
2013-2014 Rate	2.63*	12.00*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,700,491.67	12,585,084.06	12,585,084.06
Indirect costs based on rate ** multiplied by actual direct costs	360,322.93	1,510,210.09	1,508,951.58
2013-2014 Actual Indirect Costs	345,998.96	1,461,406.57	1,461,406.57
2011-2012 Fixed Carry Forward	50,792.90	170,636.03	170,870.97
Total Indirect Costs	295,206.06	1,290,770.54	1,290,535.60
Over/(Under) Recovery	65,116.87	219,439.55	218,415.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	345,998.96	1,461,406.57	1,461,406.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	65,116.87	219,439.55	218,415.98
Total Projected Indirect 2015-2016 (Numerator)	280,882.09	1,241,967.02	1,242,990.59
Direct Costs	13,700,491.67	12,585,084.06	12,585,084.06
Rate for 2015-2016 **	2.05*	9.87*	9.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 59150
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*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	177,380.81	691,362.29	691,362.29
2011-2012 Fixed Carry Forward	5,834.93	-61,436.62	-60,896.45
Total Indirect Costs	171,545.88	752,798.91	752,258.74
2011-2012 Direct Costs	5,600,975.01	5,086,993.53	5,086,993.53
2013-2014 Rate	3.06*	14.80*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,663,235.60	5,149,789.77	5,149,789.77
Indirect costs based on rate ** multiplied by actual direct costs	173,295.01	762,168.89	761,653.91
2013-2014 Actual Indirect Costs	163,740.84	677,186.67	677,186.67
2011-2012 Fixed Carry Forward	5,834.93	-61,436.62	-60,896.45
Total Indirect Costs	157,905.91	738,623.29	738,083.12
Over/(Under) Recovery	15,389.10	23,545.60	23,570.79

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	163,740.84	677,186.67	677,186.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	15,389.10	23,545.60	23,570.79
Total Projected Indirect 2015-2016 (Numerator)	148,351.74	653,641.07	653,615.88
Direct Costs	5,663,235.60	5,149,789.77	5,149,789.77
Rate for 2015-2016 **	2.62*	12.69*	12.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 60010
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*** Final ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	223,927.87	553,852.03	553,852.03
2011-2012 Fixed Carry Forward	19,165.17	0.00	77,740.16
Total Indirect Costs	204,762.70	553,852.03	476,111.87
2011-2012 Direct Costs	3,254,126.89	2,924,202.73	2,924,202.73
2013-2014 Rate	6.29*	18.94*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,540,864.44	2,265,841.00	2,265,841.00
Indirect costs based on rate ** multiplied by actual direct costs	159,820.37	339,876.15	368,878.91
2013-2014 Actual Indirect Costs	186,166.92	461,190.36	461,190.36
2011-2012 Fixed Carry Forward	19,165.17	0.00	77,740.16
Total Indirect Costs	167,001.75	461,190.36	383,450.20
Over/(Under) Recovery	-7,181.38	0.00	-14,571.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	186,166.92	461,190.36	461,190.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,181.38	0.00	-14,571.29
Total Projected Indirect 2015-2016 (Numerator)	193,348.30	461,190.36	475,761.65
Direct Costs	2,540,864.44	2,265,841.00	2,265,841.00
Rate for 2015-2016 **	7.61*	20.35*	21.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 60020
Form R0418

*** Final ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	230,424.73	766,957.32	766,957.32
2011-2012 Fixed Carry Forward	35,823.44	0.00	8,763.29
Total Indirect Costs	194,601.29	766,957.32	758,194.03
2011-2012 Direct Costs	4,110,696.09	3,574,163.50	3,574,163.50
2013-2014 Rate	4.73*	21.46*	21.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,347,996.99	3,810,781.56	3,810,781.56
Indirect costs based on rate ** multiplied by actual direct costs	205,660.26	571,617.23	808,266.77
2013-2014 Actual Indirect Costs	239,461.45	776,676.88	776,676.88
2011-2012 Fixed Carry Forward	35,823.44	0.00	8,763.29
Total Indirect Costs	203,638.01	776,676.88	767,913.59
Over/(Under) Recovery	2,022.25	0.00	40,353.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	239,461.45	776,676.88	776,676.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,022.25	0.00	40,353.18
Total Projected Indirect 2015-2016 (Numerator)	237,439.20	776,676.88	736,323.70
Direct Costs	4,347,996.99	3,810,781.56	3,810,781.56
Rate for 2015-2016 **	5.46*	20.38*	19.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61000
Form R0418

*** Final ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,070,816.05	5,222,205.58	5,222,205.58
2011-2012 Fixed Carry Forward	-849,685.55	0.00	-561,117.31
Total Indirect Costs	4,920,501.60	5,222,205.58	5,783,322.89
2011-2012 Direct Costs	24,411,425.04	23,416,112.09	23,416,112.09
2013-2014 Rate	20.16*	22.30*	24.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,283,986.52	26,210,988.13	26,210,988.13
Indirect costs based on rate ** multiplied by actual direct costs	4,092,597.98	3,931,648.22	6,474,114.07
2013-2014 Actual Indirect Costs	2,262,712.24	3,543,708.36	3,543,708.36
2011-2012 Fixed Carry Forward	-849,685.55	0.00	-561,117.31
Total Indirect Costs	3,112,397.79	3,543,708.36	4,104,825.67
Over/(Under) Recovery	0.00	0.00	2,369,288.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,262,712.24	3,543,708.36	3,543,708.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,369,288.40
Total Projected Indirect 2015-2016 (Numerator)	2,262,712.24	3,543,708.36	1,174,419.96
Direct Costs	27,283,986.52	26,210,988.13	26,210,988.13
Rate for 2015-2016 **	8.29*	13.52*	4.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,533,528.08	7,233,779.15	7,233,779.15
2011-2012 Fixed Carry Forward	49,169.93	0.00	1,289,631.59
Total Indirect Costs	2,484,358.15	7,233,779.15	5,944,147.56
2011-2012 Direct Costs	59,116,917.86	54,416,666.79	54,416,666.79
2013-2014 Rate	4.20*	13.29*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	51,866,935.00	46,619,624.97	46,619,624.97
Indirect costs based on rate ** multiplied by actual direct costs	2,178,411.27	6,195,748.16	5,090,863.05
2013-2014 Actual Indirect Costs	1,909,313.45	7,156,623.48	7,156,623.48
2011-2012 Fixed Carry Forward	49,169.93	0.00	1,289,631.59
Total Indirect Costs	1,860,143.52	7,156,623.48	5,866,991.89
Over/(Under) Recovery	318,267.75	-960,875.32	-776,128.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,909,313.45	7,156,623.48	7,156,623.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	318,267.75	-960,875.32	-776,128.84
Total Projected Indirect 2015-2016 (Numerator)	1,591,045.70	8,117,498.80	7,932,752.32
Direct Costs	51,866,935.00	46,619,624.97	46,619,624.97
Rate for 2015-2016 **	3.07*	17.41*	17.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61020
Form R0418

*** Final ***

Muskegon Heights School District
2603 LEAHY ST
MUSKEGON, MI 49444

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	825,250.28	2,617,065.30	2,617,065.30
2011-2012 Fixed Carry Forward	-154,160.03	0.00	-5,711.03
Total Indirect Costs	979,410.31	2,617,065.30	2,622,776.33
2011-2012 Direct Costs	18,584,204.20	16,792,389.18	16,792,389.18
2013-2014 Rate	5.27*	15.58*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	387,744.10	306,511.81	306,511.81
Indirect costs based on rate ** multiplied by actual direct costs	20,434.11	45,976.77	47,877.14
2013-2014 Actual Indirect Costs	627,178.68	708,410.97	708,410.97
2011-2012 Fixed Carry Forward	-154,160.03	0.00	-5,711.03
Total Indirect Costs	781,338.71	708,410.97	714,122.00
Over/(Under) Recovery	-760,904.60	0.00	-666,244.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	627,178.68	708,410.97	708,410.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-760,904.60	0.00	-666,244.86
Total Projected Indirect 2015-2016 (Numerator)	1,388,083.28	708,410.97	1,374,655.83
Direct Costs	387,744.10	306,511.81	306,511.81
Rate for 2015-2016 **	357.99*	231.12*	448.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61060
Form R0418

*** Final ***

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,448,712.12	4,057,139.33	4,057,139.33
2011-2012 Fixed Carry Forward	3,232.59	208,529.11	205,620.64
Total Indirect Costs	1,445,479.53	3,848,610.22	3,851,518.69
2011-2012 Direct Costs	33,012,336.23	30,403,909.02	30,403,909.02
2013-2014 Rate	4.38*	12.66*	12.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,495,336.67	30,801,015.71	30,801,015.71
Indirect costs based on rate ** multiplied by actual direct costs	1,467,095.75	3,899,408.59	3,902,488.69
2013-2014 Actual Indirect Costs	1,283,180.47	3,977,501.43	3,977,501.43
2011-2012 Fixed Carry Forward	3,232.59	208,529.11	205,620.64
Total Indirect Costs	1,279,947.88	3,768,972.32	3,771,880.79
Over/(Under) Recovery	187,147.87	130,436.27	130,607.90

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,283,180.47	3,977,501.43	3,977,501.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	187,147.87	130,436.27	130,607.90
Total Projected Indirect 2015-2016 (Numerator)	1,096,032.60	3,847,065.16	3,846,893.53
Direct Costs	33,495,336.67	30,801,015.71	30,801,015.71
Rate for 2015-2016 **	3.27*	12.49*	12.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61065
Form R0418

*** Final ***

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	651,821.23	1,941,056.44	1,941,056.44
2011-2012 Fixed Carry Forward	-84,337.60	194,706.56	194,430.84
Total Indirect Costs	736,158.83	1,746,349.88	1,746,625.60
2011-2012 Direct Costs	15,847,946.89	14,558,711.68	14,558,711.68
2013-2014 Rate	4.65*	12.00*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,766,892.45	15,498,840.54	15,498,840.54
Indirect costs based on rate ** multiplied by actual direct costs	779,660.50	1,859,860.86	1,859,860.86
2013-2014 Actual Indirect Costs	636,985.65	1,905,037.56	1,905,037.56
2011-2012 Fixed Carry Forward	-84,337.60	194,706.56	194,430.84
Total Indirect Costs	721,323.25	1,710,331.00	1,710,606.72
Over/(Under) Recovery	58,337.25	149,529.86	149,254.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	636,985.65	1,905,037.56	1,905,037.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	58,337.25	149,529.86	149,254.14
Total Projected Indirect 2015-2016 (Numerator)	578,648.40	1,755,507.70	1,755,783.42
Direct Costs	16,766,892.45	15,498,840.54	15,498,840.54
Rate for 2015-2016 **	3.45*	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 2015-2016 Indirect Cost Rates
School District 61080
Form R0418

*** Final ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	794,461.06	3,064,934.72	3,064,934.72
2011-2012 Fixed Carry Forward	-8,741.85	166,057.89	166,057.89
Total Indirect Costs	803,202.91	2,898,876.83	2,898,876.83
2011-2012 Direct Costs	29,027,325.81	26,756,852.15	26,756,852.15
2013-2014 Rate	2.77*	10.83*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,138,925.23	26,986,782.68	26,986,782.68
Indirect costs based on rate ** multiplied by actual direct costs	807,148.23	2,922,668.56	2,922,668.56
2013-2014 Actual Indirect Costs	812,833.30	2,964,975.85	2,964,975.85
2011-2012 Fixed Carry Forward	-8,741.85	166,057.89	166,057.89
Total Indirect Costs	821,575.15	2,798,917.96	2,798,917.96
Over/(Under) Recovery	-14,426.92	123,750.60	123,750.60

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	812,833.30	2,964,975.85	2,964,975.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,426.92	123,750.60	123,750.60
Total Projected Indirect 2015-2016 (Numerator)	827,260.22	2,841,225.25	2,841,225.25
Direct Costs	29,138,925.23	26,986,782.68	26,986,782.68
Rate for 2015-2016 **	2.84*	10.53*	10.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61120
Form R0418

*** Final ***

Holton Public Schools
6500 Fourth Street
HOLTON, MI 49425

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	329,554.70	1,054,670.26	1,054,670.26
2011-2012 Fixed Carry Forward	-81,565.34	0.00	78,687.02
Total Indirect Costs	411,120.04	1,054,670.26	975,983.24
2011-2012 Direct Costs	7,791,345.20	7,284,179.98	7,284,179.98
2013-2014 Rate	5.28*	14.48*	13.40**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,639,969.09	7,101,982.20	7,101,982.20
Indirect costs based on rate ** multiplied by actual direct costs	403,390.37	1,028,367.02	951,665.61
2013-2014 Actual Indirect Costs	325,669.41	1,033,610.00	1,033,610.00
2011-2012 Fixed Carry Forward	-81,565.34	0.00	78,687.02
Total Indirect Costs	407,234.75	1,033,610.00	954,922.98
Over/(Under) Recovery	-3,844.38	-5,242.98	-3,257.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	325,669.41	1,033,610.00	1,033,610.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,844.38	-5,242.98	-3,257.37
Total Projected Indirect 2015-2016 (Numerator)	329,513.79	1,038,852.98	1,036,867.37
Direct Costs	7,639,969.09	7,101,982.20	7,101,982.20
Rate for 2015-2016 **	4.31*	14.63*	14.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61180
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*** Final ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	418,698.82	1,667,775.51	1,667,775.51
2011-2012 Fixed Carry Forward	-52,905.80	0.00	15,672.97
Total Indirect Costs	471,604.62	1,667,775.51	1,652,102.54
2011-2012 Direct Costs	12,434,308.53	11,185,231.84	11,185,231.84
2013-2014 Rate	3.79*	14.91*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,179,091.60	12,003,677.71	12,003,677.71
Indirect costs based on rate ** multiplied by actual direct costs	499,487.57	1,789,748.35	1,772,943.20
2013-2014 Actual Indirect Costs	326,678.63	1,502,092.52	1,502,092.52
2011-2012 Fixed Carry Forward	-52,905.80	0.00	15,672.97
Total Indirect Costs	379,584.43	1,502,092.52	1,486,419.55
Over/(Under) Recovery	119,903.14	287,655.83	286,523.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	326,678.63	1,502,092.52	1,502,092.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	119,903.14	287,655.83	286,523.65
Total Projected Indirect 2015-2016 (Numerator)	206,775.49	1,214,436.69	1,215,568.87
Direct Costs	13,179,091.60	12,003,677.71	12,003,677.71
Rate for 2015-2016 **	1.57*	10.12*	10.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61190
Form R0418

*** Final ***

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	598,434.12	2,340,600.48	2,340,600.48
2011-2012 Fixed Carry Forward	183,370.53	502,082.19	502,082.19
Total Indirect Costs	415,063.59	1,838,518.29	1,838,518.29
2011-2012 Direct Costs	30,857,782.90	29,115,616.54	29,115,616.54
2013-2014 Rate	1.35*	6.31*	6.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,080,131.10	23,383,011.41	23,383,011.41
Indirect costs based on rate ** multiplied by actual direct costs	338,581.77	1,475,468.02	1,475,468.02
2013-2014 Actual Indirect Costs	803,159.93	2,500,279.62	2,500,279.62
2011-2012 Fixed Carry Forward	183,370.53	502,082.19	502,082.19
Total Indirect Costs	619,789.40	1,998,197.43	1,998,197.43
Over/(Under) Recovery	-281,207.63	-522,729.41	-522,729.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	803,159.93	2,500,279.62	2,500,279.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-281,207.63	-522,729.41	-522,729.41
Total Projected Indirect 2015-2016 (Numerator)	1,084,367.56	3,023,009.03	3,023,009.03
Direct Costs	25,080,131.10	23,383,011.41	23,383,011.41
Rate for 2015-2016 **	4.32*	12.93*	12.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61210
Form R0418

*** Final ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	364,220.59	1,308,714.57	1,308,714.57
2011-2012 Fixed Carry Forward	-26,148.95	0.00	-33,504.35
Total Indirect Costs	390,369.54	1,308,714.57	1,342,218.92
2011-2012 Direct Costs	9,310,566.18	8,366,072.20	8,366,072.20
2013-2014 Rate	4.19*	15.64*	16.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,989,113.64	8,941,487.36	8,941,487.36
Indirect costs based on rate ** multiplied by actual direct costs	418,543.86	1,341,223.10	1,434,214.57
2013-2014 Actual Indirect Costs	522,811.68	1,570,437.96	1,570,437.96
2011-2012 Fixed Carry Forward	-26,148.95	0.00	-33,504.35
Total Indirect Costs	548,960.63	1,570,437.96	1,603,942.31
Over/(Under) Recovery	-130,416.77	0.00	-169,727.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	522,811.68	1,570,437.96	1,570,437.96
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-130,416.77	0.00	-169,727.74
Total Projected Indirect 2015-2016 (Numerator)	653,228.45	1,570,437.96	1,740,165.70
Direct Costs	9,989,113.64	8,941,487.36	8,941,487.36
Rate for 2015-2016 **	6.54*	17.56*	19.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61220
Form R0418

*** Final ***

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	998,384.86	3,321,035.40	3,321,035.40
2011-2012 Fixed Carry Forward	145,065.53	185,434.14	187,289.60
Total Indirect Costs	853,319.33	3,135,601.26	3,133,745.80
2011-2012 Direct Costs	33,920,654.22	31,598,003.68	31,598,003.68
2013-2014 Rate	2.52*	9.92*	9.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,607,111.91	31,993,270.25	31,993,270.25
Indirect costs based on rate ** multiplied by actual direct costs	872,099.22	3,173,732.41	3,173,732.41
2013-2014 Actual Indirect Costs	937,180.54	3,551,022.20	3,551,022.20
2011-2012 Fixed Carry Forward	145,065.53	185,434.14	187,289.60
Total Indirect Costs	792,115.01	3,365,588.06	3,363,732.60
Over/(Under) Recovery	79,984.21	-191,855.65	-190,000.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	937,180.54	3,551,022.20	3,551,022.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	79,984.21	-191,855.65	-190,000.19
Total Projected Indirect 2015-2016 (Numerator)	857,196.33	3,742,877.85	3,741,022.39
Direct Costs	34,607,111.91	31,993,270.25	31,993,270.25
Rate for 2015-2016 **	2.48*	11.70*	11.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61230
Form R0418

*** Final ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	233,081.36	813,102.65	813,102.65
2011-2012 Fixed Carry Forward	-82,071.49	14,387.51	14,387.51
Total Indirect Costs	315,152.85	798,715.14	798,715.14
2011-2012 Direct Costs	8,078,153.70	7,498,132.41	7,498,132.41
2013-2014 Rate	3.90*	10.65*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,139,052.08	7,550,165.23	7,550,165.23
Indirect costs based on rate ** multiplied by actual direct costs	317,423.03	804,092.60	804,092.60
2013-2014 Actual Indirect Costs	259,338.55	848,225.40	848,225.40
2011-2012 Fixed Carry Forward	-82,071.49	14,387.51	14,387.51
Total Indirect Costs	341,410.04	833,837.89	833,837.89
Over/(Under) Recovery	-23,987.01	-29,745.29	-29,745.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	259,338.55	848,225.40	848,225.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-23,987.01	-29,745.29	-29,745.29
Total Projected Indirect 2015-2016 (Numerator)	283,325.56	877,970.69	877,970.69
Direct Costs	8,139,052.08	7,550,165.23	7,550,165.23
Rate for 2015-2016 **	3.48*	11.63*	11.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61240
Form R0418

*** Final ***

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	671,187.06	1,970,035.44	1,970,035.44
2011-2012 Fixed Carry Forward	-126,736.94	94,336.90	94,336.90
Total Indirect Costs	797,924.00	1,875,698.54	1,875,698.54
2011-2012 Direct Costs	21,179,378.71	19,880,530.33	19,880,530.33
2013-2014 Rate	3.77*	9.43*	9.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,540,848.50	20,606,274.24	20,606,274.24
Indirect costs based on rate ** multiplied by actual direct costs	812,089.99	1,943,171.66	1,943,171.66
2013-2014 Actual Indirect Costs	547,542.54	1,840,950.28	1,840,950.28
2011-2012 Fixed Carry Forward	-126,736.94	94,336.90	94,336.90
Total Indirect Costs	674,279.48	1,746,613.38	1,746,613.38
Over/(Under) Recovery	137,810.51	196,558.28	196,558.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	547,542.54	1,840,950.28	1,840,950.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	137,810.51	196,558.28	196,558.28
Total Projected Indirect 2015-2016 (Numerator)	409,732.03	1,644,392.00	1,644,392.00
Direct Costs	21,540,848.50	20,606,274.24	20,606,274.24
Rate for 2015-2016 **	1.90*	7.98*	7.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61900
Form R0418

*** Final ***

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	726,776.82	637,715.98	637,715.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	9,066.24	98,127.08	98,127.08
Total Indirect Costs	9,066.24	98,127.08	98,127.08
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	9,066.24	98,127.08	98,127.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	9,066.24	98,127.08	98,127.08
Direct Costs	726,776.82	637,715.98	637,715.98
Rate for 2015-2016 **	1.25*	15.39*	15.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61902
Form R0418

*** Final ***

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	147,156.00	1,192,410.00	1,192,410.00
2011-2012 Fixed Carry Forward	14,820.69	0.00	0.00
Total Indirect Costs	132,335.31	1,192,410.00	1,192,410.00
2011-2012 Direct Costs	4,752,755.00	3,707,501.00	3,707,501.00
2013-2014 Rate	2.78*	32.16*	32.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,627,208.00	4,583,197.00	4,583,197.00
Indirect costs based on rate ** multiplied by actual direct costs	156,436.38	687,479.55	1,145,799.25
2013-2014 Actual Indirect Costs	211,634.00	1,255,645.00	1,255,645.00
2011-2012 Fixed Carry Forward	14,820.69	0.00	0.00
Total Indirect Costs	196,813.31	1,255,645.00	1,255,645.00
Over/(Under) Recovery	-40,376.93	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	211,634.00	1,255,645.00	1,255,645.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-40,376.93	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	252,010.93	1,255,645.00	1,255,645.00
Direct Costs	5,627,208.00	4,583,197.00	4,583,197.00
Rate for 2015-2016 **	4.48*	27.40*	27.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61904
Form R0418

*** Final ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,621.77	402,166.33	402,166.33
2011-2012 Fixed Carry Forward	0.00	0.00	-38,206.67
Total Indirect Costs	1,621.77	402,166.33	440,373.00
2011-2012 Direct Costs	2,770,936.88	2,370,392.32	2,370,392.32
2013-2014 Rate	0.06*	16.97*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,988,429.45	2,536,528.89	2,536,528.89
Indirect costs based on rate ** multiplied by actual direct costs	1,793.06	380,479.33	471,287.07
2013-2014 Actual Indirect Costs	4,933.17	456,833.73	456,833.73
2011-2012 Fixed Carry Forward	0.00	0.00	-38,206.67
Total Indirect Costs	4,933.17	456,833.73	495,040.40
Over/(Under) Recovery	-3,140.11	0.00	-23,753.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,933.17	456,833.73	456,833.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,140.11	0.00	-23,753.33
Total Projected Indirect 2015-2016 (Numerator)	8,073.28	456,833.73	480,587.06
Direct Costs	2,988,429.45	2,536,528.89	2,536,528.89
Rate for 2015-2016 **	0.27*	18.01*	18.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 61905
Form R0418

*** Final ***

Muskegon Heights Public School Academy System
2441 Sanford Street
Muskegon Heights, MI 49444

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,837,025.10	8,042,354.84	8,042,354.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	106,927.62	1,901,597.88	1,901,597.88
Total Indirect Costs	106,927.62	1,901,597.88	1,901,597.88
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	106,927.62	1,901,597.88	1,901,597.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	106,927.62	1,901,597.88	1,901,597.88
Direct Costs	9,837,025.10	8,042,354.84	8,042,354.84
Rate for 2015-2016 **	1.09*	23.64*	23.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62000
Form R0418

*** Final ***

Newaygo County RESA
4747 WEST 48TH ST
FREMONT, MI 49412

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	999,261.48	1,698,673.16	1,698,673.16
2011-2012 Fixed Carry Forward	80,787.52	476,698.79	460,946.78
Total Indirect Costs	918,473.96	1,221,974.37	1,237,726.38
2011-2012 Direct Costs	15,671,001.14	14,971,589.46	14,971,589.46
2013-2014 Rate	5.86*	8.16*	8.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,338,574.34	15,205,584.04	15,205,584.04
Indirect costs based on rate ** multiplied by actual direct costs	957,440.46	1,240,775.66	1,257,501.80
2013-2014 Actual Indirect Costs	1,067,334.02	2,200,324.32	2,200,324.32
2011-2012 Fixed Carry Forward	80,787.52	476,698.79	460,946.78
Total Indirect Costs	986,546.50	1,723,625.53	1,739,377.54
Over/(Under) Recovery	-29,106.04	-482,849.87	-481,875.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,067,334.02	2,200,324.32	2,200,324.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,106.04	-482,849.87	-481,875.74
Total Projected Indirect 2015-2016 (Numerator)	1,096,440.06	2,683,174.19	2,682,200.06
Direct Costs	16,338,574.34	15,205,584.04	15,205,584.04
Rate for 2015-2016 **	6.71*	17.65*	17.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62040
Form R0418

*** Final ***

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	462,164.17	1,868,266.69	1,868,266.69
2011-2012 Fixed Carry Forward	90,483.14	170,568.90	170,183.83
Total Indirect Costs	371,681.03	1,697,697.79	1,698,082.86
2011-2012 Direct Costs	19,552,510.46	18,146,407.94	18,146,407.94
2013-2014 Rate	1.90*	9.36*	9.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,195,960.78	17,648,058.91	17,648,058.91
Indirect costs based on rate ** multiplied by actual direct costs	364,723.25	1,651,858.31	1,651,858.31
2013-2014 Actual Indirect Costs	511,786.88	2,059,688.75	2,059,688.75
2011-2012 Fixed Carry Forward	90,483.14	170,568.90	170,183.83
Total Indirect Costs	421,303.74	1,889,119.85	1,889,504.92
Over/(Under) Recovery	-56,580.49	-237,261.54	-237,646.61

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	511,786.88	2,059,688.75	2,059,688.75
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,580.49	-237,261.54	-237,646.61
Total Projected Indirect 2015-2016 (Numerator)	568,367.37	2,296,950.29	2,297,335.36
Direct Costs	19,195,960.78	17,648,058.91	17,648,058.91
Rate for 2015-2016 **	2.96*	13.02*	13.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62050
Form R0418

*** Final ***

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	541,347.60	1,892,499.27	1,892,499.27
2011-2012 Fixed Carry Forward	-81,408.63	130,092.01	130,092.01
Total Indirect Costs	622,756.23	1,762,407.26	1,762,407.26
2011-2012 Direct Costs	17,616,292.24	16,265,140.57	16,265,140.57
2013-2014 Rate	3.54*	10.84*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,093,825.51	14,902,532.35	14,902,532.35
Indirect costs based on rate ** multiplied by actual direct costs	569,721.42	1,615,434.51	1,615,434.51
2013-2014 Actual Indirect Costs	540,075.72	1,731,368.88	1,731,368.88
2011-2012 Fixed Carry Forward	-81,408.63	130,092.01	130,092.01
Total Indirect Costs	621,484.35	1,601,276.87	1,601,276.87
Over/(Under) Recovery	-51,762.93	14,157.64	14,157.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	540,075.72	1,731,368.88	1,731,368.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-51,762.93	14,157.64	14,157.64
Total Projected Indirect 2015-2016 (Numerator)	591,838.65	1,717,211.24	1,717,211.24
Direct Costs	16,093,825.51	14,902,532.35	14,902,532.35
Rate for 2015-2016 **	3.68*	11.52*	11.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62060
Form R0418

*** Final ***

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	355,412.33	963,488.17	963,488.17
2011-2012 Fixed Carry Forward	88,286.74	271,800.06	266,888.28
Total Indirect Costs	267,125.59	691,688.11	696,599.89
2011-2012 Direct Costs	9,691,077.50	9,083,001.66	9,083,001.66
2013-2014 Rate	2.76*	7.62*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,699,682.97	9,086,972.11	9,086,972.11
Indirect costs based on rate ** multiplied by actual direct costs	267,711.25	692,427.27	696,970.76
2013-2014 Actual Indirect Costs	355,950.73	968,661.59	968,661.59
2011-2012 Fixed Carry Forward	88,286.74	271,800.06	266,888.28
Total Indirect Costs	267,663.99	696,861.53	701,773.31
Over/(Under) Recovery	47.26	-4,434.26	-4,802.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	355,950.73	968,661.59	968,661.59
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	47.26	-4,434.26	-4,802.55
Total Projected Indirect 2015-2016 (Numerator)	355,903.47	973,095.85	973,464.14
Direct Costs	9,699,682.97	9,086,972.11	9,086,972.11
Rate for 2015-2016 **	3.67*	10.71*	10.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62070
Form R0418

*** Final ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	479,116.47	1,675,805.82	1,675,805.82
2011-2012 Fixed Carry Forward	-99,983.35	-73,065.04	-73,065.04
Total Indirect Costs	579,099.82	1,748,870.86	1,748,870.86
2011-2012 Direct Costs	15,010,687.40	13,813,998.05	13,813,998.05
2013-2014 Rate	3.86*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,888,835.48	12,627,974.06	12,627,974.06
Indirect costs based on rate ** multiplied by actual direct costs	536,109.05	1,598,701.52	1,598,701.52
2013-2014 Actual Indirect Costs	433,520.92	1,694,382.34	1,694,382.34
2011-2012 Fixed Carry Forward	-99,983.35	-73,065.04	-73,065.04
Total Indirect Costs	533,504.27	1,767,447.38	1,767,447.38
Over/(Under) Recovery	2,604.78	-168,745.86	-168,745.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	433,520.92	1,694,382.34	1,694,382.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	2,604.78	-168,745.86	-168,745.86
Total Projected Indirect 2015-2016 (Numerator)	430,916.14	1,863,128.20	1,863,128.20
Direct Costs	13,888,835.48	12,627,974.06	12,627,974.06
Rate for 2015-2016 **	3.10*	14.75*	14.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62090
Form R0418

*** Final ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	186,732.80	1,235,792.62	1,235,792.62
2011-2012 Fixed Carry Forward	55,155.55	0.00	15,457.62
Total Indirect Costs	131,577.25	1,235,792.62	1,220,335.00
2011-2012 Direct Costs	10,077,691.16	9,028,631.34	9,028,631.34
2013-2014 Rate	1.31*	13.69*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,570,368.62	7,878,915.99	7,878,915.99
Indirect costs based on rate ** multiplied by actual direct costs	112,271.83	1,078,623.60	1,065,229.44
2013-2014 Actual Indirect Costs	227,204.92	918,657.55	918,657.55
2011-2012 Fixed Carry Forward	55,155.55	0.00	15,457.62
Total Indirect Costs	172,049.37	918,657.55	903,199.93
Over/(Under) Recovery	-59,777.54	159,966.05	162,029.51

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	227,204.92	918,657.55	918,657.55
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-59,777.54	159,966.05	162,029.51
Total Projected Indirect 2015-2016 (Numerator)	286,982.46	758,691.50	756,628.04
Direct Costs	8,570,368.62	7,878,915.99	7,878,915.99
Rate for 2015-2016 **	3.35*	9.63*	9.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 62470
Form R0418

*** Final ***

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	61,516.84	97,834.72	97,834.72
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	61,516.84	97,834.72	97,834.72
2011-2012 Direct Costs	291,288.48	254,970.60	254,970.60
2013-2014 Rate	21.12*	38.37*	38.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	353,820.27	303,732.71	303,732.71
Indirect costs based on rate ** multiplied by actual direct costs	53,073.04	45,559.91	75,933.18
2013-2014 Actual Indirect Costs	82,997.83	133,085.39	133,085.39
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	82,997.83	133,085.39	133,085.39
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	82,997.83	133,085.39	133,085.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	82,997.83	133,085.39	133,085.39
Direct Costs	353,820.27	303,732.71	303,732.71
Rate for 2015-2016 **	23.46*	43.82*	43.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63000
Form R0418

*** Final ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	11,663,536.57	16,103,302.42	16,103,302.42
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,663,536.57	16,103,302.42	16,103,302.42
2011-2012 Direct Costs	77,550,572.18	73,582,107.33	73,582,107.33
2013-2014 Rate	15.04*	21.88*	21.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	65,721,663.34	61,130,527.45	61,130,527.45
Indirect costs based on rate ** multiplied by actual direct costs	9,858,249.50	9,169,579.12	13,375,359.41
2013-2014 Actual Indirect Costs	16,366,500.62	20,957,636.51	20,957,636.51
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,366,500.62	20,957,636.51	20,957,636.51
Over/(Under) Recovery	0.00	0.00	-7,582,277.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	16,366,500.62	20,957,636.51	20,957,636.51
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-7,582,277.10
Total Projected Indirect 2015-2016 (Numerator)	16,366,500.62	20,957,636.51	28,539,913.61
Direct Costs	65,721,663.34	61,130,527.45	61,130,527.45
Rate for 2015-2016 **	24.90*	34.28*	46.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63010
Form R0418

*** Final ***

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,837,485.03	11,948,856.83	11,948,856.83
2011-2012 Fixed Carry Forward	-336,288.63	1,830,495.12	1,804,584.71
Total Indirect Costs	3,173,773.66	10,118,361.71	10,144,272.12
2011-2012 Direct Costs	106,377,475.90	100,359,446.10	100,359,446.10
2013-2014 Rate	2.98*	10.08*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	111,135,183.76	104,421,218.27	104,421,218.27
Indirect costs based on rate ** multiplied by actual direct costs	3,311,828.48	10,525,658.80	10,556,985.17
2013-2014 Actual Indirect Costs	2,924,626.13	12,410,654.62	12,410,654.62
2011-2012 Fixed Carry Forward	-336,288.63	1,830,495.12	1,804,584.71
Total Indirect Costs	3,260,914.76	10,580,159.50	10,606,069.91
Over/(Under) Recovery	50,913.72	-54,500.70	-49,084.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,924,626.13	12,410,654.62	12,410,654.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	50,913.72	-54,500.70	-49,084.74
Total Projected Indirect 2015-2016 (Numerator)	2,873,712.41	12,465,155.32	12,459,739.36
Direct Costs	111,135,183.76	104,421,218.27	104,421,218.27
Rate for 2015-2016 **	2.59*	11.94*	11.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63020
Form R0418

*** Final ***

Ferndale Public Schools
2920 BURDETTE ST
FERNDALE, MI 48220

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,432,605.66	5,971,431.16	5,971,431.16
2011-2012 Fixed Carry Forward	-519.86	0.00	654,379.09
Total Indirect Costs	1,433,125.52	5,971,431.16	5,317,052.07
2011-2012 Direct Costs	36,806,303.25	32,267,477.75	32,267,477.75
2013-2014 Rate	3.89*	18.51*	16.48**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,673,202.54	30,721,377.86	30,721,377.86
Indirect costs based on rate ** multiplied by actual direct costs	1,348,787.58	4,608,206.68	5,062,883.07
2013-2014 Actual Indirect Costs	1,122,760.94	5,074,585.62	5,074,585.62
2011-2012 Fixed Carry Forward	-519.86	0.00	654,379.09
Total Indirect Costs	1,123,280.80	5,074,585.62	4,420,206.53
Over/(Under) Recovery	225,506.78	0.00	642,676.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,122,760.94	5,074,585.62	5,074,585.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	225,506.78	0.00	642,676.54
Total Projected Indirect 2015-2016 (Numerator)	897,254.16	5,074,585.62	4,431,909.08
Direct Costs	34,673,202.54	30,721,377.86	30,721,377.86
Rate for 2015-2016 **	2.59*	16.52*	14.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63030
Form R0418

*** Final ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,188,712.97	9,055,497.41	9,055,497.41
2011-2012 Fixed Carry Forward	-496,616.30	0.00	2,089,813.45
Total Indirect Costs	3,685,329.27	9,055,497.41	6,965,683.96
2011-2012 Direct Costs	75,460,745.24	69,593,960.80	69,593,960.80
2013-2014 Rate	4.88*	13.01*	10.01**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	44,152,772.41	39,923,204.39	39,923,204.39
Indirect costs based on rate ** multiplied by actual direct costs	2,154,655.29	5,194,008.89	3,996,312.76
2013-2014 Actual Indirect Costs	3,836,918.59	10,015,898.00	10,015,898.00
2011-2012 Fixed Carry Forward	-496,616.30	0.00	2,089,813.45
Total Indirect Costs	4,333,534.89	10,015,898.00	7,926,084.55
Over/(Under) Recovery	-2,178,879.60	-4,821,889.11	-3,929,771.79

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,836,918.59	10,015,898.00	10,015,898.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,178,879.60	-4,821,889.11	-3,929,771.79
Total Projected Indirect 2015-2016 (Numerator)	6,015,798.19	14,837,787.11	13,945,669.79
Direct Costs	44,152,772.41	39,923,204.39	39,923,204.39
Rate for 2015-2016 **	13.62*	37.17*	34.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63040
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*** Final ***

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,320,722.46	6,565,382.72	6,565,382.72
2011-2012 Fixed Carry Forward	-192,776.78	0.00	1,072,090.94
Total Indirect Costs	2,513,499.24	6,565,382.72	5,493,291.78
2011-2012 Direct Costs	48,816,608.64	44,571,948.38	44,571,948.38
2013-2014 Rate	5.15*	14.73*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	50,010,338.68	45,408,791.20	45,408,791.20
Indirect costs based on rate ** multiplied by actual direct costs	2,575,532.44	6,688,714.94	5,594,363.08
2013-2014 Actual Indirect Costs	2,492,055.80	7,107,634.07	7,107,634.07
2011-2012 Fixed Carry Forward	-192,776.78	0.00	1,072,090.94
Total Indirect Costs	2,684,832.58	7,107,634.07	6,035,543.13
Over/(Under) Recovery	-109,300.14	-418,919.13	-441,180.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,492,055.80	7,107,634.07	7,107,634.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-109,300.14	-418,919.13	-441,180.05
Total Projected Indirect 2015-2016 (Numerator)	2,601,355.94	7,526,553.20	7,548,814.12
Direct Costs	50,010,338.68	45,408,791.20	45,408,791.20
Rate for 2015-2016 **	5.20*	16.58*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63050
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*** Final ***

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,622,230.82	5,195,449.69	5,195,449.69
2011-2012 Fixed Carry Forward	154,257.01	0.00	1,306,659.62
Total Indirect Costs	1,467,973.81	5,195,449.69	3,888,790.07
2011-2012 Direct Costs	46,257,140.55	42,683,921.68	42,683,921.68
2013-2014 Rate	3.17*	12.17*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	48,119,251.92	44,295,911.00	44,295,911.00
Indirect costs based on rate ** multiplied by actual direct costs	1,525,380.29	5,390,812.37	4,035,357.49
2013-2014 Actual Indirect Costs	1,865,672.14	5,689,013.06	5,689,013.06
2011-2012 Fixed Carry Forward	154,257.01	0.00	1,306,659.62
Total Indirect Costs	1,711,415.13	5,689,013.06	4,382,353.44
Over/(Under) Recovery	-186,034.84	-298,200.69	-346,995.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,865,672.14	5,689,013.06	5,689,013.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-186,034.84	-298,200.69	-346,995.95
Total Projected Indirect 2015-2016 (Numerator)	2,051,706.98	5,987,213.75	6,036,009.01
Direct Costs	48,119,251.92	44,295,911.00	44,295,911.00
Rate for 2015-2016 **	4.26*	13.52*	13.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63060
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*** Final ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,156,196.16	10,640,428.88	10,640,428.88
2011-2012 Fixed Carry Forward	1,078,737.84	1,222,766.96	2,740,285.78
Total Indirect Costs	2,077,458.32	9,417,661.92	7,900,143.10
2011-2012 Direct Costs	94,585,523.73	87,101,291.01	87,101,291.01
2013-2014 Rate	2.20*	10.81*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	95,151,420.19	87,886,390.87	87,886,390.87
Indirect costs based on rate ** multiplied by actual direct costs	2,093,331.24	9,500,518.85	7,971,295.65
2013-2014 Actual Indirect Costs	3,253,932.50	10,518,961.82	10,518,961.82
2011-2012 Fixed Carry Forward	1,078,737.84	1,222,766.96	2,740,285.78
Total Indirect Costs	2,175,194.66	9,296,194.86	7,778,676.04
Over/(Under) Recovery	-81,863.42	204,323.99	192,619.61

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,253,932.50	10,518,961.82	10,518,961.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-81,863.42	204,323.99	192,619.61
Total Projected Indirect 2015-2016 (Numerator)	3,335,795.92	10,314,637.83	10,326,342.21
Direct Costs	95,151,420.19	87,886,390.87	87,886,390.87
Rate for 2015-2016 **	3.51*	11.74*	11.75**

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

Michigan Department of Education
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School District 63070
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*** Final ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	901,222.92	3,877,016.72	3,877,016.72
2011-2012 Fixed Carry Forward	103,526.62	243,994.53	245,342.17
Total Indirect Costs	797,696.30	3,633,022.19	3,631,674.55
2011-2012 Direct Costs	36,423,434.26	33,447,640.46	33,447,640.46
2013-2014 Rate	2.19*	10.86*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	36,275,376.03	33,184,956.25	33,184,956.25
Indirect costs based on rate ** multiplied by actual direct costs	794,430.74	3,603,886.25	3,603,886.25
2013-2014 Actual Indirect Costs	1,067,384.03	4,157,803.81	4,157,803.81
2011-2012 Fixed Carry Forward	103,526.62	243,994.53	245,342.17
Total Indirect Costs	963,857.41	3,913,809.28	3,912,461.64
Over/(Under) Recovery	-169,426.67	-309,923.03	-308,575.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,067,384.03	4,157,803.81	4,157,803.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-169,426.67	-309,923.03	-308,575.39
Total Projected Indirect 2015-2016 (Numerator)	1,236,810.70	4,467,726.84	4,466,379.20
Direct Costs	36,275,376.03	33,184,956.25	33,184,956.25
Rate for 2015-2016 **	3.41*	13.46*	13.46**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,344,100.76	12,751,756.93	12,751,756.93
2011-2012 Fixed Carry Forward	-152,674.86	0.00	879,464.75
Total Indirect Costs	3,496,775.62	12,751,756.93	11,872,292.18
2011-2012 Direct Costs	94,264,655.81	84,856,999.64	84,856,999.64
2013-2014 Rate	3.71*	15.03*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	96,853,986.57	87,899,755.63	87,899,755.63
Indirect costs based on rate ** multiplied by actual direct costs	3,593,282.90	13,184,963.34	12,297,175.81
2013-2014 Actual Indirect Costs	3,248,455.88	12,202,686.82	12,202,686.82
2011-2012 Fixed Carry Forward	-152,674.86	0.00	879,464.75
Total Indirect Costs	3,401,130.74	12,202,686.82	11,323,222.07
Over/(Under) Recovery	192,152.16	0.00	973,953.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,248,455.88	12,202,686.82	12,202,686.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	192,152.16	0.00	973,953.74
Total Projected Indirect 2015-2016 (Numerator)	3,056,303.72	12,202,686.82	11,228,733.08
Direct Costs	96,853,986.57	87,899,755.63	87,899,755.63
Rate for 2015-2016 **	3.16*	13.88*	12.77**

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

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*** Final ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	646,328.41	1,869,451.74	1,869,451.74
2011-2012 Fixed Carry Forward	-195,604.55	303,006.95	301,850.25
Total Indirect Costs	841,932.96	1,566,444.79	1,567,601.49
2011-2012 Direct Costs	18,058,538.18	16,835,414.85	16,835,414.85
2013-2014 Rate	4.66*	9.30*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	19,749,304.77	18,434,958.83	18,434,958.83
Indirect costs based on rate ** multiplied by actual direct costs	920,317.60	1,714,451.17	1,716,294.67
2013-2014 Actual Indirect Costs	740,026.87	2,054,372.81	2,054,372.81
2011-2012 Fixed Carry Forward	-195,604.55	303,006.95	301,850.25
Total Indirect Costs	935,631.42	1,751,365.86	1,752,522.56
Over/(Under) Recovery	-15,313.82	-36,914.69	-36,227.89

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	740,026.87	2,054,372.81	2,054,372.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,313.82	-36,914.69	-36,227.89
Total Projected Indirect 2015-2016 (Numerator)	755,340.69	2,091,287.50	2,090,600.70
Direct Costs	19,749,304.77	18,434,958.83	18,434,958.83
Rate for 2015-2016 **	3.82*	11.34*	11.34**

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

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*** Final ***

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,130,849.21	5,753,924.62	5,753,924.62
2011-2012 Fixed Carry Forward	63,692.89	1,763,915.30	1,768,729.09
Total Indirect Costs	1,067,156.32	3,990,009.32	3,985,195.53
2011-2012 Direct Costs	69,133,023.72	64,509,948.31	64,509,948.31
2013-2014 Rate	1.54*	6.19*	6.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	70,253,327.32	65,517,100.30	65,517,100.30
Indirect costs based on rate ** multiplied by actual direct costs	1,081,901.24	4,055,508.51	4,048,956.80
2013-2014 Actual Indirect Costs	1,240,445.46	5,976,672.48	5,976,672.48
2011-2012 Fixed Carry Forward	63,692.89	1,763,915.30	1,768,729.09
Total Indirect Costs	1,176,752.57	4,212,757.18	4,207,943.39
Over/(Under) Recovery	-94,851.33	-157,248.67	-158,986.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,240,445.46	5,976,672.48	5,976,672.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-94,851.33	-157,248.67	-158,986.59
Total Projected Indirect 2015-2016 (Numerator)	1,335,296.79	6,133,921.15	6,135,659.07
Direct Costs	70,253,327.32	65,517,100.30	65,517,100.30
Rate for 2015-2016 **	1.90*	9.36*	9.36**

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

Michigan Department of Education
Carry Forward Calculation
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Form R0418

*** Final ***

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,656,941.88	4,646,506.90	4,646,506.90
2011-2012 Fixed Carry Forward	425,040.75	0.00	1,583,500.69
Total Indirect Costs	1,231,901.13	4,646,506.90	3,063,006.21
2011-2012 Direct Costs	41,288,293.38	38,298,728.36	38,298,728.36
2013-2014 Rate	2.98*	12.13*	8.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	43,771,971.28	40,543,789.16	40,543,789.16
Indirect costs based on rate ** multiplied by actual direct costs	1,304,404.74	4,917,961.63	3,243,503.13
2013-2014 Actual Indirect Costs	1,858,419.34	5,086,601.46	5,086,601.46
2011-2012 Fixed Carry Forward	425,040.75	0.00	1,583,500.69
Total Indirect Costs	1,433,378.59	5,086,601.46	3,503,100.77
Over/(Under) Recovery	-128,973.85	-168,639.83	-259,597.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,858,419.34	5,086,601.46	5,086,601.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-128,973.85	-168,639.83	-259,597.64
Total Projected Indirect 2015-2016 (Numerator)	1,987,393.19	5,255,241.29	5,346,199.10
Direct Costs	43,771,971.28	40,543,789.16	40,543,789.16
Rate for 2015-2016 **	4.54*	12.96*	13.19**

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

Michigan Department of Education
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*** Final ***

Hazel Park, School District of the City of
1620 EAST ELZA AVE
HAZEL PARK, MI 48030

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,043,304.24	6,915,809.42	6,915,809.42
2011-2012 Fixed Carry Forward	-118,254.73	-778,710.51	-659,203.94
Total Indirect Costs	1,161,558.97	7,694,519.93	7,575,013.36
2011-2012 Direct Costs	51,981,437.61	46,108,932.43	46,108,932.43
2013-2014 Rate	2.23*	16.69*	16.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	47,816,032.98	42,675,019.86	42,675,019.86
Indirect costs based on rate ** multiplied by actual direct costs	1,066,297.54	6,401,252.98	7,011,505.76
2013-2014 Actual Indirect Costs	1,094,447.92	6,235,461.04	6,235,461.04
2011-2012 Fixed Carry Forward	-118,254.73	-778,710.51	-659,203.94
Total Indirect Costs	1,212,702.65	7,014,171.55	6,894,664.98
Over/(Under) Recovery	-146,405.11	0.00	116,840.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,094,447.92	6,235,461.04	6,235,461.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-146,405.11	0.00	116,840.78
Total Projected Indirect 2015-2016 (Numerator)	1,240,853.03	6,235,461.04	6,118,620.26
Direct Costs	47,816,032.98	42,675,019.86	42,675,019.86
Rate for 2015-2016 **	2.60*	14.61*	14.34**

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

Michigan Department of Education
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School District 63140
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*** Final ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	530,164.77	1,767,188.74	1,767,188.74
2011-2012 Fixed Carry Forward	-171,272.90	0.00	36,889.39
Total Indirect Costs	701,437.67	1,767,188.74	1,730,299.35
2011-2012 Direct Costs	11,605,618.04	10,368,594.07	10,368,594.07
2013-2014 Rate	6.04*	17.04*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,649,719.90	12,075,440.10	12,075,440.10
Indirect costs based on rate ** multiplied by actual direct costs	824,443.08	1,811,316.02	2,015,390.95
2013-2014 Actual Indirect Costs	416,961.48	1,991,241.28	1,991,241.28
2011-2012 Fixed Carry Forward	-171,272.90	0.00	36,889.39
Total Indirect Costs	588,234.38	1,991,241.28	1,954,351.89
Over/(Under) Recovery	236,208.70	0.00	61,039.06

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	416,961.48	1,991,241.28	1,991,241.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	236,208.70	0.00	61,039.06
Total Projected Indirect 2015-2016 (Numerator)	180,752.78	1,991,241.28	1,930,202.22
Direct Costs	13,649,719.90	12,075,440.10	12,075,440.10
Rate for 2015-2016 **	1.32*	16.49*	15.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63150
Form R0418

*** Final ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,225,631.31	10,344,206.16	10,344,206.16
2011-2012 Fixed Carry Forward	-329,413.62	982,526.72	982,526.72
Total Indirect Costs	2,555,044.93	9,361,679.44	9,361,679.44
2011-2012 Direct Costs	119,194,486.61	111,075,911.76	111,075,911.76
2013-2014 Rate	2.14*	8.43*	8.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	136,511,746.00	127,369,131.00	127,369,131.00
Indirect costs based on rate ** multiplied by actual direct costs	2,921,351.36	10,737,217.74	10,737,217.74
2013-2014 Actual Indirect Costs	2,145,052.00	11,287,667.00	11,287,667.00
2011-2012 Fixed Carry Forward	-329,413.62	982,526.72	982,526.72
Total Indirect Costs	2,474,465.62	10,305,140.28	10,305,140.28
Over/(Under) Recovery	446,885.74	432,077.46	432,077.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,145,052.00	11,287,667.00	11,287,667.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	446,885.74	432,077.46	432,077.46
Total Projected Indirect 2015-2016 (Numerator)	1,698,166.26	10,855,589.54	10,855,589.54
Direct Costs	136,511,746.00	127,369,131.00	127,369,131.00
Rate for 2015-2016 **	1.24*	8.52*	8.52**

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

Michigan Department of Education
Carry Forward Calculation
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School District 63160
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*** Final ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,554,767.82	7,056,363.04	7,056,363.04
2011-2012 Fixed Carry Forward	88,799.63	298,023.54	298,023.54
Total Indirect Costs	1,465,968.19	6,758,339.50	6,758,339.50
2011-2012 Direct Costs	70,190,919.71	64,689,324.49	64,689,324.49
2013-2014 Rate	2.09*	10.45*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	66,332,118.15	61,936,963.53	61,936,963.53
Indirect costs based on rate ** multiplied by actual direct costs	1,386,341.27	6,472,412.69	6,472,412.69
2013-2014 Actual Indirect Costs	2,266,462.32	6,661,616.94	6,661,616.94
2011-2012 Fixed Carry Forward	88,799.63	298,023.54	298,023.54
Total Indirect Costs	2,177,662.69	6,363,593.40	6,363,593.40
Over/(Under) Recovery	-791,321.42	108,819.29	108,819.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,266,462.32	6,661,616.94	6,661,616.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-791,321.42	108,819.29	108,819.29
Total Projected Indirect 2015-2016 (Numerator)	3,057,783.74	6,552,797.65	6,552,797.65
Direct Costs	66,332,118.15	61,936,963.53	61,936,963.53
Rate for 2015-2016 **	4.61*	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 2015-2016 Indirect Cost Rates
School District 63180
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*** Final ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 SOUTH ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,198,386.52	4,274,550.12	4,274,550.12
2011-2012 Fixed Carry Forward	11,513.65	0.00	129,217.94
Total Indirect Costs	1,186,872.87	4,274,550.12	4,145,332.18
2011-2012 Direct Costs	28,200,299.17	25,124,135.57	25,124,135.57
2013-2014 Rate	4.21*	17.01*	16.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,135,404.86	22,568,798.97	22,568,798.97
Indirect costs based on rate ** multiplied by actual direct costs	1,058,200.54	3,385,319.85	3,723,851.83
2013-2014 Actual Indirect Costs	1,101,582.85	3,668,188.74	3,668,188.74
2011-2012 Fixed Carry Forward	11,513.65	0.00	129,217.94
Total Indirect Costs	1,090,069.20	3,668,188.74	3,538,970.80
Over/(Under) Recovery	-31,868.66	0.00	184,881.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,101,582.85	3,668,188.74	3,668,188.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-31,868.66	0.00	184,881.03
Total Projected Indirect 2015-2016 (Numerator)	1,133,451.51	3,668,188.74	3,483,307.71
Direct Costs	25,135,404.86	22,568,798.97	22,568,798.97
Rate for 2015-2016 **	4.51*	16.25*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63190
Form R0418

*** Final ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,399,788.06	8,770,284.28	8,770,284.28
2011-2012 Fixed Carry Forward	281,214.43	1,258,774.80	1,274,676.51
Total Indirect Costs	2,118,573.63	7,511,509.48	7,495,607.77
2011-2012 Direct Costs	75,109,763.37	68,739,267.15	68,739,267.15
2013-2014 Rate	2.82*	10.93*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	69,409,745.34	62,593,573.62	62,593,573.62
Indirect costs based on rate ** multiplied by actual direct costs	1,957,354.82	6,841,477.60	6,822,699.52
2013-2014 Actual Indirect Costs	2,430,187.71	9,249,574.21	9,249,574.21
2011-2012 Fixed Carry Forward	281,214.43	1,258,774.80	1,274,676.51
Total Indirect Costs	2,148,973.28	7,990,799.41	7,974,897.70
Over/(Under) Recovery	-191,618.46	-1,149,321.81	-1,152,198.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,430,187.71	9,249,574.21	9,249,574.21
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-191,618.46	-1,149,321.81	-1,152,198.18
Total Projected Indirect 2015-2016 (Numerator)	2,621,806.17	10,398,896.02	10,401,772.39
Direct Costs	69,409,745.34	62,593,573.62	62,593,573.62
Rate for 2015-2016 **	3.78*	16.61*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63200
Form R0418

*** Final ***

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,456,998.09	14,858,673.69	14,858,673.69
2011-2012 Fixed Carry Forward	-163,714.33	2,260,720.75	2,572,952.87
Total Indirect Costs	4,620,712.42	12,597,952.94	12,285,720.82
2011-2012 Direct Costs	140,195,146.83	130,185,509.06	130,185,509.06
2013-2014 Rate	3.30*	9.68*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	143,744,816.53	133,038,157.41	133,038,157.41
Indirect costs based on rate ** multiplied by actual direct costs	4,743,578.95	12,878,093.64	12,558,802.06
2013-2014 Actual Indirect Costs	4,389,188.42	15,095,847.54	15,095,847.54
2011-2012 Fixed Carry Forward	-163,714.33	2,260,720.75	2,572,952.87
Total Indirect Costs	4,552,902.75	12,835,126.79	12,522,894.67
Over/(Under) Recovery	190,676.20	42,966.85	35,907.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,389,188.42	15,095,847.54	15,095,847.54
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	190,676.20	42,966.85	35,907.39
Total Projected Indirect 2015-2016 (Numerator)	4,198,512.22	15,052,880.69	15,059,940.15
Direct Costs	143,744,816.53	133,038,157.41	133,038,157.41
Rate for 2015-2016 **	2.92*	11.31*	11.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63210
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*** Final ***

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,053,050.48	3,860,642.34	3,860,642.34
2011-2012 Fixed Carry Forward	105,775.50	-34,763.09	47,304.36
Total Indirect Costs	947,274.98	3,895,405.43	3,813,337.98
2011-2012 Direct Costs	34,743,144.84	31,935,552.98	31,935,552.98
2013-2014 Rate	2.73*	12.20*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,986,171.35	31,355,932.57	31,355,932.57
Indirect costs based on rate ** multiplied by actual direct costs	927,822.48	3,825,423.77	3,743,898.35
2013-2014 Actual Indirect Costs	1,014,934.78	3,645,173.56	3,645,173.56
2011-2012 Fixed Carry Forward	105,775.50	-34,763.09	47,304.36
Total Indirect Costs	909,159.28	3,679,936.65	3,597,869.20
Over/(Under) Recovery	18,663.20	145,487.12	146,029.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,014,934.78	3,645,173.56	3,645,173.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	18,663.20	145,487.12	146,029.15
Total Projected Indirect 2015-2016 (Numerator)	996,271.58	3,499,686.44	3,499,144.41
Direct Costs	33,986,171.35	31,355,932.57	31,355,932.57
Rate for 2015-2016 **	2.93*	11.16*	11.16**

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

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
School District 63220
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*** Final ***

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,070,262.94	12,393,915.25	12,393,915.25
2011-2012 Fixed Carry Forward	79,648.64	0.00	253,472.83
Total Indirect Costs	2,990,614.30	12,393,915.25	12,140,442.42
2011-2012 Direct Costs	90,713,163.84	81,389,511.53	81,389,511.53
2013-2014 Rate	3.30*	15.23*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	92,430,482.73	83,739,092.67	83,739,092.67
Indirect costs based on rate ** multiplied by actual direct costs	3,050,205.93	12,560,863.90	12,493,872.63
2013-2014 Actual Indirect Costs	3,184,448.98	11,875,839.04	11,875,839.04
2011-2012 Fixed Carry Forward	79,648.64	0.00	253,472.83
Total Indirect Costs	3,104,800.34	11,875,839.04	11,622,366.21
Over/(Under) Recovery	-54,594.41	0.00	871,506.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,184,448.98	11,875,839.04	11,875,839.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-54,594.41	0.00	871,506.42
Total Projected Indirect 2015-2016 (Numerator)	3,239,043.39	11,875,839.04	11,004,332.62
Direct Costs	92,430,482.73	83,739,092.67	83,739,092.67
Rate for 2015-2016 **	3.50*	14.18*	13.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63230
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*** Final ***

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,694,586.40	9,886,681.61	9,886,681.61
2011-2012 Fixed Carry Forward	-161,786.80	-286,860.13	-151,104.28
Total Indirect Costs	2,856,373.20	10,173,541.74	10,037,785.89
2011-2012 Direct Costs	75,421,103.58	68,229,008.37	68,229,008.37
2013-2014 Rate	3.79*	14.91*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	76,755,285.93	71,002,504.28	71,002,504.28
Indirect costs based on rate ** multiplied by actual direct costs	2,909,025.34	10,586,473.39	10,444,468.38
2013-2014 Actual Indirect Costs	2,645,320.16	8,398,101.81	8,398,101.81
2011-2012 Fixed Carry Forward	-161,786.80	-286,860.13	-151,104.28
Total Indirect Costs	2,807,106.96	8,684,961.94	8,549,206.09
Over/(Under) Recovery	101,918.38	1,901,511.45	1,895,262.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,645,320.16	8,398,101.81	8,398,101.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	101,918.38	1,901,511.45	1,895,262.29
Total Projected Indirect 2015-2016 (Numerator)	2,543,401.78	6,496,590.36	6,502,839.52
Direct Costs	76,755,285.93	71,002,504.28	71,002,504.28
Rate for 2015-2016 **	3.31*	9.15*	9.16**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,046,308.17	7,313,873.13	7,313,873.13
2011-2012 Fixed Carry Forward	1,520,162.62	0.00	2,730,525.80
Total Indirect Costs	-473,854.45	7,313,873.13	4,583,347.33
2011-2012 Direct Costs	57,748,491.47	51,480,926.51	51,480,926.51
2013-2014 Rate	0.00*	14.21*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	64,713,068.03	57,846,845.26	57,846,845.26
Indirect costs based on rate ** multiplied by actual direct costs	0.00	8,220,036.71	5,148,369.23
2013-2014 Actual Indirect Costs	1,190,032.90	8,056,255.67	8,056,255.67
2011-2012 Fixed Carry Forward	1,520,162.62	0.00	2,730,525.80
Total Indirect Costs	-330,129.72	8,056,255.67	5,325,729.87
Over/(Under) Recovery	0.00	163,781.04	-177,360.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,190,032.90	8,056,255.67	8,056,255.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	163,781.04	-177,360.64
Total Projected Indirect 2015-2016 (Numerator)	1,190,032.90	7,892,474.63	8,233,616.31
Direct Costs	64,713,068.03	57,846,845.26	57,846,845.26
Rate for 2015-2016 **	1.84*	13.64*	14.23**

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

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*** Final ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,177,219.61	4,486,294.67	4,486,294.67
2011-2012 Fixed Carry Forward	318,246.77	0.00	2,680,153.43
Total Indirect Costs	858,972.84	4,486,294.67	1,806,141.24
2011-2012 Direct Costs	42,610,604.79	39,301,529.73	39,301,529.73
2013-2014 Rate	2.02*	11.42*	4.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	41,477,030.37	38,240,867.28	38,240,867.28
Indirect costs based on rate ** multiplied by actual direct costs	837,836.01	4,367,107.04	1,759,079.89
2013-2014 Actual Indirect Costs	1,026,217.29	4,262,380.38	4,262,380.38
2011-2012 Fixed Carry Forward	318,246.77	0.00	2,680,153.43
Total Indirect Costs	707,970.52	4,262,380.38	1,582,226.95
Over/(Under) Recovery	129,865.49	104,726.66	176,852.94

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,026,217.29	4,262,380.38	4,262,380.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	129,865.49	104,726.66	176,852.94
Total Projected Indirect 2015-2016 (Numerator)	896,351.80	4,157,653.72	4,085,527.44
Direct Costs	41,477,030.37	38,240,867.28	38,240,867.28
Rate for 2015-2016 **	2.16*	10.87*	10.68**

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

Michigan Department of Education
Carry Forward Calculation
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School District 63260
Form R0418

*** Final ***

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,526,022.75	20,081,773.58	20,081,773.58
2011-2012 Fixed Carry Forward	-79,485.24	-187,686.55	-428,998.48
Total Indirect Costs	5,605,507.99	20,269,460.13	20,510,772.06
2011-2012 Direct Costs	157,063,537.58	142,507,786.75	142,507,786.75
2013-2014 Rate	3.57*	14.22*	14.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	154,645,754.97	143,123,942.75	143,123,942.75
Indirect costs based on rate ** multiplied by actual direct costs	5,520,853.45	20,352,224.66	20,595,535.36
2013-2014 Actual Indirect Costs	6,015,431.19	17,537,243.41	17,537,243.41
2011-2012 Fixed Carry Forward	-79,485.24	-187,686.55	-428,998.48
Total Indirect Costs	6,094,916.43	17,724,929.96	17,966,241.89
Over/(Under) Recovery	-574,062.98	2,627,294.70	2,629,293.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	6,015,431.19	17,537,243.41	17,537,243.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-574,062.98	2,627,294.70	2,629,293.47
Total Projected Indirect 2015-2016 (Numerator)	6,589,494.17	14,909,948.71	14,907,949.94
Direct Costs	154,645,754.97	143,123,942.75	143,123,942.75
Rate for 2015-2016 **	4.26*	10.42*	10.42**

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

Michigan Department of Education
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*** Final ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	587,868.18	2,501,626.06	2,501,626.06
2011-2012 Fixed Carry Forward	45,782.81	310,804.92	306,735.05
Total Indirect Costs	542,085.37	2,190,821.14	2,194,891.01
2011-2012 Direct Costs	21,902,606.34	19,988,848.46	19,988,848.46
2013-2014 Rate	2.47*	10.96*	10.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,401,776.98	20,345,180.27	20,345,180.27
Indirect costs based on rate ** multiplied by actual direct costs	553,323.89	2,229,831.76	2,233,900.79
2013-2014 Actual Indirect Costs	682,219.72	2,738,816.43	2,738,816.43
2011-2012 Fixed Carry Forward	45,782.81	310,804.92	306,735.05
Total Indirect Costs	636,436.91	2,428,011.51	2,432,081.38
Over/(Under) Recovery	-83,113.02	-198,179.75	-198,180.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	682,219.72	2,738,816.43	2,738,816.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-83,113.02	-198,179.75	-198,180.59
Total Projected Indirect 2015-2016 (Numerator)	765,332.74	2,936,996.18	2,936,997.02
Direct Costs	22,401,776.98	20,345,180.27	20,345,180.27
Rate for 2015-2016 **	3.42*	14.44*	14.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63280
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*** Final ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	847,422.36	3,600,670.56	3,600,670.56
2011-2012 Fixed Carry Forward	-17,810.56	357,561.75	382,753.45
Total Indirect Costs	865,232.92	3,243,108.81	3,217,917.11
2011-2012 Direct Costs	32,469,706.99	29,716,458.79	29,716,458.79
2013-2014 Rate	2.66*	10.91*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,769,450.15	30,571,702.75	30,571,702.75
Indirect costs based on rate ** multiplied by actual direct costs	898,267.37	3,335,372.77	3,310,915.41
2013-2014 Actual Indirect Costs	883,919.64	4,081,667.04	4,081,667.04
2011-2012 Fixed Carry Forward	-17,810.56	357,561.75	382,753.45
Total Indirect Costs	901,730.20	3,724,105.29	3,698,913.59
Over/(Under) Recovery	-3,462.83	-388,732.52	-387,998.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	883,919.64	4,081,667.04	4,081,667.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,462.83	-388,732.52	-387,998.18
Total Projected Indirect 2015-2016 (Numerator)	887,382.47	4,470,399.56	4,469,665.22
Direct Costs	33,769,450.15	30,571,702.75	30,571,702.75
Rate for 2015-2016 **	2.63*	14.62*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63290
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*** Final ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,428,225.95	15,496,906.65	15,496,906.65
2011-2012 Fixed Carry Forward	-43,968.21	3,563,218.80	3,556,853.90
Total Indirect Costs	5,472,194.16	11,933,687.85	11,940,052.75
2011-2012 Direct Costs	146,920,078.40	136,851,397.70	136,851,397.70
2013-2014 Rate	3.72*	8.72*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	153,292,934.17	142,804,937.37	142,804,937.37
Indirect costs based on rate ** multiplied by actual direct costs	5,702,497.15	12,452,590.54	12,452,590.54
2013-2014 Actual Indirect Costs	5,513,267.82	16,001,264.62	16,001,264.62
2011-2012 Fixed Carry Forward	-43,968.21	3,563,218.80	3,556,853.90
Total Indirect Costs	5,557,236.03	12,438,045.82	12,444,410.72
Over/(Under) Recovery	145,261.12	14,544.72	8,179.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,513,267.82	16,001,264.62	16,001,264.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	145,261.12	14,544.72	8,179.82
Total Projected Indirect 2015-2016 (Numerator)	5,368,006.70	15,986,719.90	15,993,084.80
Direct Costs	153,292,934.17	142,804,937.37	142,804,937.37
Rate for 2015-2016 **	3.50*	11.19*	11.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63300
Form R0418

*** Final ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,173,680.00	13,773,052.00	13,773,052.00
2011-2012 Fixed Carry Forward	210,689.82	818,315.82	806,409.15
Total Indirect Costs	2,962,990.18	12,954,736.18	12,966,642.85
2011-2012 Direct Costs	112,851,424.00	102,252,052.00	102,252,052.00
2013-2014 Rate	2.63*	12.67*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	109,589,911.00	99,174,292.00	99,174,292.00
Indirect costs based on rate ** multiplied by actual direct costs	2,882,214.66	12,565,382.80	12,575,300.23
2013-2014 Actual Indirect Costs	3,617,507.00	14,033,126.00	14,033,126.00
2011-2012 Fixed Carry Forward	210,689.82	818,315.82	806,409.15
Total Indirect Costs	3,406,817.18	13,214,810.18	13,226,716.85
Over/(Under) Recovery	-524,602.52	-649,427.38	-651,416.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,617,507.00	14,033,126.00	14,033,126.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-524,602.52	-649,427.38	-651,416.62
Total Projected Indirect 2015-2016 (Numerator)	4,142,109.52	14,682,553.38	14,684,542.62
Direct Costs	109,589,911.00	99,174,292.00	99,174,292.00
Rate for 2015-2016 **	3.78*	14.80*	14.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63900
Form R0418

*** Final ***

Sarah J. Webber Media Arts Academy
48980 WOODWARD AVE
PONTIAC, MI 48342

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	933,598.56	608,351.81	608,351.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	20,661.87	345,908.62	345,908.62
Total Indirect Costs	20,661.87	345,908.62	345,908.62
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	20,661.87	345,908.62	345,908.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	20,661.87	345,908.62	345,908.62
Direct Costs	933,598.56	608,351.81	608,351.81
Rate for 2015-2016 **	2.21*	56.86*	56.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63901
Form R0418

*** Final ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	247,525.00	670,005.00	670,005.00
2011-2012 Fixed Carry Forward	-63,904.04	0.00	-188,071.63
Total Indirect Costs	311,429.04	670,005.00	858,076.63
2011-2012 Direct Costs	2,860,170.00	2,437,690.00	2,437,690.00
2013-2014 Rate	10.89*	27.49*	35.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,931,548.00	2,465,126.00	2,465,126.00
Indirect costs based on rate ** multiplied by actual direct costs	319,245.58	369,768.90	616,281.50
2013-2014 Actual Indirect Costs	244,799.00	711,221.00	711,221.00
2011-2012 Fixed Carry Forward	-63,904.04	0.00	-188,071.63
Total Indirect Costs	308,703.04	711,221.00	899,292.63
Over/(Under) Recovery	10,542.54	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	244,799.00	711,221.00	711,221.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,542.54	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	234,256.46	711,221.00	711,221.00
Direct Costs	2,931,548.00	2,465,126.00	2,465,126.00
Rate for 2015-2016 **	7.99*	28.85*	28.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63903
Form R0418

*** Final ***

Academy of Southfield
18330 GEORGE WASHINGTON DR
SOUTHFIELD, MI 48075

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,996.83	605,169.23	605,169.23
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,996.83	605,169.23	605,169.23
2011-2012 Direct Costs	3,476,273.45	2,875,101.05	2,875,101.05
2013-2014 Rate	0.11*	21.05*	21.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,105,302.00	2,543,330.00	2,543,330.00
Indirect costs based on rate ** multiplied by actual direct costs	3,415.83	381,499.50	535,370.97
2013-2014 Actual Indirect Costs	2,293.00	564,265.00	564,265.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,293.00	564,265.00	564,265.00
Over/(Under) Recovery	1,122.83	0.00	-28,894.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,293.00	564,265.00	564,265.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,122.83	0.00	-28,894.03
Total Projected Indirect 2015-2016 (Numerator)	1,170.17	564,265.00	593,159.03
Direct Costs	3,105,302.00	2,543,330.00	2,543,330.00
Rate for 2015-2016 **	0.04*	22.19*	23.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63906
Form R0418

*** Final ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	665,215.42	2,930,699.50	2,930,699.50
2011-2012 Fixed Carry Forward	-120,998.55	0.00	0.00
Total Indirect Costs	786,213.97	2,930,699.50	2,930,699.50
2011-2012 Direct Costs	11,493,269.52	9,227,785.44	9,227,785.44
2013-2014 Rate	6.84*	31.76*	31.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,647,979.54	8,235,938.31	8,235,938.31
Indirect costs based on rate ** multiplied by actual direct costs	728,321.80	1,235,390.75	2,058,984.58
2013-2014 Actual Indirect Costs	596,974.11	3,009,015.34	3,009,015.34
2011-2012 Fixed Carry Forward	-120,998.55	0.00	0.00
Total Indirect Costs	717,972.66	3,009,015.34	3,009,015.34
Over/(Under) Recovery	10,349.14	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	596,974.11	3,009,015.34	3,009,015.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,349.14	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	586,624.97	3,009,015.34	3,009,015.34
Direct Costs	10,647,979.54	8,235,938.31	8,235,938.31
Rate for 2015-2016 **	5.51*	36.54*	36.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63907
Form R0418

*** Final ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	25,312.86	263,411.93	263,411.93
2011-2012 Fixed Carry Forward	0.00	-61,756.53	-61,837.36
Total Indirect Costs	25,312.86	325,168.46	325,249.29
2011-2012 Direct Costs	2,239,551.59	2,001,452.52	2,001,452.52
2013-2014 Rate	1.13*	16.25*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,141,265.55	1,906,252.08	1,906,252.08
Indirect costs based on rate ** multiplied by actual direct costs	24,196.30	285,937.81	309,765.96
2013-2014 Actual Indirect Costs	26,884.01	261,897.48	261,897.48
2011-2012 Fixed Carry Forward	0.00	-61,756.53	-61,837.36
Total Indirect Costs	26,884.01	323,654.01	323,734.84
Over/(Under) Recovery	-2,687.71	0.00	-13,968.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	26,884.01	261,897.48	261,897.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,687.71	0.00	-13,968.88
Total Projected Indirect 2015-2016 (Numerator)	29,571.72	261,897.48	275,866.36
Direct Costs	2,141,265.55	1,906,252.08	1,906,252.08
Rate for 2015-2016 **	1.38*	13.74*	14.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63909
Form R0418

*** Final ***

Oakside Scholars Charter Academy
355 SUMMIT DR
WATERFORD, MI 48328

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,304,539.00	4,065,219.00	4,065,219.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	234,596.00	1,473,916.00	1,473,916.00
Total Indirect Costs	234,596.00	1,473,916.00	1,473,916.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	234,596.00	1,473,916.00	1,473,916.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	234,596.00	1,473,916.00	1,473,916.00
Direct Costs	5,304,539.00	4,065,219.00	4,065,219.00
Rate for 2015-2016 **	4.42*	36.26*	36.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	297,091.52	752,663.58	752,663.58
2011-2012 Fixed Carry Forward	-61,604.68	0.00	258,667.92
Total Indirect Costs	358,696.20	752,663.58	493,995.66
2011-2012 Direct Costs	5,303,757.57	4,848,185.51	4,848,185.51
2013-2014 Rate	6.76*	15.52*	10.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,858,892.90	6,300,547.31	6,300,547.31
Indirect costs based on rate ** multiplied by actual direct costs	463,661.16	945,082.10	642,025.77
2013-2014 Actual Indirect Costs	409,306.38	967,651.97	967,651.97
2011-2012 Fixed Carry Forward	-61,604.68	0.00	258,667.92
Total Indirect Costs	470,911.06	967,651.97	708,984.05
Over/(Under) Recovery	-7,249.90	0.00	-66,958.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	409,306.38	967,651.97	967,651.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,249.90	0.00	-66,958.28
Total Projected Indirect 2015-2016 (Numerator)	416,556.28	967,651.97	1,034,610.25
Direct Costs	6,858,892.90	6,300,547.31	6,300,547.31
Rate for 2015-2016 **	6.07*	15.36*	16.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63911
Form R0418

*** Final ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	195,591.94	649,659.95	649,659.95
2011-2012 Fixed Carry Forward	-42,968.10	54,329.16	32,207.58
Total Indirect Costs	238,560.04	595,330.79	617,452.37
2011-2012 Direct Costs	5,653,396.72	5,199,328.71	5,199,328.71
2013-2014 Rate	4.22*	11.45*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,407,019.37	5,873,292.94	5,873,292.94
Indirect costs based on rate ** multiplied by actual direct costs	270,376.22	672,492.04	697,747.20
2013-2014 Actual Indirect Costs	203,461.08	737,187.51	737,187.51
2011-2012 Fixed Carry Forward	-42,968.10	54,329.16	32,207.58
Total Indirect Costs	246,429.18	682,858.35	704,979.93
Over/(Under) Recovery	23,947.04	-10,366.31	-7,232.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	203,461.08	737,187.51	737,187.51
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	23,947.04	-10,366.31	-7,232.73
Total Projected Indirect 2015-2016 (Numerator)	179,514.04	747,553.82	744,420.24
Direct Costs	6,407,019.37	5,873,292.94	5,873,292.94
Rate for 2015-2016 **	2.80*	12.73*	12.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63912
Form R0418

*** Final ***

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	139,312.90	841,394.63	841,394.63
2011-2012 Fixed Carry Forward	0.00	0.00	-43,966.35
Total Indirect Costs	139,312.90	841,394.63	885,360.98
2011-2012 Direct Costs	5,576,337.73	4,874,256.00	4,874,256.00
2013-2014 Rate	2.50*	17.26*	18.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,596,687.76	3,505,891.14	3,505,891.14
Indirect costs based on rate ** multiplied by actual direct costs	114,917.19	525,883.67	636,669.83
2013-2014 Actual Indirect Costs	911,173.06	2,001,969.68	2,001,969.68
2011-2012 Fixed Carry Forward	0.00	0.00	-43,966.35
Total Indirect Costs	911,173.06	2,001,969.68	2,045,936.03
Over/(Under) Recovery	-796,255.87	0.00	-1,409,266.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	911,173.06	2,001,969.68	2,001,969.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-796,255.87	0.00	-1,409,266.20
Total Projected Indirect 2015-2016 (Numerator)	1,707,428.93	2,001,969.68	3,411,235.88
Direct Costs	4,596,687.76	3,505,891.14	3,505,891.14
Rate for 2015-2016 **	37.14*	57.10*	97.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63913
Form R0418

*** Final ***

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	342,390.00	1,641,365.00	1,641,365.00
2011-2012 Fixed Carry Forward	21,634.69	0.00	0.00
Total Indirect Costs	320,755.31	1,641,365.00	1,641,365.00
2011-2012 Direct Costs	6,848,347.00	5,549,372.00	5,549,372.00
2013-2014 Rate	4.68*	29.58*	29.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,949,862.00	5,658,216.00	5,658,216.00
Indirect costs based on rate ** multiplied by actual direct costs	325,253.54	848,732.40	1,414,554.00
2013-2014 Actual Indirect Costs	332,326.00	1,623,972.00	1,623,972.00
2011-2012 Fixed Carry Forward	21,634.69	0.00	0.00
Total Indirect Costs	310,691.31	1,623,972.00	1,623,972.00
Over/(Under) Recovery	14,562.23	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	332,326.00	1,623,972.00	1,623,972.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	14,562.23	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	317,763.77	1,623,972.00	1,623,972.00
Direct Costs	6,949,862.00	5,658,216.00	5,658,216.00
Rate for 2015-2016 **	4.57*	28.70*	28.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63914
Form R0418

*** Final ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	735,826.00	1,984,624.00	1,984,624.00
2011-2012 Fixed Carry Forward	-29,818.60	0.00	0.00
Total Indirect Costs	765,644.60	1,984,624.00	1,984,624.00
2011-2012 Direct Costs	9,673,857.00	8,425,059.00	8,425,059.00
2013-2014 Rate	7.91*	23.56*	23.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,658,869.76	9,588,185.76	9,588,185.76
Indirect costs based on rate ** multiplied by actual direct costs	843,116.60	1,438,227.86	2,258,976.57
2013-2014 Actual Indirect Costs	776,853.24	1,847,537.24	1,847,537.24
2011-2012 Fixed Carry Forward	-29,818.60	0.00	0.00
Total Indirect Costs	806,671.84	1,847,537.24	1,847,537.24
Over/(Under) Recovery	36,444.76	0.00	411,439.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	776,853.24	1,847,537.24	1,847,537.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	36,444.76	0.00	411,439.33
Total Projected Indirect 2015-2016 (Numerator)	740,408.48	1,847,537.24	1,436,097.91
Direct Costs	10,658,869.76	9,588,185.76	9,588,185.76
Rate for 2015-2016 **	6.95*	19.27*	14.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63915
Form R0418

*** Final ***

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	11,601.67	730,716.41	730,716.41
2011-2012 Fixed Carry Forward	-8,295.08	0.00	0.00
Total Indirect Costs	19,896.75	730,716.41	730,716.41
2011-2012 Direct Costs	3,673,990.91	2,954,876.17	2,954,876.17
2013-2014 Rate	0.54*	24.73*	24.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,392,080.01	3,768,257.50	3,768,257.50
Indirect costs based on rate ** multiplied by actual direct costs	23,717.23	565,238.63	931,890.08
2013-2014 Actual Indirect Costs	11,193.83	635,016.34	635,016.34
2011-2012 Fixed Carry Forward	-8,295.08	0.00	0.00
Total Indirect Costs	19,488.91	635,016.34	635,016.34
Over/(Under) Recovery	4,228.32	0.00	296,873.74

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	11,193.83	635,016.34	635,016.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	4,228.32	0.00	296,873.74
Total Projected Indirect 2015-2016 (Numerator)	6,965.51	635,016.34	338,142.60
Direct Costs	4,392,080.01	3,768,257.50	3,768,257.50
Rate for 2015-2016 **	0.16*	16.85*	8.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63916
Form R0418

*** Final ***

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,645.82	476,536.35	476,536.35
2011-2012 Fixed Carry Forward	9,652.14	0.00	-141,544.12
Total Indirect Costs	-8,006.32	476,536.35	618,080.47
2011-2012 Direct Costs	1,977,037.56	1,502,147.03	1,502,147.03
2013-2014 Rate	0.00*	31.72*	41.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,698,822.64	1,378,710.28	1,378,710.28
Indirect costs based on rate ** multiplied by actual direct costs	0.00	206,806.54	344,677.57
2013-2014 Actual Indirect Costs	1,845.84	321,958.20	321,958.20
2011-2012 Fixed Carry Forward	9,652.14	0.00	-141,544.12
Total Indirect Costs	-7,806.30	321,958.20	463,502.32
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,845.84	321,958.20	321,958.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	1,845.84	321,958.20	321,958.20
Direct Costs	1,698,822.64	1,378,710.28	1,378,710.28
Rate for 2015-2016 **	0.11*	23.35*	23.35**

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

Michigan Department of Education
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*** Final ***

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	132,501.56	935,976.81	935,976.81
2011-2012 Fixed Carry Forward	-79,402.94	0.00	366,048.69
Total Indirect Costs	211,904.50	935,976.81	569,928.12
2011-2012 Direct Costs	8,999,766.01	8,196,290.76	8,196,290.76
2013-2014 Rate	2.35*	11.42*	6.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,571,587.14	7,914,798.91	7,914,798.91
Indirect costs based on rate ** multiplied by actual direct costs	201,432.30	903,870.04	550,078.52
2013-2014 Actual Indirect Costs	134,650.86	791,439.09	791,439.09
2011-2012 Fixed Carry Forward	-79,402.94	0.00	366,048.69
Total Indirect Costs	214,053.80	791,439.09	425,390.40
Over/(Under) Recovery	-12,621.50	112,430.95	124,688.12

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	134,650.86	791,439.09	791,439.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-12,621.50	112,430.95	124,688.12
Total Projected Indirect 2015-2016 (Numerator)	147,272.36	679,008.14	666,750.97
Direct Costs	8,571,587.14	7,914,798.91	7,914,798.91
Rate for 2015-2016 **	1.72*	8.58*	8.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	280,934.00	1,446,967.00	1,446,967.00
2011-2012 Fixed Carry Forward	60,410.21	0.00	0.00
Total Indirect Costs	220,523.79	1,446,967.00	1,446,967.00
2011-2012 Direct Costs	5,990,834.00	4,824,801.00	4,824,801.00
2013-2014 Rate	3.68*	29.99*	29.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,014,418.00	4,810,105.00	4,810,105.00
Indirect costs based on rate ** multiplied by actual direct costs	221,330.58	721,515.75	1,202,526.25
2013-2014 Actual Indirect Costs	321,335.00	1,525,648.00	1,525,648.00
2011-2012 Fixed Carry Forward	60,410.21	0.00	0.00
Total Indirect Costs	260,924.79	1,525,648.00	1,525,648.00
Over/(Under) Recovery	-39,594.21	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	321,335.00	1,525,648.00	1,525,648.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-39,594.21	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	360,929.21	1,525,648.00	1,525,648.00
Direct Costs	6,014,418.00	4,810,105.00	4,810,105.00
Rate for 2015-2016 **	6.00*	31.72*	31.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63920
Form R0418

*** Final ***

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	27,906.76	218,265.65	218,265.65
2011-2012 Fixed Carry Forward	-22,687.99	0.00	0.00
Total Indirect Costs	50,594.75	218,265.65	218,265.65
2011-2012 Direct Costs	1,094,672.95	904,314.06	904,314.06
2013-2014 Rate	4.62*	24.14*	24.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,355,020.16	1,047,068.08	1,047,068.08
Indirect costs based on rate ** multiplied by actual direct costs	62,601.93	157,060.21	252,762.23
2013-2014 Actual Indirect Costs	127,065.74	435,017.82	435,017.82
2011-2012 Fixed Carry Forward	-22,687.99	0.00	0.00
Total Indirect Costs	149,753.73	435,017.82	435,017.82
Over/(Under) Recovery	-87,151.80	0.00	-182,255.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	127,065.74	435,017.82	435,017.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-87,151.80	0.00	-182,255.59
Total Projected Indirect 2015-2016 (Numerator)	214,217.54	435,017.82	617,273.41
Direct Costs	1,355,020.16	1,047,068.08	1,047,068.08
Rate for 2015-2016 **	15.81*	41.55*	58.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	153,467.00	614,122.00	614,122.00
2011-2012 Fixed Carry Forward	203,737.47	0.00	75,017.12
Total Indirect Costs	-50,270.47	614,122.00	539,104.88
2011-2012 Direct Costs	4,565,717.00	4,105,062.00	4,105,062.00
2013-2014 Rate	0.00*	14.96*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,292,161.00	7,212,500.00	7,212,500.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,078,990.00	947,001.25
2013-2014 Actual Indirect Costs	134,527.00	1,214,188.00	1,214,188.00
2011-2012 Fixed Carry Forward	203,737.47	0.00	75,017.12
Total Indirect Costs	-69,210.47	1,214,188.00	1,139,170.88
Over/(Under) Recovery	0.00	-135,198.00	-192,169.63

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	134,527.00	1,214,188.00	1,214,188.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-135,198.00	-192,169.63
Total Projected Indirect 2015-2016 (Numerator)	134,527.00	1,349,386.00	1,406,357.63
Direct Costs	8,292,161.00	7,212,500.00	7,212,500.00
Rate for 2015-2016 **	1.62*	18.71*	19.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	344,593.00	1,627,336.00	1,627,336.00
2011-2012 Fixed Carry Forward	-4,662.58	0.00	0.00
Total Indirect Costs	349,255.58	1,627,336.00	1,627,336.00
2011-2012 Direct Costs	6,226,262.00	4,943,519.00	4,943,519.00
2013-2014 Rate	5.61*	32.92*	32.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,992,376.00	4,702,235.00	4,702,235.00
Indirect costs based on rate ** multiplied by actual direct costs	336,172.29	705,335.25	1,175,558.75
2013-2014 Actual Indirect Costs	286,340.00	1,576,481.00	1,576,481.00
2011-2012 Fixed Carry Forward	-4,662.58	0.00	0.00
Total Indirect Costs	291,002.58	1,576,481.00	1,576,481.00
Over/(Under) Recovery	45,169.71	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	286,340.00	1,576,481.00	1,576,481.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,169.71	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	241,170.29	1,576,481.00	1,576,481.00
Direct Costs	5,992,376.00	4,702,235.00	4,702,235.00
Rate for 2015-2016 **	4.02*	33.53*	33.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63923
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*** Final ***

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,418.85	326,473.72	326,473.72
2011-2012 Fixed Carry Forward	22,377.68	0.00	62,703.16
Total Indirect Costs	-19,958.83	326,473.72	263,770.56
2011-2012 Direct Costs	2,384,281.87	2,060,227.00	2,060,227.00
2013-2014 Rate	0.00*	15.85*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,722,286.40	2,306,273.60	2,306,273.60
Indirect costs based on rate ** multiplied by actual direct costs	0.00	345,941.04	295,203.02
2013-2014 Actual Indirect Costs	4,736.34	420,749.14	420,749.14
2011-2012 Fixed Carry Forward	22,377.68	0.00	62,703.16
Total Indirect Costs	-17,641.34	420,749.14	358,045.98
Over/(Under) Recovery	0.00	0.00	-62,842.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,736.34	420,749.14	420,749.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-62,842.96
Total Projected Indirect 2015-2016 (Numerator)	4,736.34	420,749.14	483,592.10
Direct Costs	2,722,286.40	2,306,273.60	2,306,273.60
Rate for 2015-2016 **	0.17*	18.24*	20.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63924
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*** Final ***

Michigan Mathematics and Science Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	78,053.06	340,166.06	340,166.06
2011-2012 Fixed Carry Forward	22,806.03	0.00	0.00
Total Indirect Costs	55,247.03	340,166.06	340,166.06
2011-2012 Direct Costs	1,958,428.94	1,696,315.94	1,696,315.94
2013-2014 Rate	2.82*	20.05*	20.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,505,317.00	2,880,608.00	2,880,608.00
Indirect costs based on rate ** multiplied by actual direct costs	98,849.94	432,091.20	577,561.90
2013-2014 Actual Indirect Costs	40,892.00	665,601.00	665,601.00
2011-2012 Fixed Carry Forward	22,806.03	0.00	0.00
Total Indirect Costs	18,085.97	665,601.00	665,601.00
Over/(Under) Recovery	80,763.97	0.00	-88,039.10

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	40,892.00	665,601.00	665,601.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	80,763.97	0.00	-88,039.10
Total Projected Indirect 2015-2016 (Numerator)	-39,871.97	665,601.00	753,640.10
Direct Costs	3,505,317.00	2,880,608.00	2,880,608.00
Rate for 2015-2016 **	0.00*	23.11*	26.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63925
Form R0418

*** Final ***

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	59,995.44	516,447.29	516,447.29
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	59,995.44	516,447.29	516,447.29
2011-2012 Direct Costs	2,341,881.67	1,885,429.82	1,885,429.82
2013-2014 Rate	2.56*	27.39*	27.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,647,174.40	3,090,320.19	3,090,320.19
Indirect costs based on rate ** multiplied by actual direct costs	93,367.66	463,548.03	772,580.05
2013-2014 Actual Indirect Costs	53,865.89	610,720.10	610,720.10
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	53,865.89	610,720.10	610,720.10
Over/(Under) Recovery	39,501.77	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	53,865.89	610,720.10	610,720.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	39,501.77	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	14,364.12	610,720.10	610,720.10
Direct Costs	3,647,174.40	3,090,320.19	3,090,320.19
Rate for 2015-2016 **	0.39*	19.76*	19.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63926
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*** Final ***

Faxon Language Immersion Academy
28555 Middlebelt
Farmington Hills, MI 48334

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	748,065.75	535,576.84	535,576.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	29,937.03	242,425.94	242,425.94
Total Indirect Costs	29,937.03	242,425.94	242,425.94
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	29,937.03	242,425.94	242,425.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	29,937.03	242,425.94	242,425.94
Direct Costs	748,065.75	535,576.84	535,576.84
Rate for 2015-2016 **	4.00*	45.26*	45.26**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Michigan School for the Arts
825 Golf Drive
Pontiac, MI 48341

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,904,117.68	2,101,543.38	2,101,543.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	252,936.44	1,055,510.74	1,055,510.74
Total Indirect Costs	252,936.44	1,055,510.74	1,055,510.74
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	252,936.44	1,055,510.74	1,055,510.74
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	252,936.44	1,055,510.74	1,055,510.74
Direct Costs	2,904,117.68	2,101,543.38	2,101,543.38
Rate for 2015-2016 **	8.71*	50.23*	50.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Momentum Academy
99 E WOODWARD HEIGHTS BLVD
HAZEL PARK, MI 48030

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	885,149.64	766,689.53	766,689.53
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	214.28	118,674.39	118,674.39
Total Indirect Costs	214.28	118,674.39	118,674.39
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	214.28	118,674.39	118,674.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	214.28	118,674.39	118,674.39
Direct Costs	885,149.64	766,689.53	766,689.53
Rate for 2015-2016 **	0.02*	15.48*	15.48**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	692,536.39	502,780.31	502,780.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	13,896.59	203,652.67	203,652.67
Total Indirect Costs	13,896.59	203,652.67	203,652.67
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	13,896.59	203,652.67	203,652.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	13,896.59	203,652.67	203,652.67
Direct Costs	692,536.39	502,780.31	502,780.31
Rate for 2015-2016 **	2.01*	40.51*	40.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63930
Form R0418

*** Final ***

Nexus Academy of Royal Oak
31333 SOUTHFIELD RD
BEVERLY HILLS, MI 48025

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,363,158.95	903,824.87	903,824.87
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	86,730.71	546,064.79	546,064.79
Total Indirect Costs	86,730.71	546,064.79	546,064.79
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	86,730.71	546,064.79	546,064.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	86,730.71	546,064.79	546,064.79
Direct Costs	1,363,158.95	903,824.87	903,824.87
Rate for 2015-2016 **	6.36*	60.42*	60.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63931
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*** Final ***

Oakland FlexTech Academy
24245 KARIM BLVD
NOVI, MI 48375

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	826,076.00	560,814.00	560,814.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	42,179.00	307,441.00	307,441.00
Total Indirect Costs	42,179.00	307,441.00	307,441.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	42,179.00	307,441.00	307,441.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	42,179.00	307,441.00	307,441.00
Direct Costs	826,076.00	560,814.00	560,814.00
Rate for 2015-2016 **	5.11*	54.82*	54.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 63933
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*** Final ***

Jefferson International Academy
60 S LYNN AVE
WATERFORD, MI 48328

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	816,015.01	701,252.34	701,252.34
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	15,620.55	130,383.22	130,383.22
Total Indirect Costs	15,620.55	130,383.22	130,383.22
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	15,620.55	130,383.22	130,383.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	15,620.55	130,383.22	130,383.22
Direct Costs	816,015.01	701,252.34	701,252.34
Rate for 2015-2016 **	1.91*	18.59*	18.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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Form R0418

*** Final ***

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,389,013.00	1,167,005.00	1,167,005.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	63,424.00	285,432.00	285,432.00
Total Indirect Costs	63,424.00	285,432.00	285,432.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	63,424.00	285,432.00	285,432.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	63,424.00	285,432.00	285,432.00
Direct Costs	1,389,013.00	1,167,005.00	1,167,005.00
Rate for 2015-2016 **	4.57*	24.46*	24.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 64040
Form R0418

*** Final ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	390,455.42	1,341,983.97	1,341,983.97
2011-2012 Fixed Carry Forward	62,967.18	0.00	394,411.50
Total Indirect Costs	327,488.24	1,341,983.97	947,572.47
2011-2012 Direct Costs	11,611,520.73	10,659,992.18	10,659,992.18
2013-2014 Rate	2.82*	12.59*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,841,202.45	10,793,888.05	10,793,888.05
Indirect costs based on rate ** multiplied by actual direct costs	333,921.91	1,358,950.51	959,576.65
2013-2014 Actual Indirect Costs	458,877.70	1,506,192.10	1,506,192.10
2011-2012 Fixed Carry Forward	62,967.18	0.00	394,411.50
Total Indirect Costs	395,910.52	1,506,192.10	1,111,780.60
Over/(Under) Recovery	-61,988.61	-147,241.59	-152,203.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	458,877.70	1,506,192.10	1,506,192.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-61,988.61	-147,241.59	-152,203.95
Total Projected Indirect 2015-2016 (Numerator)	520,866.31	1,653,433.69	1,658,396.05
Direct Costs	11,841,202.45	10,793,888.05	10,793,888.05
Rate for 2015-2016 **	4.40*	15.32*	15.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 64070
Form R0418

*** Final ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	97,972.40	354,076.40	354,076.40
2011-2012 Fixed Carry Forward	57,897.45	0.00	54,275.82
Total Indirect Costs	40,074.95	354,076.40	299,800.58
2011-2012 Direct Costs	2,693,501.32	2,437,397.32	2,437,397.32
2013-2014 Rate	1.49*	14.53*	12.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,735,157.31	2,482,959.89	2,482,959.89
Indirect costs based on rate ** multiplied by actual direct costs	40,753.84	360,774.07	305,404.07
2013-2014 Actual Indirect Costs	102,300.74	354,498.16	354,498.16
2011-2012 Fixed Carry Forward	57,897.45	0.00	54,275.82
Total Indirect Costs	44,403.29	354,498.16	300,222.34
Over/(Under) Recovery	-3,649.45	6,275.91	5,181.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	102,300.74	354,498.16	354,498.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-3,649.45	6,275.91	5,181.73
Total Projected Indirect 2015-2016 (Numerator)	105,950.19	348,222.25	349,316.43
Direct Costs	2,735,157.31	2,482,959.89	2,482,959.89
Rate for 2015-2016 **	3.87*	14.02*	14.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 64080
Form R0418

*** Final ***

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	257,778.75	1,514,522.27	1,514,522.27
2011-2012 Fixed Carry Forward	-48,179.80	-165,139.94	-165,139.94
Total Indirect Costs	305,958.55	1,679,662.21	1,679,662.21
2011-2012 Direct Costs	14,390,606.07	13,133,862.55	13,133,862.55
2013-2014 Rate	2.13*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,301,203.10	11,893,948.18	11,893,948.18
Indirect costs based on rate ** multiplied by actual direct costs	283,315.63	1,521,235.97	1,521,235.97
2013-2014 Actual Indirect Costs	384,389.54	1,791,644.46	1,791,644.46
2011-2012 Fixed Carry Forward	-48,179.80	-165,139.94	-165,139.94
Total Indirect Costs	432,569.34	1,956,784.40	1,956,784.40
Over/(Under) Recovery	-149,253.71	-435,548.43	-435,548.43

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	384,389.54	1,791,644.46	1,791,644.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-149,253.71	-435,548.43	-435,548.43
Total Projected Indirect 2015-2016 (Numerator)	533,643.25	2,227,192.89	2,227,192.89
Direct Costs	13,301,203.10	11,893,948.18	11,893,948.18
Rate for 2015-2016 **	4.01*	18.73*	18.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 64090
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*** Final ***

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	116,082.30	430,983.21	430,983.21
2011-2012 Fixed Carry Forward	13,454.12	0.00	5,955.55
Total Indirect Costs	102,628.18	430,983.21	425,027.66
2011-2012 Direct Costs	2,791,627.55	2,476,726.64	2,476,726.64
2013-2014 Rate	3.68*	17.40*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,747,440.85	2,438,133.86	2,438,133.86
Indirect costs based on rate ** multiplied by actual direct costs	101,105.82	365,720.08	418,383.77
2013-2014 Actual Indirect Costs	147,813.09	457,120.08	457,120.08
2011-2012 Fixed Carry Forward	13,454.12	0.00	5,955.55
Total Indirect Costs	134,358.97	457,120.08	451,164.53
Over/(Under) Recovery	-33,253.15	0.00	-32,780.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	147,813.09	457,120.08	457,120.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-33,253.15	0.00	-32,780.76
Total Projected Indirect 2015-2016 (Numerator)	181,066.24	457,120.08	489,900.84
Direct Costs	2,747,440.85	2,438,133.86	2,438,133.86
Rate for 2015-2016 **	6.59*	18.75*	20.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	590,059.00	2,542,749.00	2,542,749.00
2011-2012 Fixed Carry Forward	-59,088.62	-98,036.74	-98,036.74
Total Indirect Costs	649,147.62	2,640,785.74	2,640,785.74
2011-2012 Direct Costs	20,442,515.00	18,489,825.00	18,489,825.00
2013-2014 Rate	3.18*	14.28*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,403,635.34	15,737,506.37	15,737,506.37
Indirect costs based on rate ** multiplied by actual direct costs	553,435.60	2,247,315.91	2,247,315.91
2013-2014 Actual Indirect Costs	714,033.91	2,380,162.88	2,380,162.88
2011-2012 Fixed Carry Forward	-59,088.62	-98,036.74	-98,036.74
Total Indirect Costs	773,122.53	2,478,199.62	2,478,199.62
Over/(Under) Recovery	-219,686.93	-230,883.71	-230,883.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	714,033.91	2,380,162.88	2,380,162.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-219,686.93	-230,883.71	-230,883.71
Total Projected Indirect 2015-2016 (Numerator)	933,720.84	2,611,046.59	2,611,046.59
Direct Costs	17,403,635.34	15,737,506.37	15,737,506.37
Rate for 2015-2016 **	5.37*	16.59*	16.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 66045
Form R0418

*** Final ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	65,847.96	393,740.50	393,740.50
2011-2012 Fixed Carry Forward	-4,384.51	0.00	-69,361.59
Total Indirect Costs	70,232.47	393,740.50	463,102.09
2011-2012 Direct Costs	2,286,805.10	1,958,912.56	1,958,912.56
2013-2014 Rate	3.07*	20.10*	23.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,408,526.35	2,136,848.29	2,136,848.29
Indirect costs based on rate ** multiplied by actual direct costs	73,941.76	320,527.24	505,150.94
2013-2014 Actual Indirect Costs	79,750.03	351,428.09	351,428.09
2011-2012 Fixed Carry Forward	-4,384.51	0.00	-69,361.59
Total Indirect Costs	84,134.54	351,428.09	420,789.68
Over/(Under) Recovery	-10,192.78	0.00	84,361.26

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	79,750.03	351,428.09	351,428.09
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,192.78	0.00	84,361.26
Total Projected Indirect 2015-2016 (Numerator)	89,942.81	351,428.09	267,066.83
Direct Costs	2,408,526.35	2,136,848.29	2,136,848.29
Rate for 2015-2016 **	3.73*	16.45*	12.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 66050
Form R0418

*** Final ***

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	95,903.77	490,898.88	490,898.88
2011-2012 Fixed Carry Forward	-20,111.76	0.00	77,381.74
Total Indirect Costs	116,015.53	490,898.88	413,517.14
2011-2012 Direct Costs	3,959,341.72	3,564,346.61	3,564,346.61
2013-2014 Rate	2.93*	13.77*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,428,610.83	3,029,911.72	3,029,911.72
Indirect costs based on rate ** multiplied by actual direct costs	100,458.30	417,218.84	351,469.76
2013-2014 Actual Indirect Costs	99,752.47	498,451.58	498,451.58
2011-2012 Fixed Carry Forward	-20,111.76	0.00	77,381.74
Total Indirect Costs	119,864.23	498,451.58	421,069.84
Over/(Under) Recovery	-19,405.93	-81,232.74	-69,600.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	99,752.47	498,451.58	498,451.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-19,405.93	-81,232.74	-69,600.08
Total Projected Indirect 2015-2016 (Numerator)	119,158.40	579,684.32	568,051.66
Direct Costs	3,428,610.83	3,029,911.72	3,029,911.72
Rate for 2015-2016 **	3.48*	19.13*	18.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 67020
Form R0418

*** Final ***

Evart Public Schools
P.O. Box 917
Evart, MI 49631

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	303,497.11	1,096,863.17	1,096,863.17
2011-2012 Fixed Carry Forward	-4,767.02	-20,299.20	-10,376.66
Total Indirect Costs	308,264.13	1,117,162.37	1,107,239.83
2011-2012 Direct Costs	8,715,102.38	7,921,736.32	7,921,736.32
2013-2014 Rate	3.54*	14.10*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,413,860.88	7,612,775.46	7,612,775.46
Indirect costs based on rate ** multiplied by actual direct costs	297,850.68	1,073,401.34	1,064,266.01
2013-2014 Actual Indirect Costs	297,861.35	1,098,946.77	1,098,946.77
2011-2012 Fixed Carry Forward	-4,767.02	-20,299.20	-10,376.66
Total Indirect Costs	302,628.37	1,119,245.97	1,109,323.43
Over/(Under) Recovery	-4,777.69	-45,844.63	-45,057.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	297,861.35	1,098,946.77	1,098,946.77
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-4,777.69	-45,844.63	-45,057.42
Total Projected Indirect 2015-2016 (Numerator)	302,639.04	1,144,791.40	1,144,004.19
Direct Costs	8,413,860.88	7,612,775.46	7,612,775.46
Rate for 2015-2016 **	3.60*	15.04*	15.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 67050
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*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	120,122.37	495,683.70	495,683.70
2011-2012 Fixed Carry Forward	18,278.55	-48,247.83	-48,247.83
Total Indirect Costs	101,843.82	543,931.53	543,931.53
2011-2012 Direct Costs	5,155,631.00	4,780,069.67	4,780,069.67
2013-2014 Rate	1.98*	11.38*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,176,359.09	4,745,702.15	4,745,702.15
Indirect costs based on rate ** multiplied by actual direct costs	102,491.91	540,060.90	540,060.90
2013-2014 Actual Indirect Costs	167,153.77	597,810.71	597,810.71
2011-2012 Fixed Carry Forward	18,278.55	-48,247.83	-48,247.83
Total Indirect Costs	148,875.22	646,058.54	646,058.54
Over/(Under) Recovery	-46,383.31	-105,997.64	-105,997.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	167,153.77	597,810.71	597,810.71
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,383.31	-105,997.64	-105,997.64
Total Projected Indirect 2015-2016 (Numerator)	213,537.08	703,808.35	703,808.35
Direct Costs	5,176,359.09	4,745,702.15	4,745,702.15
Rate for 2015-2016 **	4.13*	14.83*	14.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 67055
Form R0418

*** Final ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	276,592.65	1,203,362.96	1,203,362.96
2011-2012 Fixed Carry Forward	10,148.86	-76,646.87	-32,527.92
Total Indirect Costs	266,443.79	1,280,009.83	1,235,890.88
2011-2012 Direct Costs	9,962,184.00	9,035,413.69	9,035,413.69
2013-2014 Rate	2.67*	14.17*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,685,040.34	8,693,185.62	8,693,185.62
Indirect costs based on rate ** multiplied by actual direct costs	258,590.58	1,231,824.40	1,189,227.79
2013-2014 Actual Indirect Costs	297,904.54	1,289,759.26	1,289,759.26
2011-2012 Fixed Carry Forward	10,148.86	-76,646.87	-32,527.92
Total Indirect Costs	287,755.68	1,366,406.13	1,322,287.18
Over/(Under) Recovery	-29,165.10	-134,581.73	-133,059.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	297,904.54	1,289,759.26	1,289,759.26
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,165.10	-134,581.73	-133,059.39
Total Projected Indirect 2015-2016 (Numerator)	327,069.64	1,424,340.99	1,422,818.65
Direct Costs	9,685,040.34	8,693,185.62	8,693,185.62
Rate for 2015-2016 **	3.38*	16.38*	16.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 67060
Form R0418

*** Final ***

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	329,493.63	1,250,007.72	1,250,007.72
2011-2012 Fixed Carry Forward	33,176.66	80,874.71	80,874.71
Total Indirect Costs	296,316.97	1,169,133.01	1,169,133.01
2011-2012 Direct Costs	12,878,349.28	11,957,835.19	11,957,835.19
2013-2014 Rate	2.30*	9.78*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,427,657.97	11,450,897.46	11,450,897.46
Indirect costs based on rate ** multiplied by actual direct costs	285,836.13	1,119,897.77	1,119,897.77
2013-2014 Actual Indirect Costs	387,833.25	1,364,593.76	1,364,593.76
2011-2012 Fixed Carry Forward	33,176.66	80,874.71	80,874.71
Total Indirect Costs	354,656.59	1,283,719.05	1,283,719.05
Over/(Under) Recovery	-68,820.46	-163,821.28	-163,821.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	387,833.25	1,364,593.76	1,364,593.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-68,820.46	-163,821.28	-163,821.28
Total Projected Indirect 2015-2016 (Numerator)	456,653.71	1,528,415.04	1,528,415.04
Direct Costs	12,427,657.97	11,450,897.46	11,450,897.46
Rate for 2015-2016 **	3.67*	13.35*	13.35**

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

Michigan Department of Education
Carry Forward Calculation
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School District 68010
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*** Final ***

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	92,934.97	642,140.09	642,140.09
2011-2012 Fixed Carry Forward	-10,062.84	-70,238.35	-70,238.35
Total Indirect Costs	102,997.81	712,378.44	712,378.44
2011-2012 Direct Costs	6,236,315.03	5,687,109.91	5,687,109.91
2013-2014 Rate	1.65*	12.53*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,801,743.92	5,429,055.98	5,429,055.98
Indirect costs based on rate ** multiplied by actual direct costs	95,728.77	680,260.71	680,260.71
2013-2014 Actual Indirect Costs	88,200.74	460,888.68	460,888.68
2011-2012 Fixed Carry Forward	-10,062.84	-70,238.35	-70,238.35
Total Indirect Costs	98,263.58	531,127.03	531,127.03
Over/(Under) Recovery	-2,534.81	149,133.68	149,133.68

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	88,200.74	460,888.68	460,888.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,534.81	149,133.68	149,133.68
Total Projected Indirect 2015-2016 (Numerator)	90,735.55	311,755.00	311,755.00
Direct Costs	5,801,743.92	5,429,055.98	5,429,055.98
Rate for 2015-2016 **	1.56*	5.74*	5.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 68030
Form R0418

*** Final ***

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	129,699.51	358,577.90	358,577.90
2011-2012 Fixed Carry Forward	-22,369.24	1,004.69	-3,303.04
Total Indirect Costs	152,068.75	357,573.21	361,880.94
2011-2012 Direct Costs	2,766,511.34	2,537,632.95	2,537,632.95
2013-2014 Rate	5.50*	14.09*	14.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,746,281.96	2,484,236.51	2,484,236.51
Indirect costs based on rate ** multiplied by actual direct costs	151,045.51	350,028.92	354,252.13
2013-2014 Actual Indirect Costs	136,125.40	398,170.85	398,170.85
2011-2012 Fixed Carry Forward	-22,369.24	1,004.69	-3,303.04
Total Indirect Costs	158,494.64	397,166.16	401,473.89
Over/(Under) Recovery	-7,449.13	-47,137.24	-47,221.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	136,125.40	398,170.85	398,170.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,449.13	-47,137.24	-47,221.76
Total Projected Indirect 2015-2016 (Numerator)	143,574.53	445,308.09	445,392.61
Direct Costs	2,746,281.96	2,484,236.51	2,484,236.51
Rate for 2015-2016 **	5.23*	17.93*	17.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 69020
Form R0418

*** Final ***

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	679,172.80	2,793,105.74	2,793,105.74
2011-2012 Fixed Carry Forward	44,905.32	217,273.10	217,273.10
Total Indirect Costs	634,267.48	2,575,832.64	2,575,832.64
2011-2012 Direct Costs	26,152,989.29	24,039,056.35	24,039,056.35
2013-2014 Rate	2.43*	10.72*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	25,071,373.68	23,182,984.43	23,182,984.43
Indirect costs based on rate ** multiplied by actual direct costs	609,234.38	2,485,215.93	2,485,215.93
2013-2014 Actual Indirect Costs	798,952.21	2,687,341.46	2,687,341.46
2011-2012 Fixed Carry Forward	44,905.32	217,273.10	217,273.10
Total Indirect Costs	754,046.89	2,470,068.36	2,470,068.36
Over/(Under) Recovery	-144,812.51	15,147.57	15,147.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	798,952.21	2,687,341.46	2,687,341.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-144,812.51	15,147.57	15,147.57
Total Projected Indirect 2015-2016 (Numerator)	943,764.72	2,672,193.89	2,672,193.89
Direct Costs	25,071,373.68	23,182,984.43	23,182,984.43
Rate for 2015-2016 **	3.76*	11.53*	11.53**

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

Michigan Department of Education
Carry Forward Calculation
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School District 69030
Form R0418

*** Final ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	173,924.89	930,311.62	930,311.62
2011-2012 Fixed Carry Forward	-9,075.70	-50,140.08	-49,954.73
Total Indirect Costs	183,000.59	980,451.70	980,266.35
2011-2012 Direct Costs	7,137,102.51	6,380,715.78	6,380,715.78
2013-2014 Rate	2.56*	15.37*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,558,018.04	5,895,066.71	5,895,066.71
Indirect costs based on rate ** multiplied by actual direct costs	167,885.26	884,260.01	905,482.25
2013-2014 Actual Indirect Costs	140,323.49	803,274.82	803,274.82
2011-2012 Fixed Carry Forward	-9,075.70	-50,140.08	-49,954.73
Total Indirect Costs	149,399.19	853,414.90	853,229.55
Over/(Under) Recovery	18,486.07	0.00	52,252.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	140,323.49	803,274.82	803,274.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	18,486.07	0.00	52,252.70
Total Projected Indirect 2015-2016 (Numerator)	121,837.42	803,274.82	751,022.12
Direct Costs	6,558,018.04	5,895,066.71	5,895,066.71
Rate for 2015-2016 **	1.86*	13.63*	12.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,776.00	187,606.66	187,606.66
2011-2012 Fixed Carry Forward	-728.50	-16,807.47	-7,249.36
Total Indirect Costs	4,504.50	204,414.13	194,856.02
2011-2012 Direct Costs	1,482,683.85	1,298,853.19	1,298,853.19
2013-2014 Rate	0.30*	15.74*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,402,878.42	1,246,516.84	1,246,516.84
Indirect costs based on rate ** multiplied by actual direct costs	4,208.64	186,977.53	186,977.53
2013-2014 Actual Indirect Costs	2,479.00	158,840.58	158,840.58
2011-2012 Fixed Carry Forward	-728.50	-16,807.47	-7,249.36
Total Indirect Costs	3,207.50	175,648.05	166,089.94
Over/(Under) Recovery	1,001.14	0.00	20,887.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,479.00	158,840.58	158,840.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,001.14	0.00	20,887.59
Total Projected Indirect 2015-2016 (Numerator)	1,477.86	158,840.58	137,952.99
Direct Costs	1,402,878.42	1,246,516.84	1,246,516.84
Rate for 2015-2016 **	0.11*	12.74*	11.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70000
Form R0418

*** Final ***

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,826,838.44	7,042,179.53	7,042,179.53
2011-2012 Fixed Carry Forward	-1,183,693.30	0.00	-877,764.10
Total Indirect Costs	6,010,531.74	7,042,179.53	7,919,943.63
2011-2012 Direct Costs	38,131,930.10	35,916,589.01	35,916,589.01
2013-2014 Rate	15.76*	19.61*	22.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	41,072,898.94	38,741,350.04	38,741,350.04
Indirect costs based on rate ** multiplied by actual direct costs	6,160,934.84	5,811,202.51	8,542,467.68
2013-2014 Actual Indirect Costs	5,840,909.66	8,172,458.56	8,172,458.56
2011-2012 Fixed Carry Forward	-1,183,693.30	0.00	-877,764.10
Total Indirect Costs	7,024,602.96	8,172,458.56	9,050,222.66
Over/(Under) Recovery	0.00	0.00	-507,754.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,840,909.66	8,172,458.56	8,172,458.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-507,754.98
Total Projected Indirect 2015-2016 (Numerator)	5,840,909.66	8,172,458.56	8,680,213.54
Direct Costs	41,072,898.94	38,741,350.04	38,741,350.04
Rate for 2015-2016 **	14.22*	21.09*	22.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70010
Form R0418

*** Final ***

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,390,201.69	6,017,387.72	6,017,387.72
2011-2012 Fixed Carry Forward	114,526.76	800,150.62	801,437.14
Total Indirect Costs	1,275,674.93	5,217,237.10	5,215,950.58
2011-2012 Direct Costs	58,443,761.69	53,823,432.66	53,823,432.66
2013-2014 Rate	2.18*	9.69*	9.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	61,528,721.01	56,499,172.87	56,499,172.87
Indirect costs based on rate ** multiplied by actual direct costs	1,341,326.12	5,474,769.85	5,474,769.85
2013-2014 Actual Indirect Costs	1,542,985.86	6,604,082.00	6,604,082.00
2011-2012 Fixed Carry Forward	114,526.76	800,150.62	801,437.14
Total Indirect Costs	1,428,459.10	5,803,931.38	5,802,644.86
Over/(Under) Recovery	-87,132.98	-329,161.53	-327,875.01

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,542,985.86	6,604,082.00	6,604,082.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-87,132.98	-329,161.53	-327,875.01
Total Projected Indirect 2015-2016 (Numerator)	1,630,118.84	6,933,243.53	6,931,957.01
Direct Costs	61,528,721.01	56,499,172.87	56,499,172.87
Rate for 2015-2016 **	2.65*	12.27*	12.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70020
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*** Final ***

Holland City School District
320 W. 24th
HOLLAND, MI 49423

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,369,513.15	4,209,571.81	4,209,571.81
2011-2012 Fixed Carry Forward	431,943.88	0.00	1,773,150.49
Total Indirect Costs	937,569.27	4,209,571.81	2,436,421.32
2011-2012 Direct Costs	41,094,946.03	38,254,887.37	38,254,887.37
2013-2014 Rate	2.28*	11.00*	6.37**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	42,848,618.26	39,612,460.22	39,612,460.22
Indirect costs based on rate ** multiplied by actual direct costs	976,948.50	4,357,370.62	2,523,313.72
2013-2014 Actual Indirect Costs	1,599,248.41	4,835,406.45	4,835,406.45
2011-2012 Fixed Carry Forward	431,943.88	0.00	1,773,150.49
Total Indirect Costs	1,167,304.53	4,835,406.45	3,062,255.96
Over/(Under) Recovery	-190,356.03	-478,035.83	-538,942.24

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,599,248.41	4,835,406.45	4,835,406.45
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-190,356.03	-478,035.83	-538,942.24
Total Projected Indirect 2015-2016 (Numerator)	1,789,604.44	5,313,442.28	5,374,348.69
Direct Costs	42,848,618.26	39,612,460.22	39,612,460.22
Rate for 2015-2016 **	4.18*	13.41*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70040
Form R0418

*** Final ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	576,410.15	3,012,384.61	3,012,384.61
2011-2012 Fixed Carry Forward	499,208.73	0.00	639,128.02
Total Indirect Costs	77,201.42	3,012,384.61	2,373,256.59
2011-2012 Direct Costs	20,554,063.74	18,118,089.28	18,118,089.28
2013-2014 Rate	0.38*	16.63*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,519,172.57	20,253,465.11	20,253,465.11
Indirect costs based on rate ** multiplied by actual direct costs	85,572.86	3,038,019.77	2,653,203.93
2013-2014 Actual Indirect Costs	599,219.41	2,864,926.87	2,864,926.87
2011-2012 Fixed Carry Forward	499,208.73	0.00	639,128.02
Total Indirect Costs	100,010.68	2,864,926.87	2,225,798.85
Over/(Under) Recovery	-14,437.82	0.00	427,405.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	599,219.41	2,864,926.87	2,864,926.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,437.82	0.00	427,405.08
Total Projected Indirect 2015-2016 (Numerator)	613,657.23	2,864,926.87	2,437,521.79
Direct Costs	22,519,172.57	20,253,465.11	20,253,465.11
Rate for 2015-2016 **	2.73*	14.15*	12.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70070
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*** Final ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,869,489.36	7,564,557.48	7,564,557.48
2011-2012 Fixed Carry Forward	-64,238.17	555,307.91	540,853.25
Total Indirect Costs	1,933,727.53	7,009,249.57	7,023,704.23
2011-2012 Direct Costs	68,155,571.14	62,460,503.02	62,460,503.02
2013-2014 Rate	2.84*	11.22*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	66,188,414.54	60,789,006.95	60,789,006.95
Indirect costs based on rate ** multiplied by actual direct costs	1,879,750.97	6,820,526.58	6,838,763.28
2013-2014 Actual Indirect Costs	1,829,527.72	7,228,935.31	7,228,935.31
2011-2012 Fixed Carry Forward	-64,238.17	555,307.91	540,853.25
Total Indirect Costs	1,893,765.89	6,673,627.40	6,688,082.06
Over/(Under) Recovery	-14,014.92	146,899.18	150,681.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,829,527.72	7,228,935.31	7,228,935.31
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,014.92	146,899.18	150,681.22
Total Projected Indirect 2015-2016 (Numerator)	1,843,542.64	7,082,036.13	7,078,254.09
Direct Costs	66,188,414.54	60,789,006.95	60,789,006.95
Rate for 2015-2016 **	2.79*	11.65*	11.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70120
Form R0418

*** Final ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	927,058.03	3,166,888.65	3,166,888.65
2011-2012 Fixed Carry Forward	-250,593.66	-210,217.19	-209,676.23
Total Indirect Costs	1,177,651.69	3,377,105.84	3,376,564.88
2011-2012 Direct Costs	22,560,596.68	20,320,766.06	20,320,766.06
2013-2014 Rate	5.22*	16.62*	16.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,979,888.36	21,532,808.66	21,532,808.66
Indirect costs based on rate ** multiplied by actual direct costs	1,251,750.17	3,229,921.30	3,578,752.80
2013-2014 Actual Indirect Costs	823,928.30	3,271,008.00	3,271,008.00
2011-2012 Fixed Carry Forward	-250,593.66	-210,217.19	-209,676.23
Total Indirect Costs	1,074,521.96	3,481,225.19	3,480,684.23
Over/(Under) Recovery	177,228.21	0.00	98,068.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	823,928.30	3,271,008.00	3,271,008.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	177,228.21	0.00	98,068.57
Total Projected Indirect 2015-2016 (Numerator)	646,700.09	3,271,008.00	3,172,939.43
Direct Costs	23,979,888.36	21,532,808.66	21,532,808.66
Rate for 2015-2016 **	2.70*	15.19*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70175
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*** Final ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,008,238.94	3,702,031.17	3,702,031.17
2011-2012 Fixed Carry Forward	7,070.19	237,117.68	237,117.68
Total Indirect Costs	1,001,168.75	3,464,913.49	3,464,913.49
2011-2012 Direct Costs	43,482,887.81	40,789,095.58	40,789,095.58
2013-2014 Rate	2.30*	8.49*	8.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	47,070,381.77	44,066,519.30	44,066,519.30
Indirect costs based on rate ** multiplied by actual direct costs	1,082,618.78	3,741,247.49	3,741,247.49
2013-2014 Actual Indirect Costs	1,129,765.89	4,133,628.36	4,133,628.36
2011-2012 Fixed Carry Forward	7,070.19	237,117.68	237,117.68
Total Indirect Costs	1,122,695.70	3,896,510.68	3,896,510.68
Over/(Under) Recovery	-40,076.92	-155,263.19	-155,263.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,129,765.89	4,133,628.36	4,133,628.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-40,076.92	-155,263.19	-155,263.19
Total Projected Indirect 2015-2016 (Numerator)	1,169,842.81	4,288,891.55	4,288,891.55
Direct Costs	47,070,381.77	44,066,519.30	44,066,519.30
Rate for 2015-2016 **	2.49*	9.73*	9.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70190
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*** Final ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,613,640.70	5,575,388.59	5,575,388.59
2011-2012 Fixed Carry Forward	52,777.21	770,604.52	773,682.61
Total Indirect Costs	1,560,863.49	4,804,784.07	4,801,705.98
2011-2012 Direct Costs	53,886,903.45	49,925,155.56	49,925,155.56
2013-2014 Rate	2.90*	9.62*	9.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	56,656,208.40	52,368,854.32	52,368,854.32
Indirect costs based on rate ** multiplied by actual direct costs	1,643,030.04	5,037,883.79	5,037,883.79
2013-2014 Actual Indirect Costs	1,686,902.48	5,974,256.56	5,974,256.56
2011-2012 Fixed Carry Forward	52,777.21	770,604.52	773,682.61
Total Indirect Costs	1,634,125.27	5,203,652.04	5,200,573.95
Over/(Under) Recovery	8,904.77	-165,768.25	-162,690.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,686,902.48	5,974,256.56	5,974,256.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,904.77	-165,768.25	-162,690.16
Total Projected Indirect 2015-2016 (Numerator)	1,677,997.71	6,140,024.81	6,136,946.72
Direct Costs	56,656,208.40	52,368,854.32	52,368,854.32
Rate for 2015-2016 **	2.96*	11.72*	11.72**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	440,485.11	2,186,183.79	2,186,183.79
2011-2012 Fixed Carry Forward	91,414.94	732,412.73	707,667.77
Total Indirect Costs	349,070.17	1,453,771.06	1,478,516.02
2011-2012 Direct Costs	22,956,429.17	21,210,730.49	21,210,730.49
2013-2014 Rate	1.52*	6.85*	6.97**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,094,898.08	22,327,791.91	22,327,791.91
Indirect costs based on rate ** multiplied by actual direct costs	366,242.45	1,529,453.75	1,556,247.10
2013-2014 Actual Indirect Costs	659,127.66	2,426,233.83	2,426,233.83
2011-2012 Fixed Carry Forward	91,414.94	732,412.73	707,667.77
Total Indirect Costs	567,712.72	1,693,821.10	1,718,566.06
Over/(Under) Recovery	-201,470.27	-164,367.35	-162,318.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	659,127.66	2,426,233.83	2,426,233.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-201,470.27	-164,367.35	-162,318.96
Total Projected Indirect 2015-2016 (Numerator)	860,597.93	2,590,601.18	2,588,552.79
Direct Costs	24,094,898.08	22,327,791.91	22,327,791.91
Rate for 2015-2016 **	3.57*	11.60*	11.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70350
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*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,472,339.49	6,574,125.31	6,574,125.31
2011-2012 Fixed Carry Forward	71,159.49	185,151.00	161,026.50
Total Indirect Costs	1,401,180.00	6,388,974.31	6,413,098.81
2011-2012 Direct Costs	51,493,524.40	46,391,738.58	46,391,738.58
2013-2014 Rate	2.72*	13.77*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	54,479,476.46	49,254,759.85	49,254,759.85
Indirect costs based on rate ** multiplied by actual direct costs	1,481,841.76	6,782,380.43	6,807,007.81
2013-2014 Actual Indirect Costs	1,577,315.76	6,802,032.37	6,802,032.37
2011-2012 Fixed Carry Forward	71,159.49	185,151.00	161,026.50
Total Indirect Costs	1,506,156.27	6,616,881.37	6,641,005.87
Over/(Under) Recovery	-24,314.51	165,499.06	166,001.94

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,577,315.76	6,802,032.37	6,802,032.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-24,314.51	165,499.06	166,001.94
Total Projected Indirect 2015-2016 (Numerator)	1,601,630.27	6,636,533.31	6,636,030.43
Direct Costs	54,479,476.46	49,254,759.85	49,254,759.85
Rate for 2015-2016 **	2.94*	13.47*	13.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70901
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*** Final ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	41,520.00	142,595.41	142,595.41
2011-2012 Fixed Carry Forward	0.00	3,517.30	3,517.30
Total Indirect Costs	41,520.00	139,078.11	139,078.11
2011-2012 Direct Costs	1,319,696.84	1,218,621.43	1,218,621.43
2013-2014 Rate	3.15*	11.41*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,378,860.67	1,263,684.61	1,263,684.61
Indirect costs based on rate ** multiplied by actual direct costs	43,434.11	144,186.41	144,186.41
2013-2014 Actual Indirect Costs	36,429.93	151,605.99	151,605.99
2011-2012 Fixed Carry Forward	0.00	3,517.30	3,517.30
Total Indirect Costs	36,429.93	148,088.69	148,088.69
Over/(Under) Recovery	7,004.18	-3,902.28	-3,902.28

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	36,429.93	151,605.99	151,605.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,004.18	-3,902.28	-3,902.28
Total Projected Indirect 2015-2016 (Numerator)	29,425.75	155,508.27	155,508.27
Direct Costs	1,378,860.67	1,263,684.61	1,263,684.61
Rate for 2015-2016 **	2.13*	12.31*	12.31**

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

Michigan Department of Education
Carry Forward Calculation
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School District 70902
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*** Final ***

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	41,413.11	178,686.84	178,686.84
2011-2012 Fixed Carry Forward	-40,870.09	7,180.48	7,180.48
Total Indirect Costs	82,283.20	171,506.36	171,506.36
2011-2012 Direct Costs	2,816,640.08	2,679,366.35	2,679,366.35
2013-2014 Rate	2.92*	6.40*	6.40**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,283,722.81	3,051,566.72	3,051,566.72
Indirect costs based on rate ** multiplied by actual direct costs	95,884.71	195,300.27	195,300.27
2013-2014 Actual Indirect Costs	25,473.07	257,629.16	257,629.16
2011-2012 Fixed Carry Forward	-40,870.09	7,180.48	7,180.48
Total Indirect Costs	66,343.16	250,448.68	250,448.68
Over/(Under) Recovery	29,541.55	-55,148.41	-55,148.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	25,473.07	257,629.16	257,629.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	29,541.55	-55,148.41	-55,148.41
Total Projected Indirect 2015-2016 (Numerator)	-4,068.48	312,777.57	312,777.57
Direct Costs	3,283,722.81	3,051,566.72	3,051,566.72
Rate for 2015-2016 **	0.00*	10.25*	10.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70904
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*** Final ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	311,840.63	751,496.58	751,496.58
2011-2012 Fixed Carry Forward	-18,562.95	15,510.33	9,517.38
Total Indirect Costs	330,403.58	735,986.25	741,979.20
2011-2012 Direct Costs	5,807,094.08	5,367,438.13	5,367,438.13
2013-2014 Rate	5.69*	13.71*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,310,005.56	5,804,777.26	5,804,777.26
Indirect costs based on rate ** multiplied by actual direct costs	359,039.32	795,834.96	802,220.22
2013-2014 Actual Indirect Costs	302,365.98	807,594.28	807,594.28
2011-2012 Fixed Carry Forward	-18,562.95	15,510.33	9,517.38
Total Indirect Costs	320,928.93	792,083.95	798,076.90
Over/(Under) Recovery	38,110.39	3,751.01	4,143.32

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	302,365.98	807,594.28	807,594.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	38,110.39	3,751.01	4,143.32
Total Projected Indirect 2015-2016 (Numerator)	264,255.59	803,843.27	803,450.96
Direct Costs	6,310,005.56	5,804,777.26	5,804,777.26
Rate for 2015-2016 **	4.19*	13.85*	13.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70905
Form R0418

*** Final ***

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	151,341.00	942,082.00	942,082.00
2011-2012 Fixed Carry Forward	16,098.30	0.00	0.00
Total Indirect Costs	135,242.70	942,082.00	942,082.00
2011-2012 Direct Costs	4,435,160.00	3,644,419.00	3,644,419.00
2013-2014 Rate	3.05*	25.85*	25.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,296,467.00	3,455,589.00	3,455,589.00
Indirect costs based on rate ** multiplied by actual direct costs	131,042.24	518,338.35	863,897.25
2013-2014 Actual Indirect Costs	156,712.00	997,590.00	997,590.00
2011-2012 Fixed Carry Forward	16,098.30	0.00	0.00
Total Indirect Costs	140,613.70	997,590.00	997,590.00
Over/(Under) Recovery	-9,571.46	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	156,712.00	997,590.00	997,590.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-9,571.46	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	166,283.46	997,590.00	997,590.00
Direct Costs	4,296,467.00	3,455,589.00	3,455,589.00
Rate for 2015-2016 **	3.87*	28.87*	28.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70906
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*** Final ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	379,675.00	1,489,560.00	1,489,560.00
2011-2012 Fixed Carry Forward	-31,626.11	0.00	0.00
Total Indirect Costs	411,301.11	1,489,560.00	1,489,560.00
2011-2012 Direct Costs	5,602,552.00	4,492,667.00	4,492,667.00
2013-2014 Rate	7.34*	33.16*	33.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,627,967.00	4,534,058.00	4,534,058.00
Indirect costs based on rate ** multiplied by actual direct costs	413,092.78	680,108.70	1,133,514.50
2013-2014 Actual Indirect Costs	352,908.00	1,446,817.00	1,446,817.00
2011-2012 Fixed Carry Forward	-31,626.11	0.00	0.00
Total Indirect Costs	384,534.11	1,446,817.00	1,446,817.00
Over/(Under) Recovery	28,558.67	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	352,908.00	1,446,817.00	1,446,817.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	28,558.67	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	324,349.33	1,446,817.00	1,446,817.00
Direct Costs	5,627,967.00	4,534,058.00	4,534,058.00
Rate for 2015-2016 **	5.76*	31.91*	31.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70908
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*** Final ***

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,926,927.00	1,433,520.96	1,433,520.96
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	19,962.72	513,368.76	513,368.76
Total Indirect Costs	19,962.72	513,368.76	513,368.76
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	19,962.72	513,368.76	513,368.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	19,962.72	513,368.76	513,368.76
Direct Costs	1,926,927.00	1,433,520.96	1,433,520.96
Rate for 2015-2016 **	1.04*	35.81*	35.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 70909
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*** Final ***

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,360,275.80	1,223,411.35	1,223,411.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	223,370.72	360,235.17	360,235.17
Total Indirect Costs	223,370.72	360,235.17	360,235.17
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	223,370.72	360,235.17	360,235.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	223,370.72	360,235.17	360,235.17
Direct Costs	1,360,275.80	1,223,411.35	1,223,411.35
Rate for 2015-2016 **	16.42*	29.45*	29.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 71050
Form R0418

*** Final ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	185,531.33	787,550.28	787,550.28
2011-2012 Fixed Carry Forward	56,226.55	0.00	41,176.57
Total Indirect Costs	129,304.78	787,550.28	746,373.71
2011-2012 Direct Costs	5,962,032.13	5,360,013.18	5,360,013.18
2013-2014 Rate	2.17*	14.69*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,960,572.00	5,377,177.55	5,377,177.55
Indirect costs based on rate ** multiplied by actual direct costs	129,344.41	789,907.38	748,503.11
2013-2014 Actual Indirect Costs	186,008.05	769,402.50	769,402.50
2011-2012 Fixed Carry Forward	56,226.55	0.00	41,176.57
Total Indirect Costs	129,781.50	769,402.50	728,225.93
Over/(Under) Recovery	-437.09	20,504.88	20,277.18

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	186,008.05	769,402.50	769,402.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-437.09	20,504.88	20,277.18
Total Projected Indirect 2015-2016 (Numerator)	186,445.14	748,897.62	749,125.32
Direct Costs	5,960,572.00	5,377,177.55	5,377,177.55
Rate for 2015-2016 **	3.13*	13.93*	13.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 71060
Form R0418

*** Final ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	107,218.15	297,688.56	297,688.56
2011-2012 Fixed Carry Forward	-22,652.19	0.00	27,608.44
Total Indirect Costs	129,870.34	297,688.56	270,080.12
2011-2012 Direct Costs	2,052,858.88	1,862,388.47	1,862,388.47
2013-2014 Rate	6.33*	15.98*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,111,258.33	1,930,254.42	1,930,254.42
Indirect costs based on rate ** multiplied by actual direct costs	133,642.65	289,538.16	279,886.89
2013-2014 Actual Indirect Costs	98,058.26	279,062.17	279,062.17
2011-2012 Fixed Carry Forward	-22,652.19	0.00	27,608.44
Total Indirect Costs	120,710.45	279,062.17	251,453.73
Over/(Under) Recovery	12,932.20	0.00	28,433.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	98,058.26	279,062.17	279,062.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	12,932.20	0.00	28,433.16
Total Projected Indirect 2015-2016 (Numerator)	85,126.06	279,062.17	250,629.01
Direct Costs	2,111,258.33	1,930,254.42	1,930,254.42
Rate for 2015-2016 **	4.03*	14.46*	12.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 71080
Form R0418

*** Final ***

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	95,731.66	520,718.34	520,718.34
2011-2012 Fixed Carry Forward	13,671.98	-18,530.23	-12,203.19
Total Indirect Costs	82,059.68	539,248.57	532,921.53
2011-2012 Direct Costs	4,570,982.48	4,150,314.93	4,150,314.93
2013-2014 Rate	1.80*	12.99*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,745,903.22	4,312,971.45	4,312,971.45
Indirect costs based on rate ** multiplied by actual direct costs	85,426.26	560,254.99	553,785.53
2013-2014 Actual Indirect Costs	102,027.07	540,391.05	540,391.05
2011-2012 Fixed Carry Forward	13,671.98	-18,530.23	-12,203.19
Total Indirect Costs	88,355.09	558,921.28	552,594.24
Over/(Under) Recovery	-2,928.83	1,333.71	1,191.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	102,027.07	540,391.05	540,391.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,928.83	1,333.71	1,191.29
Total Projected Indirect 2015-2016 (Numerator)	104,955.90	539,057.34	539,199.76
Direct Costs	4,745,903.22	4,312,971.45	4,312,971.45
Rate for 2015-2016 **	2.21*	12.50*	12.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 71902
Form R0418

*** Final ***

Presque Isle Academy II
P.O. Box 731
ONAWAY, MI 49765

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	19,846.85	86,333.96	86,333.96
2011-2012 Fixed Carry Forward	8,392.77	0.00	0.00
Total Indirect Costs	11,454.08	86,333.96	86,333.96
2011-2012 Direct Costs	452,204.70	385,717.59	385,717.59
2013-2014 Rate	2.53*	22.38*	22.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	243,200.66	223,145.77	223,145.77
Indirect costs based on rate ** multiplied by actual direct costs	6,152.98	33,471.87	49,940.02
2013-2014 Actual Indirect Costs	14,421.81	34,476.70	34,476.70
2011-2012 Fixed Carry Forward	8,392.77	0.00	0.00
Total Indirect Costs	6,029.04	34,476.70	34,476.70
Over/(Under) Recovery	123.94	0.00	15,463.32

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	14,421.81	34,476.70	34,476.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	123.94	0.00	15,463.32
Total Projected Indirect 2015-2016 (Numerator)	14,297.87	34,476.70	19,013.38
Direct Costs	243,200.66	223,145.77	223,145.77
Rate for 2015-2016 **	5.88*	15.45*	8.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 72000
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*** Final ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	148,547.74	244,738.36	244,738.36
2011-2012 Fixed Carry Forward	-57,337.06	-84,290.10	-84,290.10
Total Indirect Costs	205,884.80	329,028.46	329,028.46
2011-2012 Direct Costs	7,386,939.98	7,290,749.36	7,290,749.36
2013-2014 Rate	2.79*	4.51*	4.51**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,501,322.55	7,348,913.19	7,348,913.19
Indirect costs based on rate ** multiplied by actual direct costs	209,286.90	331,435.98	331,435.98
2013-2014 Actual Indirect Costs	113,880.67	266,290.03	266,290.03
2011-2012 Fixed Carry Forward	-57,337.06	-84,290.10	-84,290.10
Total Indirect Costs	171,217.73	350,580.13	350,580.13
Over/(Under) Recovery	38,069.17	-19,144.15	-19,144.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	113,880.67	266,290.03	266,290.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	38,069.17	-19,144.15	-19,144.15
Total Projected Indirect 2015-2016 (Numerator)	75,811.50	285,434.18	285,434.18
Direct Costs	7,501,322.55	7,348,913.19	7,348,913.19
Rate for 2015-2016 **	1.01*	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 2015-2016 Indirect Cost Rates
School District 72010
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*** Final ***

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	424,580.16	1,625,133.52	1,625,133.52
2011-2012 Fixed Carry Forward	20,022.73	-16,581.02	-16,581.02
Total Indirect Costs	404,557.43	1,641,714.54	1,641,714.54
2011-2012 Direct Costs	13,387,658.21	12,187,104.85	12,187,104.85
2013-2014 Rate	3.02*	13.47*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,215,159.59	10,007,532.50	10,007,532.50
Indirect costs based on rate ** multiplied by actual direct costs	338,697.82	1,348,014.63	1,348,014.63
2013-2014 Actual Indirect Costs	421,860.77	1,629,487.86	1,629,487.86
2011-2012 Fixed Carry Forward	20,022.73	-16,581.02	-16,581.02
Total Indirect Costs	401,838.04	1,646,068.88	1,646,068.88
Over/(Under) Recovery	-63,140.22	-298,054.25	-298,054.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	421,860.77	1,629,487.86	1,629,487.86
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-63,140.22	-298,054.25	-298,054.25
Total Projected Indirect 2015-2016 (Numerator)	485,000.99	1,927,542.11	1,927,542.11
Direct Costs	11,215,159.59	10,007,532.50	10,007,532.50
Rate for 2015-2016 **	4.32*	19.26*	19.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 72020
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*** Final ***

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	628,276.91	1,804,011.83	1,804,011.83
2011-2012 Fixed Carry Forward	-83,130.44	-59,424.04	-59,622.12
Total Indirect Costs	711,407.35	1,863,435.87	1,863,633.95
2011-2012 Direct Costs	13,830,076.70	12,654,341.78	12,654,341.78
2013-2014 Rate	5.14*	14.73*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,490,148.24	12,356,710.20	12,356,710.20
Indirect costs based on rate ** multiplied by actual direct costs	693,393.62	1,820,143.41	1,820,143.41
2013-2014 Actual Indirect Costs	658,033.69	1,791,471.73	1,791,471.73
2011-2012 Fixed Carry Forward	-83,130.44	-59,424.04	-59,622.12
Total Indirect Costs	741,164.13	1,850,895.77	1,851,093.85
Over/(Under) Recovery	-47,770.51	-30,752.36	-30,950.44

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	658,033.69	1,791,471.73	1,791,471.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-47,770.51	-30,752.36	-30,950.44
Total Projected Indirect 2015-2016 (Numerator)	705,804.20	1,822,224.09	1,822,422.17
Direct Costs	13,490,148.24	12,356,710.20	12,356,710.20
Rate for 2015-2016 **	5.23*	14.75*	14.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 72901
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*** Final ***

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,323,895.00	2,052,854.00	2,052,854.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	90,978.00	362,019.00	362,019.00
Total Indirect Costs	90,978.00	362,019.00	362,019.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	90,978.00	362,019.00	362,019.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	90,978.00	362,019.00	362,019.00
Direct Costs	2,323,895.00	2,052,854.00	2,052,854.00
Rate for 2015-2016 **	3.91*	17.63*	17.63**

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

Michigan Department of Education
Carry Forward Calculation
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School District 73000
Form R0418

*** Final ***

Saginaw ISD
6235 GRATIOT RD
SAGINAW, MI 48638

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,583,983.48	3,696,233.35	3,696,233.35
2011-2012 Fixed Carry Forward	-21,945.06	-150,495.00	-151,497.92
Total Indirect Costs	1,605,928.54	3,846,728.35	3,847,731.27
2011-2012 Direct Costs	39,908,271.69	37,796,021.82	37,796,021.82
2013-2014 Rate	4.02*	10.18*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	43,984,053.45	42,210,712.50	42,210,712.50
Indirect costs based on rate ** multiplied by actual direct costs	1,768,158.95	4,297,050.53	4,297,050.53
2013-2014 Actual Indirect Costs	2,706,047.49	4,479,388.44	4,479,388.44
2011-2012 Fixed Carry Forward	-21,945.06	-150,495.00	-151,497.92
Total Indirect Costs	2,727,992.55	4,629,883.44	4,630,886.36
Over/(Under) Recovery	-959,833.60	-332,832.91	-333,835.83

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,706,047.49	4,479,388.44	4,479,388.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-959,833.60	-332,832.91	-333,835.83
Total Projected Indirect 2015-2016 (Numerator)	3,665,881.09	4,812,221.35	4,813,224.27
Direct Costs	43,984,053.45	42,210,712.50	42,210,712.50
Rate for 2015-2016 **	8.33*	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 2015-2016 Indirect Cost Rates
School District 73010
Form R0418

*** Final ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,437,785.85	10,580,874.33	10,580,874.33
2011-2012 Fixed Carry Forward	1,397,468.61	0.00	4,193,348.05
Total Indirect Costs	1,040,317.24	10,580,874.33	6,387,526.28
2011-2012 Direct Costs	89,011,358.50	80,868,270.02	80,868,270.02
2013-2014 Rate	1.17*	13.08*	7.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	70,663,788.42	63,039,814.84	63,039,814.84
Indirect costs based on rate ** multiplied by actual direct costs	826,766.32	8,245,607.78	4,980,145.37
2013-2014 Actual Indirect Costs	2,320,649.38	9,944,622.96	9,944,622.96
2011-2012 Fixed Carry Forward	1,397,468.61	0.00	4,193,348.05
Total Indirect Costs	923,180.77	9,944,622.96	5,751,274.91
Over/(Under) Recovery	-96,414.45	-1,699,015.18	-771,129.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,320,649.38	9,944,622.96	9,944,622.96
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-96,414.45	-1,699,015.18	-771,129.54
Total Projected Indirect 2015-2016 (Numerator)	2,417,063.83	11,643,638.14	10,715,752.50
Direct Costs	70,663,788.42	63,039,814.84	63,039,814.84
Rate for 2015-2016 **	3.42*	18.47*	17.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73030
Form R0418

*** Final ***

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	249,899.65	1,555,067.15	1,555,067.15
2011-2012 Fixed Carry Forward	156,863.50	276,249.12	274,557.62
Total Indirect Costs	93,036.15	1,278,818.03	1,280,509.53
2011-2012 Direct Costs	17,462,611.56	16,157,444.06	16,157,444.06
2013-2014 Rate	0.53*	7.91*	7.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,070,878.04	16,749,161.81	16,749,161.81
Indirect costs based on rate ** multiplied by actual direct costs	95,775.65	1,324,858.70	1,328,208.53
2013-2014 Actual Indirect Costs	378,425.26	1,700,141.49	1,700,141.49
2011-2012 Fixed Carry Forward	156,863.50	276,249.12	274,557.62
Total Indirect Costs	221,561.76	1,423,892.37	1,425,583.87
Over/(Under) Recovery	-125,786.11	-99,033.67	-97,375.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	378,425.26	1,700,141.49	1,700,141.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-125,786.11	-99,033.67	-97,375.34
Total Projected Indirect 2015-2016 (Numerator)	504,211.37	1,799,175.16	1,797,516.83
Direct Costs	18,070,878.04	16,749,161.81	16,749,161.81
Rate for 2015-2016 **	2.79*	10.74*	10.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73040
Form R0418

*** Final ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,212,947.91	4,191,584.54	4,191,584.54
2011-2012 Fixed Carry Forward	-49,790.07	375,767.50	375,767.50
Total Indirect Costs	1,262,737.98	3,815,817.04	3,815,817.04
2011-2012 Direct Costs	41,614,640.90	38,636,004.27	38,636,004.27
2013-2014 Rate	3.03*	9.88*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	40,575,442.97	37,411,996.73	37,411,996.73
Indirect costs based on rate ** multiplied by actual direct costs	1,229,435.92	3,696,305.28	3,696,305.28
2013-2014 Actual Indirect Costs	1,281,499.73	4,444,945.97	4,444,945.97
2011-2012 Fixed Carry Forward	-49,790.07	375,767.50	375,767.50
Total Indirect Costs	1,331,289.80	4,069,178.47	4,069,178.47
Over/(Under) Recovery	-101,853.88	-372,873.19	-372,873.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,281,499.73	4,444,945.97	4,444,945.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-101,853.88	-372,873.19	-372,873.19
Total Projected Indirect 2015-2016 (Numerator)	1,383,353.61	4,817,819.16	4,817,819.16
Direct Costs	40,575,442.97	37,411,996.73	37,411,996.73
Rate for 2015-2016 **	3.41*	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 2015-2016 Indirect Cost Rates
School District 73080
Form R0418

*** Final ***

Buena Vista School District
705 NORTH TOWERLINE RD
SAGINAW, MI 48601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	402,548.62	1,463,920.03	1,463,920.03
2011-2012 Fixed Carry Forward	135,679.89	0.00	443,066.09
Total Indirect Costs	266,868.73	1,463,920.03	1,020,853.94
2011-2012 Direct Costs	10,242,588.78	9,181,217.37	9,181,217.37
2013-2014 Rate	2.61*	15.94*	11.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 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
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	135,679.89	0.00	443,066.09
Total Indirect Costs	-135,679.89	0.00	-443,066.09
Over/(Under) Recovery	135,679.89	0.00	443,066.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	135,679.89	0.00	443,066.09
Total Projected Indirect 2015-2016 (Numerator)	-135,679.89	0.00	-443,066.09
Direct Costs	0.00	0.00	0.00
Rate for 2015-2016 **	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 2015-2016 Indirect Cost Rates
School District 73110
Form R0418

*** Final ***

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	268,034.21	1,573,953.22	1,573,953.22
2011-2012 Fixed Carry Forward	-43,692.19	-41,706.26	-41,706.26
Total Indirect Costs	311,726.40	1,615,659.48	1,615,659.48
2011-2012 Direct Costs	13,968,036.20	12,662,117.19	12,662,117.19
2013-2014 Rate	2.23*	12.76*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,482,533.67	12,204,698.01	12,204,698.01
Indirect costs based on rate ** multiplied by actual direct costs	300,660.50	1,557,319.47	1,557,319.47
2013-2014 Actual Indirect Costs	283,656.21	1,561,491.87	1,561,491.87
2011-2012 Fixed Carry Forward	-43,692.19	-41,706.26	-41,706.26
Total Indirect Costs	327,348.40	1,603,198.13	1,603,198.13
Over/(Under) Recovery	-26,687.90	-45,878.66	-45,878.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	283,656.21	1,561,491.87	1,561,491.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-26,687.90	-45,878.66	-45,878.66
Total Projected Indirect 2015-2016 (Numerator)	310,344.11	1,607,370.53	1,607,370.53
Direct Costs	13,482,533.67	12,204,698.01	12,204,698.01
Rate for 2015-2016 **	2.30*	13.17*	13.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73170
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*** Final ***

Birch Run Area Schools
12400 CHURCH ST
BIRCH RUN, MI 48415

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	671,762.76	1,934,307.24	1,934,307.24
2011-2012 Fixed Carry Forward	-24,277.23	0.00	194,486.18
Total Indirect Costs	696,039.99	1,934,307.24	1,739,821.06
2011-2012 Direct Costs	14,347,350.52	13,084,806.04	13,084,806.04
2013-2014 Rate	4.85*	14.78*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,348,973.87	13,205,653.40	13,205,653.40
Indirect costs based on rate ** multiplied by actual direct costs	695,925.23	1,951,795.57	1,756,351.90
2013-2014 Actual Indirect Costs	528,382.16	1,671,702.63	1,671,702.63
2011-2012 Fixed Carry Forward	-24,277.23	0.00	194,486.18
Total Indirect Costs	552,659.39	1,671,702.63	1,477,216.45
Over/(Under) Recovery	143,265.84	280,092.94	279,135.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	528,382.16	1,671,702.63	1,671,702.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	143,265.84	280,092.94	279,135.45
Total Projected Indirect 2015-2016 (Numerator)	385,116.32	1,391,609.69	1,392,567.18
Direct Costs	14,348,973.87	13,205,653.40	13,205,653.40
Rate for 2015-2016 **	2.68*	10.54*	10.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73180
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*** Final ***

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	474,679.16	2,003,867.57	2,003,867.57
2011-2012 Fixed Carry Forward	173,933.72	0.00	381,263.24
Total Indirect Costs	300,745.44	2,003,867.57	1,622,604.33
2011-2012 Direct Costs	14,793,607.33	13,264,418.92	13,264,418.92
2013-2014 Rate	2.03*	15.11*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,769,718.03	13,011,819.94	13,011,819.94
Indirect costs based on rate ** multiplied by actual direct costs	299,825.28	1,951,772.99	1,591,345.58
2013-2014 Actual Indirect Costs	503,662.12	2,261,560.21	2,261,560.21
2011-2012 Fixed Carry Forward	173,933.72	0.00	381,263.24
Total Indirect Costs	329,728.40	2,261,560.21	1,880,296.97
Over/(Under) Recovery	-29,903.12	0.00	-288,951.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	503,662.12	2,261,560.21	2,261,560.21
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,903.12	0.00	-288,951.39
Total Projected Indirect 2015-2016 (Numerator)	533,565.24	2,261,560.21	2,550,511.60
Direct Costs	14,769,718.03	13,011,819.94	13,011,819.94
Rate for 2015-2016 **	3.61*	17.38*	19.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73190
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*** Final ***

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	349,190.77	1,349,217.12	1,349,217.12
2011-2012 Fixed Carry Forward	-50,360.80	42,645.53	42,771.30
Total Indirect Costs	399,551.57	1,306,571.59	1,306,445.82
2011-2012 Direct Costs	10,850,434.37	9,850,408.02	9,850,408.02
2013-2014 Rate	3.68*	13.26*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,483,566.37	9,589,033.74	9,589,033.74
Indirect costs based on rate ** multiplied by actual direct costs	385,795.24	1,271,505.87	1,271,505.87
2013-2014 Actual Indirect Costs	354,254.97	1,248,787.60	1,248,787.60
2011-2012 Fixed Carry Forward	-50,360.80	42,645.53	42,771.30
Total Indirect Costs	404,615.77	1,206,142.07	1,206,016.30
Over/(Under) Recovery	-18,820.53	65,363.80	65,489.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	354,254.97	1,248,787.60	1,248,787.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,820.53	65,363.80	65,489.57
Total Projected Indirect 2015-2016 (Numerator)	373,075.50	1,183,423.80	1,183,298.03
Direct Costs	10,483,566.37	9,589,033.74	9,589,033.74
Rate for 2015-2016 **	3.56*	12.34*	12.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73200
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*** Final ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	449,825.82	1,772,589.67	1,772,589.67
2011-2012 Fixed Carry Forward	91,227.63	0.00	194,258.22
Total Indirect Costs	358,598.19	1,772,589.67	1,578,331.45
2011-2012 Direct Costs	14,098,029.77	12,775,265.92	12,775,265.92
2013-2014 Rate	2.54*	13.88*	12.35**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,344,545.71	12,953,496.95	12,953,496.95
Indirect costs based on rate ** multiplied by actual direct costs	364,351.46	1,797,945.38	1,599,756.87
2013-2014 Actual Indirect Costs	464,025.39	1,855,074.15	1,855,074.15
2011-2012 Fixed Carry Forward	91,227.63	0.00	194,258.22
Total Indirect Costs	372,797.76	1,855,074.15	1,660,815.93
Over/(Under) Recovery	-8,446.30	-57,128.77	-61,059.06

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	464,025.39	1,855,074.15	1,855,074.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-8,446.30	-57,128.77	-61,059.06
Total Projected Indirect 2015-2016 (Numerator)	472,471.69	1,912,202.92	1,916,133.21
Direct Costs	14,344,545.71	12,953,496.95	12,953,496.95
Rate for 2015-2016 **	3.29*	14.76*	14.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73210
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*** Final ***

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	346,180.80	1,431,700.00	1,431,700.00
2011-2012 Fixed Carry Forward	-33,917.74	-179,051.00	-175,720.16
Total Indirect Costs	380,098.54	1,610,751.00	1,607,420.16
2011-2012 Direct Costs	9,944,423.05	8,858,903.85	8,858,903.85
2013-2014 Rate	3.82*	18.18*	18.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,364,729.87	9,202,011.11	9,202,011.11
Indirect costs based on rate ** multiplied by actual direct costs	395,932.68	1,380,301.67	1,669,244.82
2013-2014 Actual Indirect Costs	337,474.70	1,500,193.46	1,500,193.46
2011-2012 Fixed Carry Forward	-33,917.74	-179,051.00	-175,720.16
Total Indirect Costs	371,392.44	1,679,244.46	1,675,913.62
Over/(Under) Recovery	24,540.24	0.00	-6,668.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	337,474.70	1,500,193.46	1,500,193.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	24,540.24	0.00	-6,668.80
Total Projected Indirect 2015-2016 (Numerator)	312,934.46	1,500,193.46	1,506,862.26
Direct Costs	10,364,729.87	9,202,011.11	9,202,011.11
Rate for 2015-2016 **	3.02*	16.30*	16.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73230
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*** Final ***

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	166,977.39	702,305.12	702,305.12
2011-2012 Fixed Carry Forward	20,274.76	702.74	261.40
Total Indirect Costs	146,702.63	701,602.38	702,043.72
2011-2012 Direct Costs	5,791,886.15	5,256,558.42	5,256,558.42
2013-2014 Rate	2.53*	13.35*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,905,727.99	5,361,705.51	5,361,705.51
Indirect costs based on rate ** multiplied by actual direct costs	149,414.92	715,787.69	716,323.86
2013-2014 Actual Indirect Costs	185,624.13	729,646.61	729,646.61
2011-2012 Fixed Carry Forward	20,274.76	702.74	261.40
Total Indirect Costs	165,349.37	728,943.87	729,385.21
Over/(Under) Recovery	-15,934.45	-13,156.18	-13,061.35

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	185,624.13	729,646.61	729,646.61
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,934.45	-13,156.18	-13,061.35
Total Projected Indirect 2015-2016 (Numerator)	201,558.58	742,802.79	742,707.96
Direct Costs	5,905,727.99	5,361,705.51	5,361,705.51
Rate for 2015-2016 **	3.41*	13.85*	13.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	243,824.03	892,352.07	892,352.07
2011-2012 Fixed Carry Forward	-20,472.93	-33,842.57	-33,842.57
Total Indirect Costs	264,296.96	926,194.64	926,194.64
2011-2012 Direct Costs	9,243,214.41	8,594,686.37	8,594,686.37
2013-2014 Rate	2.86*	10.78*	10.78**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,097,412.86	8,486,596.85	8,486,596.85
Indirect costs based on rate ** multiplied by actual direct costs	260,186.01	914,855.14	914,855.14
2013-2014 Actual Indirect Costs	293,553.35	904,369.36	904,369.36
2011-2012 Fixed Carry Forward	-20,472.93	-33,842.57	-33,842.57
Total Indirect Costs	314,026.28	938,211.93	938,211.93
Over/(Under) Recovery	-53,840.27	-23,356.79	-23,356.79

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	293,553.35	904,369.36	904,369.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-53,840.27	-23,356.79	-23,356.79
Total Projected Indirect 2015-2016 (Numerator)	347,393.62	927,726.15	927,726.15
Direct Costs	9,097,412.86	8,486,596.85	8,486,596.85
Rate for 2015-2016 **	3.82*	10.93*	10.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73255
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*** Final ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	381,045.03	1,887,252.18	1,887,252.18
2011-2012 Fixed Carry Forward	-21,828.83	-151,187.13	-146,011.71
Total Indirect Costs	402,873.86	2,038,439.31	2,033,263.89
2011-2012 Direct Costs	13,646,522.16	12,140,315.01	12,140,315.01
2013-2014 Rate	2.95*	16.79*	16.75**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,265,869.83	12,777,557.61	12,777,557.61
Indirect costs based on rate ** multiplied by actual direct costs	420,843.16	1,916,633.64	2,140,240.90
2013-2014 Actual Indirect Costs	358,226.75	1,846,538.97	1,846,538.97
2011-2012 Fixed Carry Forward	-21,828.83	-151,187.13	-146,011.71
Total Indirect Costs	380,055.58	1,997,726.10	1,992,550.68
Over/(Under) Recovery	40,787.58	0.00	147,690.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	358,226.75	1,846,538.97	1,846,538.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	40,787.58	0.00	147,690.22
Total Projected Indirect 2015-2016 (Numerator)	317,439.17	1,846,538.97	1,698,848.75
Direct Costs	14,265,869.83	12,777,557.61	12,777,557.61
Rate for 2015-2016 **	2.23*	14.45*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73908
Form R0418

*** Final ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	123,552.21	376,787.07	376,787.07
2011-2012 Fixed Carry Forward	-16,456.46	-22,398.71	-65,239.96
Total Indirect Costs	140,008.67	399,185.78	442,027.03
2011-2012 Direct Costs	3,059,160.15	2,805,925.29	2,805,925.29
2013-2014 Rate	4.58*	14.23*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,230,853.40	2,922,819.04	2,922,819.04
Indirect costs based on rate ** multiplied by actual direct costs	147,973.09	415,917.15	460,344.00
2013-2014 Actual Indirect Costs	129,855.30	437,889.66	437,889.66
2011-2012 Fixed Carry Forward	-16,456.46	-22,398.71	-65,239.96
Total Indirect Costs	146,311.76	460,288.37	503,129.62
Over/(Under) Recovery	1,661.33	-44,371.22	-42,785.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	129,855.30	437,889.66	437,889.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,661.33	-44,371.22	-42,785.62
Total Projected Indirect 2015-2016 (Numerator)	128,193.97	482,260.88	480,675.28
Direct Costs	3,230,853.40	2,922,819.04	2,922,819.04
Rate for 2015-2016 **	3.97*	16.50*	16.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73909
Form R0418

*** Final ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	176,498.97	565,313.94	565,313.94
2011-2012 Fixed Carry Forward	10,328.57	0.00	0.00
Total Indirect Costs	166,170.40	565,313.94	565,313.94
2011-2012 Direct Costs	3,376,365.38	2,987,550.41	2,987,550.41
2013-2014 Rate	4.92*	18.92*	18.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,045,939.19	3,496,869.73	3,496,869.73
Indirect costs based on rate ** multiplied by actual direct costs	199,060.21	524,530.46	661,607.75
2013-2014 Actual Indirect Costs	220,361.21	769,430.67	769,430.67
2011-2012 Fixed Carry Forward	10,328.57	0.00	0.00
Total Indirect Costs	210,032.64	769,430.67	769,430.67
Over/(Under) Recovery	-10,972.43	0.00	-107,822.92

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	220,361.21	769,430.67	769,430.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,972.43	0.00	-107,822.92
Total Projected Indirect 2015-2016 (Numerator)	231,333.64	769,430.67	877,253.59
Direct Costs	4,045,939.19	3,496,869.73	3,496,869.73
Rate for 2015-2016 **	5.72*	22.00*	25.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73910
Form R0418

*** Final ***

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	155,527.00	1,287,864.00	1,287,864.00
2011-2012 Fixed Carry Forward	27,730.13	0.00	0.00
Total Indirect Costs	127,796.87	1,287,864.00	1,287,864.00
2011-2012 Direct Costs	4,811,774.00	3,679,437.00	3,679,437.00
2013-2014 Rate	2.66*	35.00*	35.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,801,188.00	3,650,982.00	3,650,982.00
Indirect costs based on rate ** multiplied by actual direct costs	127,711.60	547,647.30	912,745.50
2013-2014 Actual Indirect Costs	161,904.00	1,312,110.00	1,312,110.00
2011-2012 Fixed Carry Forward	27,730.13	0.00	0.00
Total Indirect Costs	134,173.87	1,312,110.00	1,312,110.00
Over/(Under) Recovery	-6,462.27	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	161,904.00	1,312,110.00	1,312,110.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-6,462.27	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	168,366.27	1,312,110.00	1,312,110.00
Direct Costs	4,801,188.00	3,650,982.00	3,650,982.00
Rate for 2015-2016 **	3.51*	35.94*	35.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73911
Form R0418

*** Final ***

Saginaw Learn to Earn Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	128,345.00	282,470.00	282,470.00
2011-2012 Fixed Carry Forward	3,125.68	0.00	0.00
Total Indirect Costs	125,219.32	282,470.00	282,470.00
2011-2012 Direct Costs	1,007,785.00	853,660.00	853,660.00
2013-2014 Rate	12.43*	33.09*	33.09**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,172,843.00	810,482.00	810,482.00
Indirect costs based on rate ** multiplied by actual direct costs	145,784.38	121,572.30	202,620.50
2013-2014 Actual Indirect Costs	279,885.00	642,246.00	642,246.00
2011-2012 Fixed Carry Forward	3,125.68	0.00	0.00
Total Indirect Costs	276,759.32	642,246.00	642,246.00
Over/(Under) Recovery	-130,974.94	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	279,885.00	642,246.00	642,246.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-130,974.94	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	410,859.94	642,246.00	642,246.00
Direct Costs	1,172,843.00	810,482.00	810,482.00
Rate for 2015-2016 **	35.03*	79.24*	79.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 73912
Form R0418

*** Final ***

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	8,270.00	509,648.62	509,648.62
2011-2012 Fixed Carry Forward	0.00	0.00	-77,786.03
Total Indirect Costs	8,270.00	509,648.62	587,434.65
2011-2012 Direct Costs	2,674,818.95	2,173,440.33	2,173,440.33
2013-2014 Rate	0.31*	23.45*	27.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,643,997.87	2,150,327.09	2,150,327.09
Indirect costs based on rate ** multiplied by actual direct costs	8,196.39	322,549.06	537,581.77
2013-2014 Actual Indirect Costs	84,892.26	578,563.04	578,563.04
2011-2012 Fixed Carry Forward	0.00	0.00	-77,786.03
Total Indirect Costs	84,892.26	578,563.04	656,349.07
Over/(Under) Recovery	-76,695.87	0.00	-118,767.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	84,892.26	578,563.04	578,563.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-76,695.87	0.00	-118,767.30
Total Projected Indirect 2015-2016 (Numerator)	161,588.13	578,563.04	697,330.34
Direct Costs	2,643,997.87	2,150,327.09	2,150,327.09
Rate for 2015-2016 **	6.11*	26.91*	32.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74000
Form R0418

*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	4,538,378.19	6,206,406.99	6,206,406.99
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,538,378.19	6,206,406.99	6,206,406.99
2011-2012 Direct Costs	19,909,854.95	18,241,826.15	18,241,826.15
2013-2014 Rate	22.79*	34.02*	34.02**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,417,090.62	19,643,325.92	19,643,325.92
Indirect costs based on rate ** multiplied by actual direct costs	3,212,563.59	2,946,498.89	4,910,831.48
2013-2014 Actual Indirect Costs	4,770,476.35	6,544,241.05	6,544,241.05
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,770,476.35	6,544,241.05	6,544,241.05
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,770,476.35	6,544,241.05	6,544,241.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	4,770,476.35	6,544,241.05	6,544,241.05
Direct Costs	21,417,090.62	19,643,325.92	19,643,325.92
Rate for 2015-2016 **	22.27*	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 2015-2016 Indirect Cost Rates
School District 74010
Form R0418

*** Final ***

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,052,214.28	8,464,645.19	8,464,645.19
2011-2012 Fixed Carry Forward	532,342.89	1,499,477.77	1,496,287.72
Total Indirect Costs	1,519,871.39	6,965,167.42	6,968,357.47
2011-2012 Direct Costs	90,671,914.65	84,259,483.74	84,259,483.74
2013-2014 Rate	1.68*	8.27*	8.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	80,288,681.51	72,941,950.49	72,941,950.49
Indirect costs based on rate ** multiplied by actual direct costs	1,348,849.85	6,032,299.31	6,032,299.31
2013-2014 Actual Indirect Costs	2,396,470.12	9,743,201.14	9,743,201.14
2011-2012 Fixed Carry Forward	532,342.89	1,499,477.77	1,496,287.72
Total Indirect Costs	1,864,127.23	8,243,723.37	8,246,913.42
Over/(Under) Recovery	-515,277.38	-2,211,424.06	-2,214,614.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,396,470.12	9,743,201.14	9,743,201.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-515,277.38	-2,211,424.06	-2,214,614.11
Total Projected Indirect 2015-2016 (Numerator)	2,911,747.50	11,954,625.20	11,957,815.25
Direct Costs	80,288,681.51	72,941,950.49	72,941,950.49
Rate for 2015-2016 **	3.63*	16.39*	16.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74030
Form R0418

*** Final ***

Algonac Community School District
1216 SAINT CLAIR BLVD
ALGONAC, MI 48001

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	258,355.94	2,224,947.90	2,224,947.90
2011-2012 Fixed Carry Forward	12,358.06	0.00	226,695.70
Total Indirect Costs	245,997.88	2,224,947.90	1,998,252.20
2011-2012 Direct Costs	16,647,461.32	14,680,869.36	14,680,869.36
2013-2014 Rate	1.48*	15.16*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,832,370.93	14,920,876.32	14,920,876.32
Indirect costs based on rate ** multiplied by actual direct costs	249,119.09	2,238,131.45	2,030,731.27
2013-2014 Actual Indirect Costs	235,779.99	2,147,274.60	2,147,274.60
2011-2012 Fixed Carry Forward	12,358.06	0.00	226,695.70
Total Indirect Costs	223,421.93	2,147,274.60	1,920,578.90
Over/(Under) Recovery	25,697.16	0.00	110,152.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	235,779.99	2,147,274.60	2,147,274.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	25,697.16	0.00	110,152.37
Total Projected Indirect 2015-2016 (Numerator)	210,082.83	2,147,274.60	2,037,122.23
Direct Costs	16,832,370.93	14,920,876.32	14,920,876.32
Rate for 2015-2016 **	1.25*	14.39*	13.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74040
Form R0418

*** Final ***

Capac Community Schools
P.O. Box 700
Capac, MI 48014

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	342,393.19	1,461,084.24	1,461,084.24
2011-2012 Fixed Carry Forward	-18,874.36	51,327.63	51,327.63
Total Indirect Costs	361,267.55	1,409,756.61	1,409,756.61
2011-2012 Direct Costs	12,317,485.43	11,198,794.38	11,198,794.38
2013-2014 Rate	2.93*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,901,146.05	8,826,343.28	8,826,343.28
Indirect costs based on rate ** multiplied by actual direct costs	290,103.58	1,111,236.62	1,111,236.62
2013-2014 Actual Indirect Costs	323,937.56	1,398,740.33	1,398,740.33
2011-2012 Fixed Carry Forward	-18,874.36	51,327.63	51,327.63
Total Indirect Costs	342,811.92	1,347,412.70	1,347,412.70
Over/(Under) Recovery	-52,708.34	-236,176.08	-236,176.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	323,937.56	1,398,740.33	1,398,740.33
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-52,708.34	-236,176.08	-236,176.08
Total Projected Indirect 2015-2016 (Numerator)	376,645.90	1,634,916.41	1,634,916.41
Direct Costs	9,901,146.05	8,826,343.28	8,826,343.28
Rate for 2015-2016 **	3.80*	18.52*	18.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74050
Form R0418

*** Final ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,557,058.93	5,447,064.88	5,447,064.88
2011-2012 Fixed Carry Forward	-124,412.32	0.00	398,618.62
Total Indirect Costs	1,681,471.25	5,447,064.88	5,048,446.26
2011-2012 Direct Costs	41,935,685.33	38,045,679.38	38,045,679.38
2013-2014 Rate	4.01*	14.32*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	40,349,817.42	36,527,269.42	36,527,269.42
Indirect costs based on rate ** multiplied by actual direct costs	1,618,027.68	5,230,704.98	4,847,168.65
2013-2014 Actual Indirect Costs	1,491,852.43	5,314,400.43	5,314,400.43
2011-2012 Fixed Carry Forward	-124,412.32	0.00	398,618.62
Total Indirect Costs	1,616,264.75	5,314,400.43	4,915,781.81
Over/(Under) Recovery	1,762.93	-83,695.45	-68,613.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,491,852.43	5,314,400.43	5,314,400.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,762.93	-83,695.45	-68,613.16
Total Projected Indirect 2015-2016 (Numerator)	1,490,089.50	5,398,095.88	5,383,013.59
Direct Costs	40,349,817.42	36,527,269.42	36,527,269.42
Rate for 2015-2016 **	3.69*	14.78*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74100
Form R0418

*** Final ***

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	507,105.50	2,639,682.35	2,639,682.35
2011-2012 Fixed Carry Forward	184,661.21	194,203.65	189,096.01
Total Indirect Costs	322,444.29	2,445,478.70	2,450,586.34
2011-2012 Direct Costs	21,703,612.77	19,571,035.92	19,571,035.92
2013-2014 Rate	1.49*	12.50*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,882,171.19	19,563,282.26	19,563,282.26
Indirect costs based on rate ** multiplied by actual direct costs	326,044.35	2,445,410.28	2,449,322.94
2013-2014 Actual Indirect Costs	576,742.48	2,895,631.41	2,895,631.41
2011-2012 Fixed Carry Forward	184,661.21	194,203.65	189,096.01
Total Indirect Costs	392,081.27	2,701,427.76	2,706,535.40
Over/(Under) Recovery	-66,036.92	-256,017.48	-257,212.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	576,742.48	2,895,631.41	2,895,631.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-66,036.92	-256,017.48	-257,212.46
Total Projected Indirect 2015-2016 (Numerator)	642,779.40	3,151,648.89	3,152,843.87
Direct Costs	21,882,171.19	19,563,282.26	19,563,282.26
Rate for 2015-2016 **	2.94*	16.11*	16.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74120
Form R0418

*** Final ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	277,532.96	921,216.09	921,216.09
2011-2012 Fixed Carry Forward	-12,935.98	72,373.75	72,364.34
Total Indirect Costs	290,468.94	848,842.34	848,851.75
2011-2012 Direct Costs	8,082,094.51	7,438,411.38	7,438,411.38
2013-2014 Rate	3.59*	11.41*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,296,698.69	7,663,126.92	7,663,126.92
Indirect costs based on rate ** multiplied by actual direct costs	297,851.48	874,362.78	874,362.78
2013-2014 Actual Indirect Costs	306,163.23	939,735.00	939,735.00
2011-2012 Fixed Carry Forward	-12,935.98	72,373.75	72,364.34
Total Indirect Costs	319,099.21	867,361.25	867,370.66
Over/(Under) Recovery	-21,247.73	7,001.53	6,992.12

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	306,163.23	939,735.00	939,735.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-21,247.73	7,001.53	6,992.12
Total Projected Indirect 2015-2016 (Numerator)	327,410.96	932,733.47	932,742.88
Direct Costs	8,296,698.69	7,663,126.92	7,663,126.92
Rate for 2015-2016 **	3.95*	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 2015-2016 Indirect Cost Rates
School District 74130
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*** Final ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	597,262.87	2,430,736.75	2,430,736.75
2011-2012 Fixed Carry Forward	-36,652.27	0.00	-3,680.36
Total Indirect Costs	633,915.14	2,430,736.75	2,434,417.11
2011-2012 Direct Costs	17,374,572.04	15,541,098.16	15,541,098.16
2013-2014 Rate	3.65*	15.64*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,544,560.80	15,853,495.49	15,853,495.49
Indirect costs based on rate ** multiplied by actual direct costs	640,376.47	2,378,024.32	2,482,657.39
2013-2014 Actual Indirect Costs	574,413.34	2,265,478.65	2,265,478.65
2011-2012 Fixed Carry Forward	-36,652.27	0.00	-3,680.36
Total Indirect Costs	611,065.61	2,265,478.65	2,269,159.01
Over/(Under) Recovery	29,310.86	0.00	213,498.38

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	574,413.34	2,265,478.65	2,265,478.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	29,310.86	0.00	213,498.38
Total Projected Indirect 2015-2016 (Numerator)	545,102.48	2,265,478.65	2,051,980.27
Direct Costs	17,544,560.80	15,853,495.49	15,853,495.49
Rate for 2015-2016 **	3.11*	14.29*	12.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74901
Form R0418

*** Final ***

St. Clair County Learning Academy
1520 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	31,523.94	36,234.18	36,234.18
2011-2012 Fixed Carry Forward	-21,982.22	-16,723.68	-16,723.68
Total Indirect Costs	53,506.16	52,957.86	52,957.86
2011-2012 Direct Costs	268,664.12	263,953.88	263,953.88
2013-2014 Rate	19.92*	20.06*	20.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	137,314.90	128,214.90	128,214.90
Indirect costs based on rate ** multiplied by actual direct costs	20,597.24	19,232.24	25,719.91
2013-2014 Actual Indirect Costs	31,653.30	40,753.30	40,753.30
2011-2012 Fixed Carry Forward	-21,982.22	-16,723.68	-16,723.68
Total Indirect Costs	53,635.52	57,476.98	57,476.98
Over/(Under) Recovery	0.00	0.00	-31,757.07

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	31,653.30	40,753.30	40,753.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-31,757.07
Total Projected Indirect 2015-2016 (Numerator)	31,653.30	40,753.30	72,510.37
Direct Costs	137,314.90	128,214.90	128,214.90
Rate for 2015-2016 **	23.05*	31.79*	56.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74903
Form R0418

*** Final ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	70,649.75	761,696.43	761,696.43
2011-2012 Fixed Carry Forward	221,676.03	0.00	168,305.24
Total Indirect Costs	-151,026.28	761,696.43	593,391.19
2011-2012 Direct Costs	6,438,893.83	5,747,847.15	5,747,847.15
2013-2014 Rate	0.00*	13.25*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,166,749.76	4,666,014.72	4,666,014.72
Indirect costs based on rate ** multiplied by actual direct costs	0.00	618,246.95	481,532.72
2013-2014 Actual Indirect Costs	433,459.56	934,194.60	934,194.60
2011-2012 Fixed Carry Forward	221,676.03	0.00	168,305.24
Total Indirect Costs	211,783.53	934,194.60	765,889.36
Over/(Under) Recovery	0.00	-315,947.65	-284,356.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	433,459.56	934,194.60	934,194.60
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-315,947.65	-284,356.64
Total Projected Indirect 2015-2016 (Numerator)	433,459.56	1,250,142.25	1,218,551.24
Direct Costs	5,166,749.76	4,666,014.72	4,666,014.72
Rate for 2015-2016 **	8.39*	26.79*	26.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74906
Form R0418

*** Final ***

Blue Water Learning Academy
9541 Phelps
Algonac, MI 48001

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	8,731.00	20,383.93	20,383.93
2011-2012 Fixed Carry Forward	-1,323.91	0.00	4,804.46
Total Indirect Costs	10,054.91	20,383.93	15,579.47
2011-2012 Direct Costs	230,632.50	218,979.57	218,979.57
2013-2014 Rate	4.36*	9.31*	7.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	203,536.70	193,479.21	193,479.21
Indirect costs based on rate ** multiplied by actual direct costs	8,874.20	18,012.91	13,756.37
2013-2014 Actual Indirect Costs	8,672.00	18,729.49	18,729.49
2011-2012 Fixed Carry Forward	-1,323.91	0.00	4,804.46
Total Indirect Costs	9,995.91	18,729.49	13,925.03
Over/(Under) Recovery	-1,121.71	-716.58	-168.66

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	8,672.00	18,729.49	18,729.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,121.71	-716.58	-168.66
Total Projected Indirect 2015-2016 (Numerator)	9,793.71	19,446.07	18,898.15
Direct Costs	203,536.70	193,479.21	193,479.21
Rate for 2015-2016 **	4.81*	10.05*	9.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74910
Form R0418

*** Final ***

St. Clair County Academy of Style
PO Box 1500
Marysville, MI 48040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	24,094.98	59,442.10	59,442.10
2011-2012 Fixed Carry Forward	-6,670.09	0.00	2,796.69
Total Indirect Costs	30,765.07	59,442.10	56,645.41
2011-2012 Direct Costs	305,715.45	270,368.33	270,368.33
2013-2014 Rate	10.06*	21.99*	20.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	371,001.44	333,102.59	333,102.59
Indirect costs based on rate ** multiplied by actual direct costs	37,322.74	49,965.39	69,784.99
2013-2014 Actual Indirect Costs	26,932.14	64,830.99	64,830.99
2011-2012 Fixed Carry Forward	-6,670.09	0.00	2,796.69
Total Indirect Costs	33,602.23	64,830.99	62,034.30
Over/(Under) Recovery	3,720.51	0.00	7,750.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	26,932.14	64,830.99	64,830.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,720.51	0.00	7,750.69
Total Projected Indirect 2015-2016 (Numerator)	23,211.63	64,830.99	57,080.30
Direct Costs	371,001.44	333,102.59	333,102.59
Rate for 2015-2016 **	6.26*	19.46*	17.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74911
Form R0418

*** Final ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	80,415.24	110,865.43	110,865.43
2011-2012 Fixed Carry Forward	-61,508.12	-87,197.91	-87,197.91
Total Indirect Costs	141,923.36	198,063.34	198,063.34
2011-2012 Direct Costs	658,345.98	627,895.79	627,895.79
2013-2014 Rate	21.56*	31.54*	31.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	575,085.05	544,565.66	544,565.66
Indirect costs based on rate ** multiplied by actual direct costs	86,262.76	81,684.85	136,141.42
2013-2014 Actual Indirect Costs	113,735.60	144,254.99	144,254.99
2011-2012 Fixed Carry Forward	-61,508.12	-87,197.91	-87,197.91
Total Indirect Costs	175,243.72	231,452.90	231,452.90
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	113,735.60	144,254.99	144,254.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	113,735.60	144,254.99	144,254.99
Direct Costs	575,085.05	544,565.66	544,565.66
Rate for 2015-2016 **	19.78*	26.49*	26.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74912
Form R0418

*** Final ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	62,521.08	163,933.08	163,933.08
2011-2012 Fixed Carry Forward	76,433.60	0.00	0.00
Total Indirect Costs	-13,912.52	163,933.08	163,933.08
2011-2012 Direct Costs	1,232,960.77	1,131,548.77	1,131,548.77
2013-2014 Rate	0.00*	14.49*	14.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,116,430.87	1,018,012.31	1,018,012.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	147,509.98	147,509.98
2013-2014 Actual Indirect Costs	150,431.92	248,850.48	248,850.48
2011-2012 Fixed Carry Forward	76,433.60	0.00	0.00
Total Indirect Costs	73,998.32	248,850.48	248,850.48
Over/(Under) Recovery	0.00	-101,340.50	-101,340.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	150,431.92	248,850.48	248,850.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-101,340.50	-101,340.50
Total Projected Indirect 2015-2016 (Numerator)	150,431.92	350,190.98	350,190.98
Direct Costs	1,116,430.87	1,018,012.31	1,018,012.31
Rate for 2015-2016 **	13.47*	34.40*	34.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74913
Form R0418

*** Final ***

St. Clair County Career Prep Academy
499 Range Road
Marysville, MI 48040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	94,934.07	208,381.07	208,381.07
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	94,934.07	208,381.07	208,381.07
2011-2012 Direct Costs	2,111,129.31	1,997,682.31	1,997,682.31
2013-2014 Rate	4.50*	10.43*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,172,028.99	2,058,241.99	2,058,241.99
Indirect costs based on rate ** multiplied by actual direct costs	97,741.30	214,674.64	214,674.64
2013-2014 Actual Indirect Costs	97,460.37	211,247.37	211,247.37
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	97,460.37	211,247.37	211,247.37
Over/(Under) Recovery	280.93	3,427.27	3,427.27

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	97,460.37	211,247.37	211,247.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	280.93	3,427.27	3,427.27
Total Projected Indirect 2015-2016 (Numerator)	97,179.44	207,820.10	207,820.10
Direct Costs	2,172,028.99	2,058,241.99	2,058,241.99
Rate for 2015-2016 **	4.47*	10.10*	10.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 74914
Form R0418

*** Final ***

Blue Water Middle College
323 Erie Street
Port Huron, MI 48060

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	7,593.77	12,271.77	12,271.77
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,593.77	12,271.77	12,271.77
2011-2012 Direct Costs	890,823.42	886,145.42	886,145.42
2013-2014 Rate	0.85*	1.38*	1.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,722,651.05	2,717,783.05	2,717,783.05
Indirect costs based on rate ** multiplied by actual direct costs	23,142.53	37,505.41	37,505.41
2013-2014 Actual Indirect Costs	28,153.66	33,021.66	33,021.66
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	28,153.66	33,021.66	33,021.66
Over/(Under) Recovery	-5,011.13	4,483.75	4,483.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	28,153.66	33,021.66	33,021.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-5,011.13	4,483.75	4,483.75
Total Projected Indirect 2015-2016 (Numerator)	33,164.79	28,537.91	28,537.91
Direct Costs	2,722,651.05	2,717,783.05	2,717,783.05
Rate for 2015-2016 **	1.22*	1.05*	1.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,258,260.30	1,710,010.14	1,710,010.14
2011-2012 Fixed Carry Forward	-479,363.68	-438,223.73	-438,223.73
Total Indirect Costs	1,737,623.98	2,148,233.87	2,148,233.87
2011-2012 Direct Costs	12,949,776.33	12,498,026.49	12,498,026.49
2013-2014 Rate	13.42*	17.19*	17.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,218,705.68	12,362,135.18	12,362,135.18
Indirect costs based on rate ** multiplied by actual direct costs	1,773,950.30	1,854,320.28	2,125,051.04
2013-2014 Actual Indirect Costs	1,502,341.98	2,358,912.48	2,358,912.48
2011-2012 Fixed Carry Forward	-479,363.68	-438,223.73	-438,223.73
Total Indirect Costs	1,981,705.66	2,797,136.21	2,797,136.21
Over/(Under) Recovery	-207,755.36	0.00	-672,085.17

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,502,341.98	2,358,912.48	2,358,912.48
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-207,755.36	0.00	-672,085.17
Total Projected Indirect 2015-2016 (Numerator)	1,710,097.34	2,358,912.48	3,030,997.65
Direct Costs	13,218,705.68	12,362,135.18	12,362,135.18
Rate for 2015-2016 **	12.94*	19.08*	24.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75010
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*** Final ***

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	984,341.72	3,577,290.91	3,577,290.91
2011-2012 Fixed Carry Forward	-8,592.70	0.00	71,081.38
Total Indirect Costs	992,934.42	3,577,290.91	3,506,209.53
2011-2012 Direct Costs	26,334,236.62	23,741,287.43	23,741,287.43
2013-2014 Rate	3.77*	15.07*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,935,339.38	24,820,296.88	24,820,296.88
Indirect costs based on rate ** multiplied by actual direct costs	1,015,462.29	3,723,044.53	3,665,957.85
2013-2014 Actual Indirect Costs	1,107,636.59	3,811,081.21	3,811,081.21
2011-2012 Fixed Carry Forward	-8,592.70	0.00	71,081.38
Total Indirect Costs	1,116,229.29	3,811,081.21	3,739,999.83
Over/(Under) Recovery	-100,767.00	0.00	-74,041.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,107,636.59	3,811,081.21	3,811,081.21
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-100,767.00	0.00	-74,041.98
Total Projected Indirect 2015-2016 (Numerator)	1,208,403.59	3,811,081.21	3,885,123.19
Direct Costs	26,935,339.38	24,820,296.88	24,820,296.88
Rate for 2015-2016 **	4.49*	15.35*	15.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75020
Form R0418

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	221,860.45	531,048.88	531,048.88
2011-2012 Fixed Carry Forward	-40,476.70	0.00	-107,502.14
Total Indirect Costs	262,337.15	531,048.88	638,551.02
2011-2012 Direct Costs	2,390,857.19	2,081,668.76	2,081,668.76
2013-2014 Rate	10.97*	25.51*	30.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,541,563.82	2,221,929.61	2,221,929.61
Indirect costs based on rate ** multiplied by actual direct costs	278,809.55	333,289.44	555,482.40
2013-2014 Actual Indirect Costs	207,610.10	527,244.31	527,244.31
2011-2012 Fixed Carry Forward	-40,476.70	0.00	-107,502.14
Total Indirect Costs	248,086.80	527,244.31	634,746.45
Over/(Under) Recovery	30,722.75	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	207,610.10	527,244.31	527,244.31
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	30,722.75	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	176,887.35	527,244.31	527,244.31
Direct Costs	2,541,563.82	2,221,929.61	2,221,929.61
Rate for 2015-2016 **	6.96*	23.73*	23.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75030
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*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	343,105.54	1,038,577.45	1,038,577.45
2011-2012 Fixed Carry Forward	42,171.20	0.00	72,232.10
Total Indirect Costs	300,934.34	1,038,577.45	966,345.35
2011-2012 Direct Costs	7,349,894.71	6,654,422.80	6,654,422.80
2013-2014 Rate	4.09*	15.61*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,959,917.91	6,222,794.70	6,222,794.70
Indirect costs based on rate ** multiplied by actual direct costs	284,660.64	933,419.21	903,549.79
2013-2014 Actual Indirect Costs	318,005.32	1,055,128.53	1,055,128.53
2011-2012 Fixed Carry Forward	42,171.20	0.00	72,232.10
Total Indirect Costs	275,834.12	1,055,128.53	982,896.43
Over/(Under) Recovery	8,826.52	0.00	-79,346.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	318,005.32	1,055,128.53	1,055,128.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,826.52	0.00	-79,346.64
Total Projected Indirect 2015-2016 (Numerator)	309,178.80	1,055,128.53	1,134,475.17
Direct Costs	6,959,917.91	6,222,794.70	6,222,794.70
Rate for 2015-2016 **	4.44*	16.96*	18.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	250,960.59	713,241.84	713,241.84
2011-2012 Fixed Carry Forward	-15,890.17	-72,294.39	-68,994.47
Total Indirect Costs	266,850.76	785,536.23	782,236.31
2011-2012 Direct Costs	5,577,584.09	5,115,302.84	5,115,302.84
2013-2014 Rate	4.78*	15.36*	15.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,423,035.25	4,905,922.22	4,905,922.22
Indirect costs based on rate ** multiplied by actual direct costs	259,221.08	735,888.33	750,115.51
2013-2014 Actual Indirect Costs	241,670.50	758,783.53	758,783.53
2011-2012 Fixed Carry Forward	-15,890.17	-72,294.39	-68,994.47
Total Indirect Costs	257,560.67	831,077.92	827,778.00
Over/(Under) Recovery	1,660.41	0.00	-77,662.49

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	241,670.50	758,783.53	758,783.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,660.41	0.00	-77,662.49
Total Projected Indirect 2015-2016 (Numerator)	240,010.09	758,783.53	836,446.02
Direct Costs	5,423,035.25	4,905,922.22	4,905,922.22
Rate for 2015-2016 **	4.43*	15.47*	17.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	381,017.72	1,491,375.51	1,491,375.51
2011-2012 Fixed Carry Forward	-98,646.70	-54,495.17	-54,671.41
Total Indirect Costs	479,664.42	1,545,870.68	1,546,046.92
2011-2012 Direct Costs	11,700,579.47	10,590,221.68	10,590,221.68
2013-2014 Rate	4.10*	14.60*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,779,356.66	10,688,130.69	10,688,130.69
Indirect costs based on rate ** multiplied by actual direct costs	482,953.62	1,560,467.08	1,560,467.08
2013-2014 Actual Indirect Costs	392,265.90	1,483,491.87	1,483,491.87
2011-2012 Fixed Carry Forward	-98,646.70	-54,495.17	-54,671.41
Total Indirect Costs	490,912.60	1,537,987.04	1,538,163.28
Over/(Under) Recovery	-7,958.98	22,480.04	22,303.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	392,265.90	1,483,491.87	1,483,491.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-7,958.98	22,480.04	22,303.80
Total Projected Indirect 2015-2016 (Numerator)	400,224.88	1,461,011.83	1,461,188.07
Direct Costs	11,779,356.66	10,688,130.69	10,688,130.69
Rate for 2015-2016 **	3.40*	13.67*	13.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	235,909.20	788,923.39	788,923.39
2011-2012 Fixed Carry Forward	2,978.67	0.00	133,558.46
Total Indirect Costs	232,930.53	788,923.39	655,364.93
2011-2012 Direct Costs	5,190,640.04	4,637,625.85	4,637,625.85
2013-2014 Rate	4.49*	17.01*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,536,891.28	4,804,941.49	4,804,941.49
Indirect costs based on rate ** multiplied by actual direct costs	248,606.42	720,741.22	678,938.23
2013-2014 Actual Indirect Costs	243,878.20	975,827.99	975,827.99
2011-2012 Fixed Carry Forward	2,978.67	0.00	133,558.46
Total Indirect Costs	240,899.53	975,827.99	842,269.53
Over/(Under) Recovery	7,706.89	0.00	-163,331.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	243,878.20	975,827.99	975,827.99
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,706.89	0.00	-163,331.30
Total Projected Indirect 2015-2016 (Numerator)	236,171.31	975,827.99	1,139,159.29
Direct Costs	5,536,891.28	4,804,941.49	4,804,941.49
Rate for 2015-2016 **	4.27*	20.31*	23.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75070
Form R0418

*** Final ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	182,837.28	635,639.31	635,639.31
2011-2012 Fixed Carry Forward	-18,446.57	60,444.48	60,739.60
Total Indirect Costs	201,283.85	575,194.83	574,899.71
2011-2012 Direct Costs	6,362,025.12	5,909,223.09	5,909,223.09
2013-2014 Rate	3.16*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,665,292.28	6,081,467.83	6,081,467.83
Indirect costs based on rate ** multiplied by actual direct costs	210,623.24	591,726.82	591,726.82
2013-2014 Actual Indirect Costs	206,458.79	790,283.24	790,283.24
2011-2012 Fixed Carry Forward	-18,446.57	60,444.48	60,739.60
Total Indirect Costs	224,905.36	729,838.76	729,543.64
Over/(Under) Recovery	-14,282.12	-138,111.94	-137,816.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	206,458.79	790,283.24	790,283.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-14,282.12	-138,111.94	-137,816.82
Total Projected Indirect 2015-2016 (Numerator)	220,740.91	928,395.18	928,100.06
Direct Costs	6,665,292.28	6,081,467.83	6,081,467.83
Rate for 2015-2016 **	3.31*	15.27*	15.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75080
Form R0418

*** Final ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,364,671.35	3,381,261.43	3,381,261.43
2011-2012 Fixed Carry Forward	-500,011.88	0.00	-96,552.86
Total Indirect Costs	1,864,683.23	3,381,261.43	3,477,814.29
2011-2012 Direct Costs	21,671,643.30	19,655,053.22	19,655,053.22
2013-2014 Rate	8.60*	17.20*	17.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,469,320.98	20,194,173.40	20,194,173.40
Indirect costs based on rate ** multiplied by actual direct costs	1,932,361.60	3,029,126.01	3,572,349.27
2013-2014 Actual Indirect Costs	1,048,235.74	3,323,383.32	3,323,383.32
2011-2012 Fixed Carry Forward	-500,011.88	0.00	-96,552.86
Total Indirect Costs	1,548,247.62	3,323,383.32	3,419,936.18
Over/(Under) Recovery	384,113.98	0.00	152,413.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,048,235.74	3,323,383.32	3,323,383.32
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	384,113.98	0.00	152,413.09
Total Projected Indirect 2015-2016 (Numerator)	664,121.76	3,323,383.32	3,170,970.23
Direct Costs	22,469,320.98	20,194,173.40	20,194,173.40
Rate for 2015-2016 **	2.96*	16.46*	15.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	18,850.26	126,034.00	126,034.00
2011-2012 Fixed Carry Forward	-705.97	0.00	47,634.45
Total Indirect Costs	19,556.23	126,034.00	78,399.55
2011-2012 Direct Costs	1,201,332.34	1,094,148.60	1,094,148.60
2013-2014 Rate	1.63*	11.52*	7.17**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,193,027.11	1,104,747.41	1,104,747.41
Indirect costs based on rate ** multiplied by actual direct costs	19,446.34	127,266.90	79,210.39
2013-2014 Actual Indirect Costs	18,267.50	106,547.20	106,547.20
2011-2012 Fixed Carry Forward	-705.97	0.00	47,634.45
Total Indirect Costs	18,973.47	106,547.20	58,912.75
Over/(Under) Recovery	472.87	20,719.70	20,297.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	18,267.50	106,547.20	106,547.20
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	472.87	20,719.70	20,297.64
Total Projected Indirect 2015-2016 (Numerator)	17,794.63	85,827.50	86,249.56
Direct Costs	1,193,027.11	1,104,747.41	1,104,747.41
Rate for 2015-2016 **	1.49*	7.77*	7.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 76000
Form R0418

*** Final ***

Sanilac ISD
175 EAST AITKEN RD
PECK, MI 48466

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	405,259.23	844,463.44	844,463.44
2011-2012 Fixed Carry Forward	127,190.13	0.00	130,394.76
Total Indirect Costs	278,069.10	844,463.44	714,068.68
2011-2012 Direct Costs	7,191,003.58	6,751,799.37	6,751,799.37
2013-2014 Rate	3.87*	12.51*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,479,339.22	7,023,099.13	7,023,099.13
Indirect costs based on rate ** multiplied by actual direct costs	289,450.43	878,589.70	743,043.89
2013-2014 Actual Indirect Costs	354,703.01	810,943.10	810,943.10
2011-2012 Fixed Carry Forward	127,190.13	0.00	130,394.76
Total Indirect Costs	227,512.88	810,943.10	680,548.34
Over/(Under) Recovery	61,937.55	67,646.60	62,495.55

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	354,703.01	810,943.10	810,943.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	61,937.55	67,646.60	62,495.55
Total Projected Indirect 2015-2016 (Numerator)	292,765.46	743,296.50	748,447.55
Direct Costs	7,479,339.22	7,023,099.13	7,023,099.13
Rate for 2015-2016 **	3.91*	10.58*	10.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	218,197.03	1,007,187.58	1,007,187.58
2011-2012 Fixed Carry Forward	-20,939.97	30,850.16	36,797.71
Total Indirect Costs	239,137.00	976,337.42	970,389.87
2011-2012 Direct Costs	7,751,014.32	6,962,023.77	6,962,023.77
2013-2014 Rate	3.09*	14.02*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,644,544.51	6,956,510.42	6,956,510.42
Indirect costs based on rate ** multiplied by actual direct costs	236,216.43	975,302.76	969,737.55
2013-2014 Actual Indirect Costs	266,150.78	954,184.87	954,184.87
2011-2012 Fixed Carry Forward	-20,939.97	30,850.16	36,797.71
Total Indirect Costs	287,090.75	923,334.71	917,387.16
Over/(Under) Recovery	-50,874.32	51,968.05	52,350.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	266,150.78	954,184.87	954,184.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-50,874.32	51,968.05	52,350.39
Total Projected Indirect 2015-2016 (Numerator)	317,025.10	902,216.82	901,834.48
Direct Costs	7,644,544.51	6,956,510.42	6,956,510.42
Rate for 2015-2016 **	4.15*	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 2015-2016 Indirect Cost Rates
School District 76070
Form R0418

*** Final ***

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	134,537.55	668,390.33	668,390.33
2011-2012 Fixed Carry Forward	7,725.79	-39,482.38	-35,939.40
Total Indirect Costs	126,811.76	707,872.71	704,329.73
2011-2012 Direct Costs	5,081,271.09	4,547,418.31	4,547,418.31
2013-2014 Rate	2.50*	15.57*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,569,398.00	4,062,584.61	4,062,584.61
Indirect costs based on rate ** multiplied by actual direct costs	114,234.95	609,387.69	629,294.36
2013-2014 Actual Indirect Costs	207,416.26	714,229.65	714,229.65
2011-2012 Fixed Carry Forward	7,725.79	-39,482.38	-35,939.40
Total Indirect Costs	199,690.47	753,712.03	750,169.05
Over/(Under) Recovery	-85,455.52	0.00	-120,874.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	207,416.26	714,229.65	714,229.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-85,455.52	0.00	-120,874.69
Total Projected Indirect 2015-2016 (Numerator)	292,871.78	714,229.65	835,104.34
Direct Costs	4,569,398.00	4,062,584.61	4,062,584.61
Rate for 2015-2016 **	6.41*	17.58*	20.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 76080
Form R0418

*** Final ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	498,453.04	2,179,972.60	2,179,972.60
2011-2012 Fixed Carry Forward	-43,608.49	8,282.10	7,220.57
Total Indirect Costs	542,061.53	2,171,690.50	2,172,752.03
2011-2012 Direct Costs	17,947,870.31	16,266,350.75	16,266,350.75
2013-2014 Rate	3.02*	13.35*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,836,282.37	17,065,665.23	17,065,665.23
Indirect costs based on rate ** multiplied by actual direct costs	568,855.73	2,278,266.31	2,279,972.87
2013-2014 Actual Indirect Costs	695,121.20	2,465,738.34	2,465,738.34
2011-2012 Fixed Carry Forward	-43,608.49	8,282.10	7,220.57
Total Indirect Costs	738,729.69	2,457,456.24	2,458,517.77
Over/(Under) Recovery	-169,873.96	-179,189.93	-178,544.90

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	695,121.20	2,465,738.34	2,465,738.34
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-169,873.96	-179,189.93	-178,544.90
Total Projected Indirect 2015-2016 (Numerator)	864,995.16	2,644,928.27	2,644,283.24
Direct Costs	18,836,282.37	17,065,665.23	17,065,665.23
Rate for 2015-2016 **	4.59*	15.50*	15.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
School District 76090
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*** Final ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	199,193.60	615,552.19	615,552.19
2011-2012 Fixed Carry Forward	63,879.08	0.00	74,070.20
Total Indirect Costs	135,314.52	615,552.19	541,481.99
2011-2012 Direct Costs	4,983,266.73	4,566,908.14	4,566,908.14
2013-2014 Rate	2.72*	13.48*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,044,935.26	4,599,173.59	4,599,173.59
Indirect costs based on rate ** multiplied by actual direct costs	137,222.24	619,968.60	545,461.99
2013-2014 Actual Indirect Costs	167,523.22	613,284.89	613,284.89
2011-2012 Fixed Carry Forward	63,879.08	0.00	74,070.20
Total Indirect Costs	103,644.14	613,284.89	539,214.69
Over/(Under) Recovery	33,578.10	6,683.71	6,247.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	167,523.22	613,284.89	613,284.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	33,578.10	6,683.71	6,247.30
Total Projected Indirect 2015-2016 (Numerator)	133,945.12	606,601.18	607,037.59
Direct Costs	5,044,935.26	4,599,173.59	4,599,173.59
Rate for 2015-2016 **	2.66*	13.19*	13.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	252,690.69	902,450.67	902,450.67
2011-2012 Fixed Carry Forward	-8,020.49	100,623.93	107,120.59
Total Indirect Costs	260,711.18	801,826.74	795,330.08
2011-2012 Direct Costs	8,726,045.00	8,076,285.02	8,076,285.02
2013-2014 Rate	2.99*	9.93*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,107,795.48	7,438,999.98	7,438,999.98
Indirect costs based on rate ** multiplied by actual direct costs	242,423.08	738,692.70	732,741.50
2013-2014 Actual Indirect Costs	273,383.32	942,178.82	942,178.82
2011-2012 Fixed Carry Forward	-8,020.49	100,623.93	107,120.59
Total Indirect Costs	281,403.81	841,554.89	835,058.23
Over/(Under) Recovery	-38,980.73	-102,862.19	-102,316.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	273,383.32	942,178.82	942,178.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-38,980.73	-102,862.19	-102,316.73
Total Projected Indirect 2015-2016 (Numerator)	312,364.05	1,045,041.01	1,044,495.55
Direct Costs	8,107,795.48	7,438,999.98	7,438,999.98
Rate for 2015-2016 **	3.85*	14.05*	14.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 76180
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*** Final ***

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,015.32	325,570.29	325,570.29
2011-2012 Fixed Carry Forward	685.11	40,852.67	40,852.67
Total Indirect Costs	2,330.21	284,717.62	284,717.62
2011-2012 Direct Costs	4,384,630.49	4,062,075.52	4,062,075.52
2013-2014 Rate	0.05*	7.01*	7.01**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,840,336.57	3,521,605.37	3,521,605.37
Indirect costs based on rate ** multiplied by actual direct costs	1,920.17	246,864.54	246,864.54
2013-2014 Actual Indirect Costs	2,103.24	320,834.44	320,834.44
2011-2012 Fixed Carry Forward	685.11	40,852.67	40,852.67
Total Indirect Costs	1,418.13	279,981.77	279,981.77
Over/(Under) Recovery	502.04	-33,117.23	-33,117.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,103.24	320,834.44	320,834.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	502.04	-33,117.23	-33,117.23
Total Projected Indirect 2015-2016 (Numerator)	1,601.20	353,951.67	353,951.67
Direct Costs	3,840,336.57	3,521,605.37	3,521,605.37
Rate for 2015-2016 **	0.04*	10.05*	10.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 76210
Form R0418

*** Final ***

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	226,204.30	1,302,664.34	1,302,664.34
2011-2012 Fixed Carry Forward	-33,403.09	0.00	-92,446.41
Total Indirect Costs	259,607.39	1,302,664.34	1,395,110.75
2011-2012 Direct Costs	9,019,381.93	7,942,921.89	7,942,921.89
2013-2014 Rate	2.88*	16.40*	17.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,172,906.96	7,289,241.22	7,289,241.22
Indirect costs based on rate ** multiplied by actual direct costs	235,379.72	1,093,386.18	1,279,990.76
2013-2014 Actual Indirect Costs	248,307.73	1,131,973.47	1,131,973.47
2011-2012 Fixed Carry Forward	-33,403.09	0.00	-92,446.41
Total Indirect Costs	281,710.82	1,131,973.47	1,224,419.88
Over/(Under) Recovery	-46,331.10	0.00	55,570.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	248,307.73	1,131,973.47	1,131,973.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,331.10	0.00	55,570.88
Total Projected Indirect 2015-2016 (Numerator)	294,638.83	1,131,973.47	1,076,402.59
Direct Costs	8,172,906.96	7,289,241.22	7,289,241.22
Rate for 2015-2016 **	3.61*	15.53*	14.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	212,447.49	1,283,737.30	1,283,737.30
2011-2012 Fixed Carry Forward	42,760.00	0.00	-17,821.76
Total Indirect Costs	169,687.49	1,283,737.30	1,301,559.06
2011-2012 Direct Costs	7,765,713.62	6,694,423.81	6,694,423.81
2013-2014 Rate	2.19*	19.18*	19.44**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,055,906.79	6,924,756.84	6,924,756.84
Indirect costs based on rate ** multiplied by actual direct costs	176,424.36	1,038,713.53	1,346,172.73
2013-2014 Actual Indirect Costs	191,454.24	1,322,604.19	1,322,604.19
2011-2012 Fixed Carry Forward	42,760.00	0.00	-17,821.76
Total Indirect Costs	148,694.24	1,322,604.19	1,340,425.95
Over/(Under) Recovery	27,730.12	0.00	5,746.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	191,454.24	1,322,604.19	1,322,604.19
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	27,730.12	0.00	5,746.78
Total Projected Indirect 2015-2016 (Numerator)	163,724.12	1,322,604.19	1,316,857.41
Direct Costs	8,055,906.79	6,924,756.84	6,924,756.84
Rate for 2015-2016 **	2.03*	19.10*	19.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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Shiawassee Regional ESD
1025 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,407,155.64	1,874,759.77	1,874,759.77
2011-2012 Fixed Carry Forward	-215,061.90	-96,450.19	-96,450.19
Total Indirect Costs	1,622,217.54	1,971,209.96	1,971,209.96
2011-2012 Direct Costs	18,089,439.30	17,621,835.17	17,621,835.17
2013-2014 Rate	8.97*	11.19*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,362,436.46	17,814,365.85	17,814,365.85
Indirect costs based on rate ** multiplied by actual direct costs	1,647,110.55	1,993,427.54	1,993,427.54
2013-2014 Actual Indirect Costs	1,758,836.34	2,306,906.95	2,306,906.95
2011-2012 Fixed Carry Forward	-215,061.90	-96,450.19	-96,450.19
Total Indirect Costs	1,973,898.24	2,403,357.14	2,403,357.14
Over/(Under) Recovery	-326,787.69	-409,929.60	-409,929.60

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,758,836.34	2,306,906.95	2,306,906.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-326,787.69	-409,929.60	-409,929.60
Total Projected Indirect 2015-2016 (Numerator)	2,085,624.03	2,716,836.55	2,716,836.55
Direct Costs	18,362,436.46	17,814,365.85	17,814,365.85
Rate for 2015-2016 **	11.36*	15.25*	15.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	168,339.76	1,034,866.67	1,034,866.67
2011-2012 Fixed Carry Forward	37,533.95	16,775.15	16,655.13
Total Indirect Costs	130,805.81	1,018,091.52	1,018,211.54
2011-2012 Direct Costs	9,455,830.79	8,589,303.88	8,589,303.88
2013-2014 Rate	1.38*	11.85*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,579,759.60	8,572,901.40	8,572,901.40
Indirect costs based on rate ** multiplied by actual direct costs	132,200.68	1,015,888.82	1,015,888.82
2013-2014 Actual Indirect Costs	164,102.37	1,170,960.57	1,170,960.57
2011-2012 Fixed Carry Forward	37,533.95	16,775.15	16,655.13
Total Indirect Costs	126,568.42	1,154,185.42	1,154,305.44
Over/(Under) Recovery	5,632.26	-138,296.60	-138,416.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	164,102.37	1,170,960.57	1,170,960.57
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,632.26	-138,296.60	-138,416.62
Total Projected Indirect 2015-2016 (Numerator)	158,470.11	1,309,257.17	1,309,377.19
Direct Costs	9,579,759.60	8,572,901.40	8,572,901.40
Rate for 2015-2016 **	1.65*	15.27*	15.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Carry Forward Calculation
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*** Final ***

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	535,667.47	1,560,852.51	1,560,852.51
2011-2012 Fixed Carry Forward	-61,799.67	-16,220.36	-16,234.99
Total Indirect Costs	597,467.14	1,577,072.87	1,577,087.50
2011-2012 Direct Costs	13,305,402.38	12,280,217.34	12,280,217.34
2013-2014 Rate	4.49*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,370,689.78	11,288,086.20	11,288,086.20
Indirect costs based on rate ** multiplied by actual direct costs	555,443.97	1,449,390.27	1,449,390.27
2013-2014 Actual Indirect Costs	460,464.09	1,543,067.67	1,543,067.67
2011-2012 Fixed Carry Forward	-61,799.67	-16,220.36	-16,234.99
Total Indirect Costs	522,263.76	1,559,288.03	1,559,302.66
Over/(Under) Recovery	33,180.21	-109,897.76	-109,912.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	460,464.09	1,543,067.67	1,543,067.67
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	33,180.21	-109,897.76	-109,912.39
Total Projected Indirect 2015-2016 (Numerator)	427,283.88	1,652,965.43	1,652,980.06
Direct Costs	12,370,689.78	11,288,086.20	11,288,086.20
Rate for 2015-2016 **	3.45*	14.64*	14.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	299,740.16	1,267,485.61	1,267,485.61
2011-2012 Fixed Carry Forward	-5,141.85	0.00	-39,098.77
Total Indirect Costs	304,882.01	1,267,485.61	1,306,584.38
2011-2012 Direct Costs	9,027,029.43	8,059,283.98	8,059,283.98
2013-2014 Rate	3.38*	15.73*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,027,009.86	8,033,965.72	8,033,965.72
Indirect costs based on rate ** multiplied by actual direct costs	305,112.93	1,205,094.86	1,302,305.84
2013-2014 Actual Indirect Costs	294,314.75	1,287,358.89	1,287,358.89
2011-2012 Fixed Carry Forward	-5,141.85	0.00	-39,098.77
Total Indirect Costs	299,456.60	1,287,358.89	1,326,457.66
Over/(Under) Recovery	5,656.33	0.00	-24,151.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	294,314.75	1,287,358.89	1,287,358.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,656.33	0.00	-24,151.82
Total Projected Indirect 2015-2016 (Numerator)	288,658.42	1,287,358.89	1,311,510.71
Direct Costs	9,027,009.86	8,033,965.72	8,033,965.72
Rate for 2015-2016 **	3.20*	16.02*	16.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	57,556.48	443,508.10	443,508.10
2011-2012 Fixed Carry Forward	-9,803.99	11,321.39	11,321.39
Total Indirect Costs	67,360.47	432,186.71	432,186.71
2011-2012 Direct Costs	4,548,344.63	4,162,393.01	4,162,393.01
2013-2014 Rate	1.48*	10.38*	10.38**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,916,039.80	4,459,696.27	4,459,696.27
Indirect costs based on rate ** multiplied by actual direct costs	72,757.39	462,916.47	462,916.47
2013-2014 Actual Indirect Costs	59,110.03	515,453.56	515,453.56
2011-2012 Fixed Carry Forward	-9,803.99	11,321.39	11,321.39
Total Indirect Costs	68,914.02	504,132.17	504,132.17
Over/(Under) Recovery	3,843.37	-41,215.70	-41,215.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	59,110.03	515,453.56	515,453.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,843.37	-41,215.70	-41,215.70
Total Projected Indirect 2015-2016 (Numerator)	55,266.66	556,669.26	556,669.26
Direct Costs	4,916,039.80	4,459,696.27	4,459,696.27
Rate for 2015-2016 **	1.12*	12.48*	12.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	284,996.36	885,566.13	885,566.13
2011-2012 Fixed Carry Forward	-11,102.88	0.00	71,271.65
Total Indirect Costs	296,099.24	885,566.13	814,294.48
2011-2012 Direct Costs	6,459,374.88	5,858,805.11	5,858,805.11
2013-2014 Rate	4.58*	15.12*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,984,937.66	6,327,172.78	6,327,172.78
Indirect costs based on rate ** multiplied by actual direct costs	319,910.14	949,075.92	879,477.02
2013-2014 Actual Indirect Costs	329,654.90	987,419.78	987,419.78
2011-2012 Fixed Carry Forward	-11,102.88	0.00	71,271.65
Total Indirect Costs	340,757.78	987,419.78	916,148.13
Over/(Under) Recovery	-20,847.64	0.00	-36,671.11

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	329,654.90	987,419.78	987,419.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-20,847.64	0.00	-36,671.11
Total Projected Indirect 2015-2016 (Numerator)	350,502.54	987,419.78	1,024,090.89
Direct Costs	6,984,937.66	6,327,172.78	6,327,172.78
Rate for 2015-2016 **	5.02*	15.61*	16.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	269,925.48	1,542,658.68	1,542,658.68
2011-2012 Fixed Carry Forward	16,310.22	-34,826.74	-34,826.74
Total Indirect Costs	253,615.26	1,577,485.42	1,577,485.42
2011-2012 Direct Costs	13,353,873.96	12,081,140.76	12,081,140.76
2013-2014 Rate	1.90*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,841,596.82	9,757,936.55	9,757,936.55
Indirect costs based on rate ** multiplied by actual direct costs	205,990.34	1,274,386.51	1,274,386.51
2013-2014 Actual Indirect Costs	189,671.12	1,273,331.39	1,273,331.39
2011-2012 Fixed Carry Forward	16,310.22	-34,826.74	-34,826.74
Total Indirect Costs	173,360.90	1,308,158.13	1,308,158.13
Over/(Under) Recovery	32,629.44	-33,771.62	-33,771.62

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	189,671.12	1,273,331.39	1,273,331.39
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	32,629.44	-33,771.62	-33,771.62
Total Projected Indirect 2015-2016 (Numerator)	157,041.68	1,307,103.01	1,307,103.01
Direct Costs	10,841,596.82	9,757,936.55	9,757,936.55
Rate for 2015-2016 **	1.45*	13.40*	13.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	452,760.62	2,313,548.61	2,313,548.61
2011-2012 Fixed Carry Forward	142,727.87	0.00	411,072.65
Total Indirect Costs	310,032.75	2,313,548.61	1,902,475.96
2011-2012 Direct Costs	19,227,114.00	17,366,326.01	17,366,326.01
2013-2014 Rate	1.61*	13.32*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,100,118.30	15,477,713.83	15,477,713.83
Indirect costs based on rate ** multiplied by actual direct costs	275,311.90	2,061,631.48	1,694,809.66
2013-2014 Actual Indirect Costs	449,267.39	2,179,232.08	2,179,232.08
2011-2012 Fixed Carry Forward	142,727.87	0.00	411,072.65
Total Indirect Costs	306,539.52	2,179,232.08	1,768,159.43
Over/(Under) Recovery	-31,227.62	-117,600.60	-73,349.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	449,267.39	2,179,232.08	2,179,232.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-31,227.62	-117,600.60	-73,349.77
Total Projected Indirect 2015-2016 (Numerator)	480,495.01	2,296,832.68	2,252,581.85
Direct Costs	17,100,118.30	15,477,713.83	15,477,713.83
Rate for 2015-2016 **	2.81*	14.84*	14.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	700,388.54	3,348,273.54	3,348,273.54
2011-2012 Fixed Carry Forward	27,163.68	215,489.22	227,114.43
Total Indirect Costs	673,224.86	3,132,784.32	3,121,159.11
2011-2012 Direct Costs	27,107,478.43	24,459,593.43	24,459,593.43
2013-2014 Rate	2.48*	12.81*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,530,689.16	24,699,155.57	24,699,155.57
Indirect costs based on rate ** multiplied by actual direct costs	682,761.09	3,163,961.83	3,151,612.25
2013-2014 Actual Indirect Costs	721,013.87	3,552,547.46	3,552,547.46
2011-2012 Fixed Carry Forward	27,163.68	215,489.22	227,114.43
Total Indirect Costs	693,850.19	3,337,058.24	3,325,433.03
Over/(Under) Recovery	-11,089.10	-173,096.41	-173,820.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	721,013.87	3,552,547.46	3,552,547.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,089.10	-173,096.41	-173,820.78
Total Projected Indirect 2015-2016 (Numerator)	732,102.97	3,725,643.87	3,726,368.24
Direct Costs	27,530,689.16	24,699,155.57	24,699,155.57
Rate for 2015-2016 **	2.66*	15.08*	15.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,045,112.37	2,115,712.57	2,115,712.57
2011-2012 Fixed Carry Forward	-192,904.77	-185,679.50	-185,679.50
Total Indirect Costs	1,238,017.14	2,301,392.07	2,301,392.07
2011-2012 Direct Costs	21,696,677.96	20,626,077.76	20,626,077.76
2013-2014 Rate	5.71*	11.16*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	20,914,245.18	19,900,570.71	19,900,570.71
Indirect costs based on rate ** multiplied by actual direct costs	1,194,203.40	2,220,903.69	2,220,903.69
2013-2014 Actual Indirect Costs	1,322,087.02	2,335,761.49	2,335,761.49
2011-2012 Fixed Carry Forward	-192,904.77	-185,679.50	-185,679.50
Total Indirect Costs	1,514,991.79	2,521,440.99	2,521,440.99
Over/(Under) Recovery	-320,788.39	-300,537.30	-300,537.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,322,087.02	2,335,761.49	2,335,761.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-320,788.39	-300,537.30	-300,537.30
Total Projected Indirect 2015-2016 (Numerator)	1,642,875.41	2,636,298.79	2,636,298.79
Direct Costs	20,914,245.18	19,900,570.71	19,900,570.71
Rate for 2015-2016 **	7.86*	13.25*	13.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	83,986.41	481,526.31	481,526.31
2011-2012 Fixed Carry Forward	-7,945.57	0.00	-336.29
Total Indirect Costs	91,931.98	481,526.31	481,862.60
2011-2012 Direct Costs	2,798,676.09	2,401,136.19	2,401,136.19
2013-2014 Rate	3.28*	20.05*	20.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,671,450.63	2,355,094.83	2,355,094.83
Indirect costs based on rate ** multiplied by actual direct costs	87,623.58	353,264.22	472,667.53
2013-2014 Actual Indirect Costs	60,007.05	376,362.85	376,362.85
2011-2012 Fixed Carry Forward	-7,945.57	0.00	-336.29
Total Indirect Costs	67,952.62	376,362.85	376,699.14
Over/(Under) Recovery	19,670.96	0.00	95,968.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	60,007.05	376,362.85	376,362.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	19,670.96	0.00	95,968.39
Total Projected Indirect 2015-2016 (Numerator)	40,336.09	376,362.85	280,394.46
Direct Costs	2,671,450.63	2,355,094.83	2,355,094.83
Rate for 2015-2016 **	1.51*	15.98*	11.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	223,715.93	1,412,320.69	1,412,320.69
2011-2012 Fixed Carry Forward	78,636.46	255,984.46	256,123.88
Total Indirect Costs	145,079.47	1,156,336.23	1,156,196.81
2011-2012 Direct Costs	14,967,429.57	13,778,824.81	13,778,824.81
2013-2014 Rate	0.97*	8.39*	8.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	15,510,575.97	14,000,832.38	14,000,832.38
Indirect costs based on rate ** multiplied by actual direct costs	150,452.59	1,174,669.84	1,174,669.84
2013-2014 Actual Indirect Costs	240,242.36	1,749,985.95	1,749,985.95
2011-2012 Fixed Carry Forward	78,636.46	255,984.46	256,123.88
Total Indirect Costs	161,605.90	1,494,001.49	1,493,862.07
Over/(Under) Recovery	-11,153.31	-319,331.65	-319,192.23

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	240,242.36	1,749,985.95	1,749,985.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,153.31	-319,331.65	-319,192.23
Total Projected Indirect 2015-2016 (Numerator)	251,395.67	2,069,317.60	2,069,178.18
Direct Costs	15,510,575.97	14,000,832.38	14,000,832.38
Rate for 2015-2016 **	1.62*	14.78*	14.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	348,088.52	968,172.71	968,172.71
2011-2012 Fixed Carry Forward	15,959.78	121,720.06	121,720.06
Total Indirect Costs	332,128.74	846,452.65	846,452.65
2011-2012 Direct Costs	9,552,110.78	8,932,026.59	8,932,026.59
2013-2014 Rate	3.48*	9.48*	9.48**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,096,190.78	8,512,686.39	8,512,686.39
Indirect costs based on rate ** multiplied by actual direct costs	316,547.44	807,002.67	807,002.67
2013-2014 Actual Indirect Costs	332,534.38	916,038.77	916,038.77
2011-2012 Fixed Carry Forward	15,959.78	121,720.06	121,720.06
Total Indirect Costs	316,574.60	794,318.71	794,318.71
Over/(Under) Recovery	-27.16	12,683.96	12,683.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	332,534.38	916,038.77	916,038.77
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-27.16	12,683.96	12,683.96
Total Projected Indirect 2015-2016 (Numerator)	332,561.54	903,354.81	903,354.81
Direct Costs	9,096,190.78	8,512,686.39	8,512,686.39
Rate for 2015-2016 **	3.66*	10.61*	10.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	198,214.73	785,760.83	785,760.83
2011-2012 Fixed Carry Forward	-30,923.40	0.00	-13,211.78
Total Indirect Costs	229,138.13	785,760.83	798,972.61
2011-2012 Direct Costs	5,107,545.03	4,519,998.93	4,519,998.93
2013-2014 Rate	4.49*	17.38*	17.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,225,769.27	4,643,665.45	4,643,665.45
Indirect costs based on rate ** multiplied by actual direct costs	234,637.04	696,549.82	821,000.05
2013-2014 Actual Indirect Costs	215,113.12	797,216.94	797,216.94
2011-2012 Fixed Carry Forward	-30,923.40	0.00	-13,211.78
Total Indirect Costs	246,036.52	797,216.94	810,428.72
Over/(Under) Recovery	-11,399.48	0.00	10,571.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	215,113.12	797,216.94	797,216.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,399.48	0.00	10,571.33
Total Projected Indirect 2015-2016 (Numerator)	226,512.60	797,216.94	786,645.61
Direct Costs	5,225,769.27	4,643,665.45	4,643,665.45
Rate for 2015-2016 **	4.33*	17.17*	16.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	163,743.79	835,676.46	835,676.46
2011-2012 Fixed Carry Forward	-24,765.02	-4,815.27	-2,913.46
Total Indirect Costs	188,508.81	840,491.73	838,589.92
2011-2012 Direct Costs	6,606,655.43	5,934,722.76	5,934,722.76
2013-2014 Rate	2.85*	14.16*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,174,486.82	5,450,629.46	5,450,629.46
Indirect costs based on rate ** multiplied by actual direct costs	175,972.87	771,809.13	770,173.94
2013-2014 Actual Indirect Costs	168,639.07	892,496.43	892,496.43
2011-2012 Fixed Carry Forward	-24,765.02	-4,815.27	-2,913.46
Total Indirect Costs	193,404.09	897,311.70	895,409.89
Over/(Under) Recovery	-17,431.22	-125,502.57	-125,235.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	168,639.07	892,496.43	892,496.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-17,431.22	-125,502.57	-125,235.95
Total Projected Indirect 2015-2016 (Numerator)	186,070.29	1,017,999.00	1,017,732.38
Direct Costs	6,174,486.82	5,450,629.46	5,450,629.46
Rate for 2015-2016 **	3.01*	18.68*	18.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	336,375.95	1,636,241.99	1,636,241.99
2011-2012 Fixed Carry Forward	37,392.77	0.00	137,041.90
Total Indirect Costs	298,983.18	1,636,241.99	1,499,200.09
2011-2012 Direct Costs	11,905,986.08	10,606,120.04	10,606,120.04
2013-2014 Rate	2.51*	15.43*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,476,177.55	9,357,057.00	9,357,057.00
Indirect costs based on rate ** multiplied by actual direct costs	262,952.06	1,403,558.55	1,323,087.86
2013-2014 Actual Indirect Costs	360,064.86	1,483,582.41	1,483,582.41
2011-2012 Fixed Carry Forward	37,392.77	0.00	137,041.90
Total Indirect Costs	322,672.09	1,483,582.41	1,346,540.51
Over/(Under) Recovery	-59,720.03	0.00	-23,452.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	360,064.86	1,483,582.41	1,483,582.41
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-59,720.03	0.00	-23,452.65
Total Projected Indirect 2015-2016 (Numerator)	419,784.89	1,483,582.41	1,507,035.06
Direct Costs	10,476,177.55	9,357,057.00	9,357,057.00
Rate for 2015-2016 **	4.01*	15.86*	16.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	253,767.79	964,968.56	964,968.56
2011-2012 Fixed Carry Forward	-31,503.08	0.00	34,089.60
Total Indirect Costs	285,270.87	964,968.56	930,878.96
2011-2012 Direct Costs	7,034,011.70	6,578,803.89	6,578,803.89
2013-2014 Rate	4.06*	14.67*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,018,045.42	6,488,353.54	6,488,353.54
Indirect costs based on rate ** multiplied by actual direct costs	284,932.64	951,841.46	918,102.03
2013-2014 Actual Indirect Costs	243,286.95	1,016,525.26	1,016,525.26
2011-2012 Fixed Carry Forward	-31,503.08	0.00	34,089.60
Total Indirect Costs	274,790.03	1,016,525.26	982,435.66
Over/(Under) Recovery	10,142.61	-64,683.80	-64,333.63

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	243,286.95	1,016,525.26	1,016,525.26
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	10,142.61	-64,683.80	-64,333.63
Total Projected Indirect 2015-2016 (Numerator)	233,144.34	1,081,209.06	1,080,858.89
Direct Costs	7,018,045.42	6,488,353.54	6,488,353.54
Rate for 2015-2016 **	3.32*	16.66*	16.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	322,122.35	1,034,831.51	1,034,831.51
2011-2012 Fixed Carry Forward	5,032.17	0.00	35,289.54
Total Indirect Costs	317,090.18	1,034,831.51	999,541.97
2011-2012 Direct Costs	6,654,895.49	5,942,186.33	5,942,186.33
2013-2014 Rate	4.76*	17.41*	16.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,327,617.62	5,657,653.29	5,657,653.29
Indirect costs based on rate ** multiplied by actual direct costs	301,194.60	848,647.99	951,617.28
2013-2014 Actual Indirect Costs	289,816.05	959,780.38	959,780.38
2011-2012 Fixed Carry Forward	5,032.17	0.00	35,289.54
Total Indirect Costs	284,783.88	959,780.38	924,490.84
Over/(Under) Recovery	16,410.72	0.00	27,126.44

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	289,816.05	959,780.38	959,780.38
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	16,410.72	0.00	27,126.44
Total Projected Indirect 2015-2016 (Numerator)	273,405.33	959,780.38	932,653.94
Direct Costs	6,327,617.62	5,657,653.29	5,657,653.29
Rate for 2015-2016 **	4.32*	16.96*	16.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	272,962.00	1,433,641.54	1,433,641.54
2011-2012 Fixed Carry Forward	23,043.64	-57,213.23	-57,213.23
Total Indirect Costs	249,918.36	1,490,854.77	1,490,854.77
2011-2012 Direct Costs	13,191,247.88	12,030,568.34	12,030,568.34
2013-2014 Rate	1.89*	12.39*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,704,801.05	10,705,759.99	10,705,759.99
Indirect costs based on rate ** multiplied by actual direct costs	221,220.74	1,326,443.66	1,326,443.66
2013-2014 Actual Indirect Costs	246,302.60	1,245,343.66	1,245,343.66
2011-2012 Fixed Carry Forward	23,043.64	-57,213.23	-57,213.23
Total Indirect Costs	223,258.96	1,302,556.89	1,302,556.89
Over/(Under) Recovery	-2,038.22	23,886.77	23,886.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	246,302.60	1,245,343.66	1,245,343.66
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,038.22	23,886.77	23,886.77
Total Projected Indirect 2015-2016 (Numerator)	248,340.82	1,221,456.89	1,221,456.89
Direct Costs	11,704,801.05	10,705,759.99	10,705,759.99
Rate for 2015-2016 **	2.12*	11.41*	11.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Van Buren ISD
490 SOUTH PAW PAW ST
LAWRENCE, MI 49064

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,995,841.67	3,859,120.44	3,859,120.44
2011-2012 Fixed Carry Forward	196,589.43	200,882.17	175,030.98
Total Indirect Costs	1,799,252.24	3,658,238.27	3,684,089.46
2011-2012 Direct Costs	34,291,414.62	32,428,135.85	32,428,135.85
2013-2014 Rate	5.25*	11.28*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	36,802,423.61	34,748,512.53	34,748,512.53
Indirect costs based on rate ** multiplied by actual direct costs	1,932,127.24	3,919,632.21	3,947,431.02
2013-2014 Actual Indirect Costs	2,147,366.29	4,201,277.37	4,201,277.37
2011-2012 Fixed Carry Forward	196,589.43	200,882.17	175,030.98
Total Indirect Costs	1,950,776.86	4,000,395.20	4,026,246.39
Over/(Under) Recovery	-18,649.62	-80,762.99	-78,815.37

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,147,366.29	4,201,277.37	4,201,277.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,649.62	-80,762.99	-78,815.37
Total Projected Indirect 2015-2016 (Numerator)	2,166,015.91	4,282,040.36	4,280,092.74
Direct Costs	36,802,423.61	34,748,512.53	34,748,512.53
Rate for 2015-2016 **	5.89*	12.32*	12.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	801,005.78	2,521,563.08	2,521,563.08
2011-2012 Fixed Carry Forward	157,769.75	0.00	240,621.84
Total Indirect Costs	643,236.03	2,521,563.08	2,280,941.24
2011-2012 Direct Costs	17,936,084.08	16,215,526.78	16,215,526.78
2013-2014 Rate	3.59*	15.55*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,180,793.01	16,127,672.92	16,127,672.92
Indirect costs based on rate ** multiplied by actual direct costs	652,690.47	2,419,150.94	2,269,163.58
2013-2014 Actual Indirect Costs	858,672.28	2,911,792.37	2,911,792.37
2011-2012 Fixed Carry Forward	157,769.75	0.00	240,621.84
Total Indirect Costs	700,902.53	2,911,792.37	2,671,170.53
Over/(Under) Recovery	-48,212.06	0.00	-402,006.95

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	858,672.28	2,911,792.37	2,911,792.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-48,212.06	0.00	-402,006.95
Total Projected Indirect 2015-2016 (Numerator)	906,884.34	2,911,792.37	3,313,799.32
Direct Costs	18,180,793.01	16,127,672.92	16,127,672.92
Rate for 2015-2016 **	4.99*	18.05*	20.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	514,534.50	1,666,044.52	1,666,044.52
2011-2012 Fixed Carry Forward	112,125.83	0.00	40,973.48
Total Indirect Costs	402,408.67	1,666,044.52	1,625,071.04
2011-2012 Direct Costs	11,231,206.52	10,079,696.50	10,079,696.50
2013-2014 Rate	3.58*	16.53*	16.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,592,117.42	10,330,087.97	10,330,087.97
Indirect costs based on rate ** multiplied by actual direct costs	414,997.80	1,549,513.20	1,665,210.18
2013-2014 Actual Indirect Costs	634,336.60	1,896,366.05	1,896,366.05
2011-2012 Fixed Carry Forward	112,125.83	0.00	40,973.48
Total Indirect Costs	522,210.77	1,896,366.05	1,855,392.57
Over/(Under) Recovery	-107,212.97	0.00	-190,182.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	634,336.60	1,896,366.05	1,896,366.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-107,212.97	0.00	-190,182.39
Total Projected Indirect 2015-2016 (Numerator)	741,549.57	1,896,366.05	2,086,548.44
Direct Costs	11,592,117.42	10,330,087.97	10,330,087.97
Rate for 2015-2016 **	6.40*	18.36*	20.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	267,284.45	1,200,526.06	1,200,526.06
2011-2012 Fixed Carry Forward	312,405.11	0.00	532,158.76
Total Indirect Costs	-45,120.66	1,200,526.06	668,367.30
2011-2012 Direct Costs	11,361,181.67	10,427,940.06	10,427,940.06
2013-2014 Rate	0.00*	11.51*	6.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,337,886.63	4,712,882.61	4,712,882.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	542,452.79	302,095.78
2013-2014 Actual Indirect Costs	165,425.81	790,429.83	790,429.83
2011-2012 Fixed Carry Forward	312,405.11	0.00	532,158.76
Total Indirect Costs	-146,979.30	790,429.83	258,271.07
Over/(Under) Recovery	0.00	-247,977.04	43,824.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	165,425.81	790,429.83	790,429.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-247,977.04	43,824.71
Total Projected Indirect 2015-2016 (Numerator)	165,425.81	1,038,406.87	746,605.12
Direct Costs	5,337,886.63	4,712,882.61	4,712,882.61
Rate for 2015-2016 **	3.10*	22.03*	15.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	426,277.71	1,243,299.95	1,243,299.95
2011-2012 Fixed Carry Forward	-180,442.88	-220,815.44	-207,358.43
Total Indirect Costs	606,720.59	1,464,115.39	1,450,658.38
2011-2012 Direct Costs	7,883,259.36	7,066,237.12	7,066,237.12
2013-2014 Rate	7.70*	20.72*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,361,503.84	6,601,286.90	6,601,286.90
Indirect costs based on rate ** multiplied by actual direct costs	566,835.80	990,193.04	1,355,244.20
2013-2014 Actual Indirect Costs	472,333.58	1,232,550.52	1,232,550.52
2011-2012 Fixed Carry Forward	-180,442.88	-220,815.44	-207,358.43
Total Indirect Costs	652,776.46	1,453,365.96	1,439,908.95
Over/(Under) Recovery	-85,940.66	0.00	-84,664.75

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	472,333.58	1,232,550.52	1,232,550.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-85,940.66	0.00	-84,664.75
Total Projected Indirect 2015-2016 (Numerator)	558,274.24	1,232,550.52	1,317,215.27
Direct Costs	7,361,503.84	6,601,286.90	6,601,286.90
Rate for 2015-2016 **	7.58*	18.67*	19.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	605,799.31	1,603,976.78	1,603,976.78
2011-2012 Fixed Carry Forward	-238,277.47	0.00	-155,334.17
Total Indirect Costs	844,076.78	1,603,976.78	1,759,310.95
2011-2012 Direct Costs	11,181,220.32	10,183,042.85	10,183,042.85
2013-2014 Rate	7.55*	15.75*	17.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,596,374.38	9,493,333.16	9,493,333.16
Indirect costs based on rate ** multiplied by actual direct costs	800,026.27	1,423,999.97	1,640,447.97
2013-2014 Actual Indirect Costs	323,127.42	1,426,168.64	1,426,168.64
2011-2012 Fixed Carry Forward	-238,277.47	0.00	-155,334.17
Total Indirect Costs	561,404.89	1,426,168.64	1,581,502.81
Over/(Under) Recovery	238,621.38	0.00	58,945.16

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	323,127.42	1,426,168.64	1,426,168.64
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	238,621.38	0.00	58,945.16
Total Projected Indirect 2015-2016 (Numerator)	84,506.04	1,426,168.64	1,367,223.48
Direct Costs	10,596,374.38	9,493,333.16	9,493,333.16
Rate for 2015-2016 **	0.80*	15.02*	14.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	273,630.81	957,879.58	957,879.58
2011-2012 Fixed Carry Forward	7,528.54	0.00	-117,458.93
Total Indirect Costs	266,102.27	957,879.58	1,075,338.51
2011-2012 Direct Costs	6,569,143.63	5,884,894.86	5,884,894.86
2013-2014 Rate	4.05*	16.28*	18.27**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,982,010.13	6,257,441.48	6,257,441.48
Indirect costs based on rate ** multiplied by actual direct costs	282,771.41	938,616.22	1,143,234.56
2013-2014 Actual Indirect Costs	355,746.23	1,080,314.88	1,080,314.88
2011-2012 Fixed Carry Forward	7,528.54	0.00	-117,458.93
Total Indirect Costs	348,217.69	1,080,314.88	1,197,773.81
Over/(Under) Recovery	-65,446.28	0.00	-54,539.25

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	355,746.23	1,080,314.88	1,080,314.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-65,446.28	0.00	-54,539.25
Total Projected Indirect 2015-2016 (Numerator)	421,192.51	1,080,314.88	1,134,854.13
Direct Costs	6,982,010.13	6,257,441.48	6,257,441.48
Rate for 2015-2016 **	6.03*	17.26*	18.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	229,635.81	1,260,954.45	1,260,954.45
2011-2012 Fixed Carry Forward	120,299.70	109,759.96	109,759.96
Total Indirect Costs	109,336.11	1,151,194.49	1,151,194.49
2011-2012 Direct Costs	12,263,899.34	11,232,580.70	11,232,580.70
2013-2014 Rate	0.89*	10.25*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,957,187.98	10,788,387.17	10,788,387.17
Indirect costs based on rate ** multiplied by actual direct costs	106,418.97	1,105,809.68	1,105,809.68
2013-2014 Actual Indirect Costs	542,303.95	1,711,104.76	1,711,104.76
2011-2012 Fixed Carry Forward	120,299.70	109,759.96	109,759.96
Total Indirect Costs	422,004.25	1,601,344.80	1,601,344.80
Over/(Under) Recovery	-315,585.28	-495,535.12	-495,535.12

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	542,303.95	1,711,104.76	1,711,104.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-315,585.28	-495,535.12	-495,535.12
Total Projected Indirect 2015-2016 (Numerator)	857,889.23	2,206,639.88	2,206,639.88
Direct Costs	11,957,187.98	10,788,387.17	10,788,387.17
Rate for 2015-2016 **	7.17*	20.45*	20.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	350,637.88	842,031.65	842,031.65
2011-2012 Fixed Carry Forward	-51,675.81	0.00	-18,231.31
Total Indirect Costs	402,313.69	842,031.65	860,262.96
2011-2012 Direct Costs	5,229,535.19	4,738,141.42	4,738,141.42
2013-2014 Rate	7.69*	17.77*	18.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,582,069.36	5,051,053.98	5,051,053.98
Indirect costs based on rate ** multiplied by actual direct costs	429,261.13	757,658.10	917,271.40
2013-2014 Actual Indirect Costs	352,147.32	883,162.70	883,162.70
2011-2012 Fixed Carry Forward	-51,675.81	0.00	-18,231.31
Total Indirect Costs	403,823.13	883,162.70	901,394.01
Over/(Under) Recovery	25,438.00	0.00	15,877.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	352,147.32	883,162.70	883,162.70
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	25,438.00	0.00	15,877.39
Total Projected Indirect 2015-2016 (Numerator)	326,709.32	883,162.70	867,285.31
Direct Costs	5,582,069.36	5,051,053.98	5,051,053.98
Rate for 2015-2016 **	5.85*	17.48*	17.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 80140
Form R0418

*** Final ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	342,696.43	1,353,214.48	1,353,214.48
2011-2012 Fixed Carry Forward	-36,598.97	0.00	-143,446.00
Total Indirect Costs	379,295.40	1,353,214.48	1,496,660.48
2011-2012 Direct Costs	7,873,166.65	6,862,648.60	6,862,648.60
2013-2014 Rate	4.82*	19.72*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,114,072.34	7,084,636.45	7,084,636.45
Indirect costs based on rate ** multiplied by actual direct costs	391,098.29	1,062,695.47	1,545,159.21
2013-2014 Actual Indirect Costs	365,554.74	1,394,990.63	1,394,990.63
2011-2012 Fixed Carry Forward	-36,598.97	0.00	-143,446.00
Total Indirect Costs	402,153.71	1,394,990.63	1,538,436.63
Over/(Under) Recovery	-11,055.42	0.00	6,722.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	365,554.74	1,394,990.63	1,394,990.63
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,055.42	0.00	6,722.58
Total Projected Indirect 2015-2016 (Numerator)	376,610.16	1,394,990.63	1,388,268.05
Direct Costs	8,114,072.34	7,084,636.45	7,084,636.45
Rate for 2015-2016 **	4.64*	19.69*	19.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 80150
Form R0418

*** Final ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,178,781.23	3,119,779.08	3,119,779.08
2011-2012 Fixed Carry Forward	209,089.96	396,623.99	397,416.82
Total Indirect Costs	969,691.27	2,723,155.09	2,722,362.26
2011-2012 Direct Costs	28,881,109.48	26,940,111.63	26,940,111.63
2013-2014 Rate	3.36*	10.11*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	28,948,299.91	26,850,056.00	26,850,056.00
Indirect costs based on rate ** multiplied by actual direct costs	972,662.88	2,714,540.66	2,714,540.66
2013-2014 Actual Indirect Costs	1,255,114.45	3,353,358.36	3,353,358.36
2011-2012 Fixed Carry Forward	209,089.96	396,623.99	397,416.82
Total Indirect Costs	1,046,024.49	2,956,734.37	2,955,941.54
Over/(Under) Recovery	-73,361.61	-242,193.71	-241,400.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,255,114.45	3,353,358.36	3,353,358.36
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-73,361.61	-242,193.71	-241,400.88
Total Projected Indirect 2015-2016 (Numerator)	1,328,476.06	3,595,552.07	3,594,759.24
Direct Costs	28,948,299.91	26,850,056.00	26,850,056.00
Rate for 2015-2016 **	4.59*	13.39*	13.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 80160
Form R0418

*** Final ***

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	652,925.07	2,420,914.58	2,420,914.58
2011-2012 Fixed Carry Forward	63,192.28	0.00	131,634.74
Total Indirect Costs	589,732.79	2,420,914.58	2,289,279.84
2011-2012 Direct Costs	18,158,687.01	16,390,697.50	16,390,697.50
2013-2014 Rate	3.25*	14.77*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,990,317.37	16,436,323.96	16,436,323.96
Indirect costs based on rate ** multiplied by actual direct costs	584,685.31	2,427,645.05	2,296,154.46
2013-2014 Actual Indirect Costs	751,371.17	2,736,119.96	2,736,119.96
2011-2012 Fixed Carry Forward	63,192.28	0.00	131,634.74
Total Indirect Costs	688,178.89	2,736,119.96	2,604,485.22
Over/(Under) Recovery	-103,493.58	-308,474.91	-308,330.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	751,371.17	2,736,119.96	2,736,119.96
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-103,493.58	-308,474.91	-308,330.76
Total Projected Indirect 2015-2016 (Numerator)	854,864.75	3,044,594.87	3,044,450.72
Direct Costs	17,990,317.37	16,436,323.96	16,436,323.96
Rate for 2015-2016 **	4.75*	18.52*	18.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 80240
Form R0418

*** Final ***

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	17,408.22	17,408.22
2011-2012 Fixed Carry Forward	0.00	-6,658.85	-6,658.85
Total Indirect Costs	0.00	24,067.07	24,067.07
2011-2012 Direct Costs	175,354.81	157,946.59	157,946.59
2013-2014 Rate	0.00*	15.24*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	182,549.36	163,444.62	163,444.62
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,516.69	24,908.96
2013-2014 Actual Indirect Costs	12.15	19,116.89	19,116.89
2011-2012 Fixed Carry Forward	0.00	-6,658.85	-6,658.85
Total Indirect Costs	12.15	25,775.74	25,775.74
Over/(Under) Recovery	0.00	0.00	-866.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	12.15	19,116.89	19,116.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-866.78
Total Projected Indirect 2015-2016 (Numerator)	12.15	19,116.89	19,983.67
Direct Costs	182,549.36	163,444.62	163,444.62
Rate for 2015-2016 **	0.01*	11.70*	12.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81000
Form R0418

*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,499,164.49	5,344,584.35	5,344,584.35
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,499,164.49	5,344,584.35	5,344,584.35
2011-2012 Direct Costs	31,249,970.61	29,516,666.04	29,516,666.04
2013-2014 Rate	11.20*	18.11*	18.11**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	47,719,111.34	45,311,906.86	45,311,906.86
Indirect costs based on rate ** multiplied by actual direct costs	5,344,540.47	6,796,786.03	8,205,986.33
2013-2014 Actual Indirect Costs	4,738,077.76	7,145,282.24	7,145,282.24
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,738,077.76	7,145,282.24	7,145,282.24
Over/(Under) Recovery	606,462.71	0.00	1,060,704.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,738,077.76	7,145,282.24	7,145,282.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	606,462.71	0.00	1,060,704.09
Total Projected Indirect 2015-2016 (Numerator)	4,131,615.05	7,145,282.24	6,084,578.15
Direct Costs	47,719,111.34	45,311,906.86	45,311,906.86
Rate for 2015-2016 **	8.66*	15.77*	13.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81010
Form R0418

*** Final ***

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	5,118,815.54	23,907,017.97	23,907,017.97
2011-2012 Fixed Carry Forward	-682,082.59	-427,219.04	-427,219.04
Total Indirect Costs	5,800,898.13	24,334,237.01	24,334,237.01
2011-2012 Direct Costs	199,931,809.22	181,143,606.79	181,143,606.79
2013-2014 Rate	2.90*	13.43*	13.43**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	196,691,512.04	179,886,912.21	179,886,912.21
Indirect costs based on rate ** multiplied by actual direct costs	5,704,053.85	24,158,812.31	24,158,812.31
2013-2014 Actual Indirect Costs	5,068,894.08	21,873,493.91	21,873,493.91
2011-2012 Fixed Carry Forward	-682,082.59	-427,219.04	-427,219.04
Total Indirect Costs	5,750,976.67	22,300,712.95	22,300,712.95
Over/(Under) Recovery	-46,922.82	1,858,099.36	1,858,099.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,068,894.08	21,873,493.91	21,873,493.91
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,922.82	1,858,099.36	1,858,099.36
Total Projected Indirect 2015-2016 (Numerator)	5,115,816.90	20,015,394.55	20,015,394.55
Direct Costs	196,691,512.04	179,886,912.21	179,886,912.21
Rate for 2015-2016 **	2.60*	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 2015-2016 Indirect Cost Rates
School District 81020
Form R0418

*** Final ***

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,885,028.67	8,984,248.99	8,984,248.99
2011-2012 Fixed Carry Forward	-1,143,800.17	-415,862.36	-293,727.34
Total Indirect Costs	4,028,828.84	9,400,111.35	9,277,976.33
2011-2012 Direct Costs	66,711,438.29	60,612,217.97	60,612,217.97
2013-2014 Rate	6.04*	15.51*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	48,720,983.11	42,616,540.88	42,616,540.88
Indirect costs based on rate ** multiplied by actual direct costs	2,942,747.38	6,392,481.13	6,524,592.41
2013-2014 Actual Indirect Costs	1,526,546.24	7,630,988.47	7,630,988.47
2011-2012 Fixed Carry Forward	-1,143,800.17	-415,862.36	-293,727.34
Total Indirect Costs	2,670,346.41	8,046,850.83	7,924,715.81
Over/(Under) Recovery	272,400.97	0.00	-1,400,123.40

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,526,546.24	7,630,988.47	7,630,988.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	272,400.97	0.00	-1,400,123.40
Total Projected Indirect 2015-2016 (Numerator)	1,254,145.27	7,630,988.47	9,031,111.87
Direct Costs	48,720,983.11	42,616,540.88	42,616,540.88
Rate for 2015-2016 **	2.57*	17.91*	21.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81040
Form R0418

*** Final ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	759,426.30	3,258,160.08	3,258,160.08
2011-2012 Fixed Carry Forward	38,676.34	0.00	241,601.26
Total Indirect Costs	720,749.96	3,258,160.08	3,016,558.82
2011-2012 Direct Costs	25,118,533.34	22,619,799.56	22,619,799.56
2013-2014 Rate	2.87*	14.40*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,741,864.50	22,101,838.88	22,101,838.88
Indirect costs based on rate ** multiplied by actual direct costs	710,091.51	3,182,664.80	2,948,385.31
2013-2014 Actual Indirect Costs	888,892.26	3,528,917.88	3,528,917.88
2011-2012 Fixed Carry Forward	38,676.34	0.00	241,601.26
Total Indirect Costs	850,215.92	3,528,917.88	3,287,316.62
Over/(Under) Recovery	-140,124.41	-346,253.08	-338,931.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	888,892.26	3,528,917.88	3,528,917.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-140,124.41	-346,253.08	-338,931.31
Total Projected Indirect 2015-2016 (Numerator)	1,029,016.67	3,875,170.96	3,867,849.19
Direct Costs	24,741,864.50	22,101,838.88	22,101,838.88
Rate for 2015-2016 **	4.16*	17.53*	17.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81050
Form R0418

*** Final ***

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	514,751.47	3,534,195.50	3,534,195.50
2011-2012 Fixed Carry Forward	29,442.23	228,406.23	228,406.23
Total Indirect Costs	485,309.24	3,305,789.27	3,305,789.27
2011-2012 Direct Costs	34,936,538.27	31,976,331.95	31,976,331.95
2013-2014 Rate	1.39*	10.34*	10.34**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	35,075,530.17	31,701,504.15	31,701,504.15
Indirect costs based on rate ** multiplied by actual direct costs	487,549.87	3,277,935.53	3,277,935.53
2013-2014 Actual Indirect Costs	589,436.55	4,014,893.07	4,014,893.07
2011-2012 Fixed Carry Forward	29,442.23	228,406.23	228,406.23
Total Indirect Costs	559,994.32	3,786,486.84	3,786,486.84
Over/(Under) Recovery	-72,444.45	-508,551.31	-508,551.31

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	589,436.55	4,014,893.07	4,014,893.07
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-72,444.45	-508,551.31	-508,551.31
Total Projected Indirect 2015-2016 (Numerator)	661,881.00	4,523,444.38	4,523,444.38
Direct Costs	35,075,530.17	31,701,504.15	31,701,504.15
Rate for 2015-2016 **	1.89*	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 2015-2016 Indirect Cost Rates
School District 81070
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*** Final ***

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,217,361.56	4,006,155.04	4,006,155.04
2011-2012 Fixed Carry Forward	226,303.82	1,523,465.57	1,523,772.80
Total Indirect Costs	991,057.74	2,482,689.47	2,482,382.24
2011-2012 Direct Costs	46,293,919.75	43,505,126.27	43,505,126.27
2013-2014 Rate	2.14*	5.71*	5.71**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	44,895,812.10	40,825,350.40	40,825,350.40
Indirect costs based on rate ** multiplied by actual direct costs	960,770.38	2,331,127.51	2,331,127.51
2013-2014 Actual Indirect Costs	1,157,530.03	5,227,991.73	5,227,991.73
2011-2012 Fixed Carry Forward	226,303.82	1,523,465.57	1,523,772.80
Total Indirect Costs	931,226.21	3,704,526.16	3,704,218.93
Over/(Under) Recovery	29,544.17	-1,373,398.65	-1,373,091.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,157,530.03	5,227,991.73	5,227,991.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	29,544.17	-1,373,398.65	-1,373,091.42
Total Projected Indirect 2015-2016 (Numerator)	1,127,985.86	6,601,390.38	6,601,083.15
Direct Costs	44,895,812.10	40,825,350.40	40,825,350.40
Rate for 2015-2016 **	2.51*	16.17*	16.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81080
Form R0418

*** Final ***

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	518,437.05	1,619,716.05	1,619,716.05
2011-2012 Fixed Carry Forward	-210,293.66	0.00	-68,797.05
Total Indirect Costs	728,730.71	1,619,716.05	1,688,513.10
2011-2012 Direct Costs	11,190,160.33	10,088,881.33	10,088,881.33
2013-2014 Rate	6.51*	16.05*	16.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,843,406.89	10,516,485.46	10,516,485.46
Indirect costs based on rate ** multiplied by actual direct costs	771,005.79	1,577,472.82	1,760,459.67
2013-2014 Actual Indirect Costs	384,691.09	1,711,612.52	1,711,612.52
2011-2012 Fixed Carry Forward	-210,293.66	0.00	-68,797.05
Total Indirect Costs	594,984.75	1,711,612.52	1,780,409.57
Over/(Under) Recovery	176,021.04	0.00	-19,949.90

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	384,691.09	1,711,612.52	1,711,612.52
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	176,021.04	0.00	-19,949.90
Total Projected Indirect 2015-2016 (Numerator)	208,670.05	1,711,612.52	1,731,562.42
Direct Costs	11,843,406.89	10,516,485.46	10,516,485.46
Rate for 2015-2016 **	1.76*	16.28*	16.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81100
Form R0418

*** Final ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	494,764.45	2,953,640.79	2,953,640.79
2011-2012 Fixed Carry Forward	-19,531.66	225,265.35	220,751.37
Total Indirect Costs	514,296.11	2,728,375.44	2,732,889.42
2011-2012 Direct Costs	24,084,088.19	21,625,211.85	21,625,211.85
2013-2014 Rate	2.14*	12.62*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	21,308,843.69	18,870,531.93	18,870,531.93
Indirect costs based on rate ** multiplied by actual direct costs	456,009.25	2,381,461.13	2,385,235.24
2013-2014 Actual Indirect Costs	588,687.41	3,026,999.17	3,026,999.17
2011-2012 Fixed Carry Forward	-19,531.66	225,265.35	220,751.37
Total Indirect Costs	608,219.07	2,801,733.82	2,806,247.80
Over/(Under) Recovery	-152,209.82	-420,272.69	-421,012.56

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	588,687.41	3,026,999.17	3,026,999.17
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-152,209.82	-420,272.69	-421,012.56
Total Projected Indirect 2015-2016 (Numerator)	740,897.23	3,447,271.86	3,448,011.73
Direct Costs	21,308,843.69	18,870,531.93	18,870,531.93
Rate for 2015-2016 **	3.48*	18.27*	18.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,098,943.74	5,340,605.99	5,340,605.99
2011-2012 Fixed Carry Forward	186,977.97	647,712.05	647,712.05
Total Indirect Costs	911,965.77	4,692,893.94	4,692,893.94
2011-2012 Direct Costs	54,489,526.00	50,247,863.75	50,247,863.75
2013-2014 Rate	1.67*	9.34*	9.34**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	56,030,947.05	51,758,486.66	51,758,486.66
Indirect costs based on rate ** multiplied by actual direct costs	935,716.82	4,834,242.65	4,834,242.65
2013-2014 Actual Indirect Costs	1,305,162.17	5,577,622.56	5,577,622.56
2011-2012 Fixed Carry Forward	186,977.97	647,712.05	647,712.05
Total Indirect Costs	1,118,184.20	4,929,910.51	4,929,910.51
Over/(Under) Recovery	-182,467.38	-95,667.86	-95,667.86

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,305,162.17	5,577,622.56	5,577,622.56
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-182,467.38	-95,667.86	-95,667.86
Total Projected Indirect 2015-2016 (Numerator)	1,487,629.55	5,673,290.42	5,673,290.42
Direct Costs	56,030,947.05	51,758,486.66	51,758,486.66
Rate for 2015-2016 **	2.66*	10.96*	10.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81140
Form R0418

*** Final ***

Whitmore Lake Public School District
8845 WHITMORE LAKE RD
WHITMORE LAKE, MI 48189

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	454,263.84	1,534,152.38	1,534,152.38
2011-2012 Fixed Carry Forward	15,468.22	0.00	174,331.57
Total Indirect Costs	438,795.62	1,534,152.38	1,359,820.81
2011-2012 Direct Costs	11,505,788.49	10,425,899.95	10,425,899.95
2013-2014 Rate	3.81*	14.71*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,912,448.67	9,890,196.78	9,890,196.78
Indirect costs based on rate ** multiplied by actual direct costs	415,764.29	1,454,847.95	1,289,681.66
2013-2014 Actual Indirect Costs	488,567.21	1,510,819.10	1,510,819.10
2011-2012 Fixed Carry Forward	15,468.22	0.00	174,331.57
Total Indirect Costs	473,098.99	1,510,819.10	1,336,487.53
Over/(Under) Recovery	-57,334.70	-55,971.15	-46,805.87

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	488,567.21	1,510,819.10	1,510,819.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-57,334.70	-55,971.15	-46,805.87
Total Projected Indirect 2015-2016 (Numerator)	545,901.91	1,566,790.25	1,557,624.97
Direct Costs	10,912,448.67	9,890,196.78	9,890,196.78
Rate for 2015-2016 **	5.00*	15.84*	15.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81150
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*** Final ***

Willow Run Community Schools
235 SPENCER LN
YPSILANTI, MI 48198

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	992,485.54	2,988,054.98	2,988,054.98
2011-2012 Fixed Carry Forward	-163,529.23	0.00	23,170.54
Total Indirect Costs	1,156,014.77	2,988,054.98	2,964,884.44
2011-2012 Direct Costs	19,846,625.35	17,851,055.91	17,851,055.91
2013-2014 Rate	5.82*	16.74*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 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
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	-163,529.23	0.00	23,170.54
Total Indirect Costs	163,529.23	0.00	-23,170.54
Over/(Under) Recovery	-163,529.23	0.00	23,170.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-163,529.23	0.00	23,170.54
Total Projected Indirect 2015-2016 (Numerator)	163,529.23	0.00	-23,170.54
Direct Costs	0.00	0.00	0.00
Rate for 2015-2016 **	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
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School District 81901
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*** Final ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	59,992.00	201,014.00	201,014.00
2011-2012 Fixed Carry Forward	-4,832.83	15,010.36	15,010.36
Total Indirect Costs	64,824.83	186,003.64	186,003.64
2011-2012 Direct Costs	2,236,116.00	2,095,094.00	2,095,094.00
2013-2014 Rate	2.90*	8.88*	8.88**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,363,172.00	2,222,907.00	2,222,907.00
Indirect costs based on rate ** multiplied by actual direct costs	68,531.99	197,394.14	197,394.14
2013-2014 Actual Indirect Costs	59,003.00	199,268.00	199,268.00
2011-2012 Fixed Carry Forward	-4,832.83	15,010.36	15,010.36
Total Indirect Costs	63,835.83	184,257.64	184,257.64
Over/(Under) Recovery	4,696.16	13,136.50	13,136.50

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	59,003.00	199,268.00	199,268.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	4,696.16	13,136.50	13,136.50
Total Projected Indirect 2015-2016 (Numerator)	54,306.84	186,131.50	186,131.50
Direct Costs	2,363,172.00	2,222,907.00	2,222,907.00
Rate for 2015-2016 **	2.30*	8.37*	8.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81902
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*** Final ***

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	445,835.08	1,476,148.11	1,476,148.11
2011-2012 Fixed Carry Forward	16,746.20	0.00	0.00
Total Indirect Costs	429,088.88	1,476,148.11	1,476,148.11
2011-2012 Direct Costs	4,715,405.50	3,685,092.47	3,685,092.47
2013-2014 Rate	9.10*	40.06*	40.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,735,620.31	3,683,013.80	3,683,013.80
Indirect costs based on rate ** multiplied by actual direct costs	430,941.45	552,452.07	920,753.45
2013-2014 Actual Indirect Costs	473,621.42	1,526,227.93	1,526,227.93
2011-2012 Fixed Carry Forward	16,746.20	0.00	0.00
Total Indirect Costs	456,875.22	1,526,227.93	1,526,227.93
Over/(Under) Recovery	-25,933.77	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	473,621.42	1,526,227.93	1,526,227.93
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-25,933.77	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	499,555.19	1,526,227.93	1,526,227.93
Direct Costs	4,735,620.31	3,683,013.80	3,683,013.80
Rate for 2015-2016 **	10.55*	41.44*	41.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81903
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*** Final ***

Washtenaw Technical Middle College
4800 EAST HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	303,472.78	414,406.78	414,406.78
2011-2012 Fixed Carry Forward	40,782.89	0.00	43,155.82
Total Indirect Costs	262,689.89	414,406.78	371,250.96
2011-2012 Direct Costs	2,599,533.13	2,488,599.13	2,488,599.13
2013-2014 Rate	10.11*	16.65*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,323,580.18	3,212,180.18	3,212,180.18
Indirect costs based on rate ** multiplied by actual direct costs	336,013.96	481,827.03	479,257.28
2013-2014 Actual Indirect Costs	330,973.49	442,373.49	442,373.49
2011-2012 Fixed Carry Forward	40,782.89	0.00	43,155.82
Total Indirect Costs	290,190.60	442,373.49	399,217.67
Over/(Under) Recovery	45,823.36	0.00	80,039.61

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	330,973.49	442,373.49	442,373.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,823.36	0.00	80,039.61
Total Projected Indirect 2015-2016 (Numerator)	285,150.13	442,373.49	362,333.88
Direct Costs	3,323,580.18	3,212,180.18	3,212,180.18
Rate for 2015-2016 **	8.58*	13.77*	11.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	31,175.54	593,803.43	593,803.43
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	31,175.54	593,803.43	593,803.43
2011-2012 Direct Costs	1,950,451.69	1,387,823.80	1,387,823.80
2013-2014 Rate	1.60*	42.79*	42.79**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,171,957.53	1,584,493.17	1,584,493.17
Indirect costs based on rate ** multiplied by actual direct costs	34,751.32	237,673.98	396,123.29
2013-2014 Actual Indirect Costs	37,402.65	624,867.01	624,867.01
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	37,402.65	624,867.01	624,867.01
Over/(Under) Recovery	-2,651.33	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	37,402.65	624,867.01	624,867.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,651.33	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	40,053.98	624,867.01	624,867.01
Direct Costs	2,171,957.53	1,584,493.17	1,584,493.17
Rate for 2015-2016 **	1.84*	39.44*	39.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 81905
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*** Final ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	322,356.00	1,708,126.00	1,708,126.00
2011-2012 Fixed Carry Forward	-12,755.04	0.00	0.00
Total Indirect Costs	335,111.04	1,708,126.00	1,708,126.00
2011-2012 Direct Costs	5,667,238.00	4,281,468.00	4,281,468.00
2013-2014 Rate	5.91*	39.90*	39.90**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,947,579.00	4,476,558.00	4,476,558.00
Indirect costs based on rate ** multiplied by actual direct costs	351,501.92	671,483.70	1,119,139.50
2013-2014 Actual Indirect Costs	367,964.00	1,838,985.00	1,838,985.00
2011-2012 Fixed Carry Forward	-12,755.04	0.00	0.00
Total Indirect Costs	380,719.04	1,838,985.00	1,838,985.00
Over/(Under) Recovery	-29,217.12	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	367,964.00	1,838,985.00	1,838,985.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,217.12	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	397,181.12	1,838,985.00	1,838,985.00
Direct Costs	5,947,579.00	4,476,558.00	4,476,558.00
Rate for 2015-2016 **	6.68*	41.08*	41.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	193,980.00	1,577,783.00	1,577,783.00
2011-2012 Fixed Carry Forward	194,868.46	0.00	0.00
Total Indirect Costs	-888.46	1,577,783.00	1,577,783.00
2011-2012 Direct Costs	5,833,590.00	4,449,787.00	4,449,787.00
2013-2014 Rate	0.00*	35.46*	35.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,855,623.00	4,460,583.00	4,460,583.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	669,087.45	1,115,145.75
2013-2014 Actual Indirect Costs	204,331.00	1,599,371.00	1,599,371.00
2011-2012 Fixed Carry Forward	194,868.46	0.00	0.00
Total Indirect Costs	9,462.54	1,599,371.00	1,599,371.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	204,331.00	1,599,371.00	1,599,371.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	204,331.00	1,599,371.00	1,599,371.00
Direct Costs	5,855,623.00	4,460,583.00	4,460,583.00
Rate for 2015-2016 **	3.49*	35.86*	35.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	44,193.00	593,863.00	593,863.00
2011-2012 Fixed Carry Forward	12,926.29	0.00	0.00
Total Indirect Costs	31,266.71	593,863.00	593,863.00
2011-2012 Direct Costs	2,616,246.00	2,066,576.00	2,066,576.00
2013-2014 Rate	1.20*	28.74*	28.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,277,904.00	1,808,318.00	1,808,318.00
Indirect costs based on rate ** multiplied by actual direct costs	27,334.85	271,247.70	452,079.50
2013-2014 Actual Indirect Costs	42,761.00	512,347.00	512,347.00
2011-2012 Fixed Carry Forward	12,926.29	0.00	0.00
Total Indirect Costs	29,834.71	512,347.00	512,347.00
Over/(Under) Recovery	-2,499.86	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	42,761.00	512,347.00	512,347.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,499.86	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	45,260.86	512,347.00	512,347.00
Direct Costs	2,277,904.00	1,808,318.00	1,808,318.00
Rate for 2015-2016 **	1.99*	28.33*	28.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	105,635.26	1,392,487.11	1,392,487.11
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	105,635.26	1,392,487.11	1,392,487.11
2011-2012 Direct Costs	2,656,333.32	1,369,481.47	1,369,481.47
2013-2014 Rate	3.98*	101.68*	101.68**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,544,154.47	2,161,002.87	2,161,002.87
Indirect costs based on rate ** multiplied by actual direct costs	141,057.35	324,150.43	540,250.72
2013-2014 Actual Indirect Costs	111,689.67	1,494,841.27	1,494,841.27
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	111,689.67	1,494,841.27	1,494,841.27
Over/(Under) Recovery	29,367.68	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	111,689.67	1,494,841.27	1,494,841.27
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	29,367.68	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	82,321.99	1,494,841.27	1,494,841.27
Direct Costs	3,544,154.47	2,161,002.87	2,161,002.87
Rate for 2015-2016 **	2.32*	69.17*	69.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	240,072.00	1,727,560.00	1,727,560.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	240,072.00	1,727,560.00	1,727,560.00
2011-2012 Direct Costs	5,107,223.00	3,619,735.00	3,619,735.00
2013-2014 Rate	4.70*	47.73*	47.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,094,266.00	4,658,500.00	4,658,500.00
Indirect costs based on rate ** multiplied by actual direct costs	286,430.50	698,775.00	1,164,625.00
2013-2014 Actual Indirect Costs	419,617.00	1,855,383.00	1,855,383.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	419,617.00	1,855,383.00	1,855,383.00
Over/(Under) Recovery	-133,186.50	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	419,617.00	1,855,383.00	1,855,383.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-133,186.50	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	552,803.50	1,855,383.00	1,855,383.00
Direct Costs	6,094,266.00	4,658,500.00	4,658,500.00
Rate for 2015-2016 **	9.07*	39.83*	39.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,604,355.00	1,408,275.00	1,408,275.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	9,448.00	205,528.00	205,528.00
Total Indirect Costs	9,448.00	205,528.00	205,528.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	9,448.00	205,528.00	205,528.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	9,448.00	205,528.00	205,528.00
Direct Costs	1,604,355.00	1,408,275.00	1,408,275.00
Rate for 2015-2016 **	0.59*	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 2015-2016 Indirect Cost Rates
School District 81912
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*** Final ***

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,059,275.00	4,394,586.00	4,394,586.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	186,727.00	1,851,416.00	1,851,416.00
Total Indirect Costs	186,727.00	1,851,416.00	1,851,416.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	186,727.00	1,851,416.00	1,851,416.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	186,727.00	1,851,416.00	1,851,416.00
Direct Costs	6,059,275.00	4,394,586.00	4,394,586.00
Rate for 2015-2016 **	3.08*	42.13*	42.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82000
Form R0418

*** Final ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	12,731,106.56	14,597,608.70	14,597,608.70
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,731,106.56	14,597,608.70	14,597,608.70
2011-2012 Direct Costs	31,865,001.47	29,998,499.33	29,998,499.33
2013-2014 Rate	39.95*	48.66*	48.66**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	28,909,958.42	26,813,667.68	26,813,667.68
Indirect costs based on rate ** multiplied by actual direct costs	4,336,493.76	4,022,050.15	6,703,416.92
2013-2014 Actual Indirect Costs	12,899,790.75	14,996,081.49	14,996,081.49
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,899,790.75	14,996,081.49	14,996,081.49
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	12,899,790.75	14,996,081.49	14,996,081.49
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	12,899,790.75	14,996,081.49	14,996,081.49
Direct Costs	28,909,958.42	26,813,667.68	26,813,667.68
Rate for 2015-2016 **	44.62*	55.93*	55.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82010
Form R0418

*** Final ***

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	41,363,607.13	113,811,845.05	113,811,845.05
2011-2012 Fixed Carry Forward	3,924,967.39	0.00	47,261,646.60
Total Indirect Costs	37,438,639.74	113,811,845.05	66,550,198.45
2011-2012 Direct Costs	838,055,490.09	765,607,252.17	765,607,252.17
2013-2014 Rate	4.47*	14.87*	8.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	631,533,513.10	559,267,228.39	559,267,228.39
Indirect costs based on rate ** multiplied by actual direct costs	28,229,548.04	83,163,036.86	48,600,322.15
2013-2014 Actual Indirect Costs	45,767,549.18	118,033,833.89	118,033,833.89
2011-2012 Fixed Carry Forward	3,924,967.39	0.00	47,261,646.60
Total Indirect Costs	41,842,581.79	118,033,833.89	70,772,187.29
Over/(Under) Recovery	-13,613,033.75	-34,870,797.03	-22,171,865.14

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	45,767,549.18	118,033,833.89	118,033,833.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-13,613,033.75	-34,870,797.03	-22,171,865.14
Total Projected Indirect 2015-2016 (Numerator)	59,380,582.93	152,904,630.92	140,205,699.03
Direct Costs	631,533,513.10	559,267,228.39	559,267,228.39
Rate for 2015-2016 **	9.40*	27.34*	25.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82020
Form R0418

*** Final ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	669,945.23	3,303,131.67	3,303,131.67
2011-2012 Fixed Carry Forward	307,958.54	938,077.98	922,739.42
Total Indirect Costs	361,986.69	2,365,053.69	2,380,392.25
2011-2012 Direct Costs	32,086,031.21	29,452,844.77	29,452,844.77
2013-2014 Rate	1.13*	8.03*	8.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	32,094,362.92	29,231,177.91	29,231,177.91
Indirect costs based on rate ** multiplied by actual direct costs	362,666.30	2,347,263.59	2,361,879.18
2013-2014 Actual Indirect Costs	721,288.12	3,584,473.13	3,584,473.13
2011-2012 Fixed Carry Forward	307,958.54	938,077.98	922,739.42
Total Indirect Costs	413,329.58	2,646,395.15	2,661,733.71
Over/(Under) Recovery	-50,663.28	-299,131.56	-299,854.53

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	721,288.12	3,584,473.13	3,584,473.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-50,663.28	-299,131.56	-299,854.53
Total Projected Indirect 2015-2016 (Numerator)	771,951.40	3,883,604.69	3,884,327.66
Direct Costs	32,094,362.92	29,231,177.91	29,231,177.91
Rate for 2015-2016 **	2.41*	13.29*	13.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82030
Form R0418

*** Final ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,681,556.36	25,061,816.80	25,061,816.80
2011-2012 Fixed Carry Forward	1,596,715.94	0.00	2,230,967.29
Total Indirect Costs	2,084,840.42	25,061,816.80	22,830,849.51
2011-2012 Direct Costs	196,317,965.86	174,937,705.42	174,937,705.42
2013-2014 Rate	1.06*	14.33*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	202,909,394.07	182,328,246.83	182,328,246.83
Indirect costs based on rate ** multiplied by actual direct costs	2,150,839.58	26,127,637.77	23,793,836.21
2013-2014 Actual Indirect Costs	3,208,260.04	23,789,407.28	23,789,407.28
2011-2012 Fixed Carry Forward	1,596,715.94	0.00	2,230,967.29
Total Indirect Costs	1,611,544.10	23,789,407.28	21,558,439.99
Over/(Under) Recovery	539,295.48	2,338,230.49	2,235,396.22

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,208,260.04	23,789,407.28	23,789,407.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	539,295.48	2,338,230.49	2,235,396.22
Total Projected Indirect 2015-2016 (Numerator)	2,668,964.56	21,451,176.79	21,554,011.06
Direct Costs	202,909,394.07	182,328,246.83	182,328,246.83
Rate for 2015-2016 **	1.32*	11.77*	11.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82040
Form R0418

*** Final ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	792,864.36	3,019,526.27	3,019,526.27
2011-2012 Fixed Carry Forward	-62,127.51	18,390.74	18,315.84
Total Indirect Costs	854,991.87	3,001,135.53	3,001,210.43
2011-2012 Direct Costs	24,897,684.34	22,671,022.43	22,671,022.43
2013-2014 Rate	3.43*	13.24*	13.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	22,742,623.64	20,459,678.17	20,459,678.17
Indirect costs based on rate ** multiplied by actual direct costs	780,071.99	2,708,861.39	2,708,861.39
2013-2014 Actual Indirect Costs	570,854.15	2,853,799.62	2,853,799.62
2011-2012 Fixed Carry Forward	-62,127.51	18,390.74	18,315.84
Total Indirect Costs	632,981.66	2,835,408.88	2,835,483.78
Over/(Under) Recovery	147,090.33	-126,547.49	-126,622.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	570,854.15	2,853,799.62	2,853,799.62
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	147,090.33	-126,547.49	-126,622.39
Total Projected Indirect 2015-2016 (Numerator)	423,763.82	2,980,347.11	2,980,422.01
Direct Costs	22,742,623.64	20,459,678.17	20,459,678.17
Rate for 2015-2016 **	1.86*	14.57*	14.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	671,769.71	2,850,426.01	2,850,426.01
2011-2012 Fixed Carry Forward	65,401.97	0.00	629,287.50
Total Indirect Costs	606,367.74	2,850,426.01	2,221,138.51
2011-2012 Direct Costs	22,495,999.31	20,317,343.01	20,317,343.01
2013-2014 Rate	2.70*	14.03*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	24,727,460.62	22,311,996.72	22,311,996.72
Indirect costs based on rate ** multiplied by actual direct costs	667,641.44	3,130,373.14	2,438,701.24
2013-2014 Actual Indirect Costs	801,177.05	3,216,640.95	3,216,640.95
2011-2012 Fixed Carry Forward	65,401.97	0.00	629,287.50
Total Indirect Costs	735,775.08	3,216,640.95	2,587,353.45
Over/(Under) Recovery	-68,133.64	-86,267.81	-148,652.21

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	801,177.05	3,216,640.95	3,216,640.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-68,133.64	-86,267.81	-148,652.21
Total Projected Indirect 2015-2016 (Numerator)	869,310.69	3,302,908.76	3,365,293.16
Direct Costs	24,727,460.62	22,311,996.72	22,311,996.72
Rate for 2015-2016 **	3.52*	14.80*	15.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82050
Form R0418

*** Final ***

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,853,520.17	5,247,578.83	5,247,578.83
2011-2012 Fixed Carry Forward	-239,339.48	-104,654.02	-104,654.02
Total Indirect Costs	2,092,859.65	5,352,232.85	5,352,232.85
2011-2012 Direct Costs	56,231,584.85	52,837,526.19	52,837,526.19
2013-2014 Rate	3.72*	10.13*	10.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	55,992,979.99	52,307,449.34	52,307,449.34
Indirect costs based on rate ** multiplied by actual direct costs	2,082,938.86	5,298,744.62	5,298,744.62
2013-2014 Actual Indirect Costs	2,011,262.04	5,696,792.69	5,696,792.69
2011-2012 Fixed Carry Forward	-239,339.48	-104,654.02	-104,654.02
Total Indirect Costs	2,250,601.52	5,801,446.71	5,801,446.71
Over/(Under) Recovery	-167,662.66	-502,702.09	-502,702.09

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,011,262.04	5,696,792.69	5,696,792.69
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-167,662.66	-502,702.09	-502,702.09
Total Projected Indirect 2015-2016 (Numerator)	2,178,924.70	6,199,494.78	6,199,494.78
Direct Costs	55,992,979.99	52,307,449.34	52,307,449.34
Rate for 2015-2016 **	3.89*	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 2015-2016 Indirect Cost Rates
School District 82055
Form R0418

*** Final ***

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,709,198.03	13,726,364.81	13,726,364.81
2011-2012 Fixed Carry Forward	77,067.12	0.00	157,898.40
Total Indirect Costs	3,632,130.91	13,726,364.81	13,568,466.41
2011-2012 Direct Costs	101,671,182.42	91,654,015.64	91,654,015.64
2013-2014 Rate	3.57*	14.98*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	93,512,479.40	84,088,419.26	84,088,419.26
Indirect costs based on rate ** multiplied by actual direct costs	3,338,395.51	12,596,445.21	12,445,086.05
2013-2014 Actual Indirect Costs	2,991,622.73	12,415,682.87	12,415,682.87
2011-2012 Fixed Carry Forward	77,067.12	0.00	157,898.40
Total Indirect Costs	2,914,555.61	12,415,682.87	12,257,784.47
Over/(Under) Recovery	423,839.90	180,762.34	187,301.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,991,622.73	12,415,682.87	12,415,682.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	423,839.90	180,762.34	187,301.58
Total Projected Indirect 2015-2016 (Numerator)	2,567,782.83	12,234,920.53	12,228,381.29
Direct Costs	93,512,479.40	84,088,419.26	84,088,419.26
Rate for 2015-2016 **	2.75*	14.55*	14.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82060
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*** Final ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	799,772.85	3,842,612.97	3,842,612.97
2011-2012 Fixed Carry Forward	-353,240.94	47,379.95	166,984.80
Total Indirect Costs	1,153,013.79	3,795,233.02	3,675,628.17
2011-2012 Direct Costs	31,354,287.89	28,311,447.77	28,311,447.77
2013-2014 Rate	3.68*	13.41*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	29,318,281.77	26,362,108.62	26,362,108.62
Indirect costs based on rate ** multiplied by actual direct costs	1,078,912.77	3,535,158.77	3,421,801.70
2013-2014 Actual Indirect Costs	578,351.68	3,534,524.83	3,534,524.83
2011-2012 Fixed Carry Forward	-353,240.94	47,379.95	166,984.80
Total Indirect Costs	931,592.62	3,487,144.88	3,367,540.03
Over/(Under) Recovery	147,320.15	48,013.89	54,261.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	578,351.68	3,534,524.83	3,534,524.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	147,320.15	48,013.89	54,261.67
Total Projected Indirect 2015-2016 (Numerator)	431,031.53	3,486,510.94	3,480,263.16
Direct Costs	29,318,281.77	26,362,108.62	26,362,108.62
Rate for 2015-2016 **	1.47*	13.23*	13.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82070
Form R0418

*** Final ***

Highland Park City Schools
131 PILGRIM ST
HIGHLAND PARK, MI 48203

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,443,784.91	3,738,694.87	3,738,694.87
2011-2012 Fixed Carry Forward	-478,747.87	0.00	0.00
Total Indirect Costs	1,922,532.78	3,738,694.87	3,738,694.87
2011-2012 Direct Costs	15,421,607.32	13,126,697.36	13,126,697.36
2013-2014 Rate	12.47*	28.48*	28.48**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 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
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	-478,747.87	0.00	0.00
Total Indirect Costs	478,747.87	0.00	0.00
Over/(Under) Recovery	-478,747.87	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-478,747.87	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	478,747.87	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2015-2016 **	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 2015-2016 Indirect Cost Rates
School District 82080
Form R0418

*** Final ***

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,215,432.77	3,388,666.96	3,388,666.96
2011-2012 Fixed Carry Forward	190,301.19	113,959.86	244,845.72
Total Indirect Costs	1,025,131.58	3,274,707.10	3,143,821.24
2011-2012 Direct Costs	28,022,878.63	25,849,644.44	25,849,644.44
2013-2014 Rate	3.66*	12.67*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	999,202.15	694,326.84	694,326.84
Indirect costs based on rate ** multiplied by actual direct costs	36,570.80	87,971.21	84,430.14
2013-2014 Actual Indirect Costs	1,082,405.72	1,387,281.03	1,387,281.03
2011-2012 Fixed Carry Forward	190,301.19	113,959.86	244,845.72
Total Indirect Costs	892,104.53	1,273,321.17	1,142,435.31
Over/(Under) Recovery	-855,533.73	-1,185,349.96	-1,058,005.17

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,082,405.72	1,387,281.03	1,387,281.03
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-855,533.73	-1,185,349.96	-1,058,005.17
Total Projected Indirect 2015-2016 (Numerator)	1,937,939.45	2,572,630.99	2,445,286.20
Direct Costs	999,202.15	694,326.84	694,326.84
Rate for 2015-2016 **	193.95*	370.52*	352.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,042,441.13	5,546,087.24	5,546,087.24
2011-2012 Fixed Carry Forward	-71,201.55	0.00	1,130,844.79
Total Indirect Costs	1,113,642.68	5,546,087.24	4,415,242.45
2011-2012 Direct Costs	47,676,047.16	43,172,401.05	43,172,401.05
2013-2014 Rate	2.34*	12.85*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	52,139,230.95	47,530,412.29	47,530,412.29
Indirect costs based on rate ** multiplied by actual direct costs	1,220,058.00	6,107,657.98	4,862,361.18
2013-2014 Actual Indirect Costs	1,179,068.60	5,787,887.26	5,787,887.26
2011-2012 Fixed Carry Forward	-71,201.55	0.00	1,130,844.79
Total Indirect Costs	1,250,270.15	5,787,887.26	4,657,042.47
Over/(Under) Recovery	-30,212.15	319,770.72	205,318.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,179,068.60	5,787,887.26	5,787,887.26
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-30,212.15	319,770.72	205,318.71
Total Projected Indirect 2015-2016 (Numerator)	1,209,280.75	5,468,116.54	5,582,568.55
Direct Costs	52,139,230.95	47,530,412.29	47,530,412.29
Rate for 2015-2016 **	2.32*	11.50*	11.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82095
Form R0418

*** Final ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,684,473.89	18,581,906.13	18,581,906.13
2011-2012 Fixed Carry Forward	477,570.49	1,551,505.28	1,551,505.28
Total Indirect Costs	3,206,903.40	17,030,400.85	17,030,400.85
2011-2012 Direct Costs	164,143,882.49	149,246,450.25	149,246,450.25
2013-2014 Rate	1.95*	11.41*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	160,233,059.71	144,363,299.49	144,363,299.49
Indirect costs based on rate ** multiplied by actual direct costs	3,124,544.66	16,471,852.47	16,471,852.47
2013-2014 Actual Indirect Costs	4,783,778.07	20,653,538.29	20,653,538.29
2011-2012 Fixed Carry Forward	477,570.49	1,551,505.28	1,551,505.28
Total Indirect Costs	4,306,207.58	19,102,033.01	19,102,033.01
Over/(Under) Recovery	-1,181,662.92	-2,630,180.54	-2,630,180.54

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	4,783,778.07	20,653,538.29	20,653,538.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,181,662.92	-2,630,180.54	-2,630,180.54
Total Projected Indirect 2015-2016 (Numerator)	5,965,440.99	23,283,718.83	23,283,718.83
Direct Costs	160,233,059.71	144,363,299.49	144,363,299.49
Rate for 2015-2016 **	3.72*	16.13*	16.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82100
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*** Final ***

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,889,074.30	18,464,633.83	18,464,633.83
2011-2012 Fixed Carry Forward	246,050.19	1,958,157.65	2,007,677.68
Total Indirect Costs	2,643,024.11	16,506,476.18	16,456,956.15
2011-2012 Direct Costs	161,348,517.98	145,772,958.45	145,772,958.45
2013-2014 Rate	1.64*	11.32*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	163,822,051.62	149,137,582.33	149,137,582.33
Indirect costs based on rate ** multiplied by actual direct costs	2,686,681.65	16,882,374.32	16,837,633.05
2013-2014 Actual Indirect Costs	3,109,856.71	17,794,326.00	17,794,326.00
2011-2012 Fixed Carry Forward	246,050.19	1,958,157.65	2,007,677.68
Total Indirect Costs	2,863,806.52	15,836,168.35	15,786,648.32
Over/(Under) Recovery	-177,124.87	1,046,205.97	1,050,984.73

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,109,856.71	17,794,326.00	17,794,326.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-177,124.87	1,046,205.97	1,050,984.73
Total Projected Indirect 2015-2016 (Numerator)	3,286,981.58	16,748,120.03	16,743,341.27
Direct Costs	163,822,051.62	149,137,582.33	149,137,582.33
Rate for 2015-2016 **	2.01*	11.23*	11.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82110
Form R0418

*** Final ***

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,298,231.21	4,968,454.99	4,968,454.99
2011-2012 Fixed Carry Forward	-309,041.05	0.00	197,730.03
Total Indirect Costs	1,607,272.26	4,968,454.99	4,770,724.96
2011-2012 Direct Costs	37,401,837.76	33,731,613.98	33,731,613.98
2013-2014 Rate	4.30*	14.73*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,596,130.86	31,037,836.96	31,037,836.96
Indirect costs based on rate ** multiplied by actual direct costs	1,444,633.63	4,571,873.38	4,388,750.15
2013-2014 Actual Indirect Costs	1,215,329.92	3,773,623.82	3,773,623.82
2011-2012 Fixed Carry Forward	-309,041.05	0.00	197,730.03
Total Indirect Costs	1,524,370.97	3,773,623.82	3,575,893.79
Over/(Under) Recovery	-79,737.34	798,249.56	812,856.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,215,329.92	3,773,623.82	3,773,623.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-79,737.34	798,249.56	812,856.36
Total Projected Indirect 2015-2016 (Numerator)	1,295,067.26	2,975,374.26	2,960,767.46
Direct Costs	33,596,130.86	31,037,836.96	31,037,836.96
Rate for 2015-2016 **	3.85*	9.59*	9.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82120
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*** Final ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	408,303.92	2,126,741.93	2,126,741.93
2011-2012 Fixed Carry Forward	107,742.09	0.00	433,648.10
Total Indirect Costs	300,561.83	2,126,741.93	1,693,093.83
2011-2012 Direct Costs	12,320,467.13	10,602,029.12	10,602,029.12
2013-2014 Rate	2.44*	20.06*	15.97**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	14,557,146.61	12,538,224.64	12,538,224.64
Indirect costs based on rate ** multiplied by actual direct costs	355,194.38	1,880,733.70	2,002,354.48
2013-2014 Actual Indirect Costs	603,299.90	2,622,221.87	2,622,221.87
2011-2012 Fixed Carry Forward	107,742.09	0.00	433,648.10
Total Indirect Costs	495,557.81	2,622,221.87	2,188,573.77
Over/(Under) Recovery	-140,363.43	0.00	-186,219.29

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	603,299.90	2,622,221.87	2,622,221.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-140,363.43	0.00	-186,219.29
Total Projected Indirect 2015-2016 (Numerator)	743,663.33	2,622,221.87	2,808,441.16
Direct Costs	14,557,146.61	12,538,224.64	12,538,224.64
Rate for 2015-2016 **	5.11*	20.91*	22.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82130
Form R0418

*** Final ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,338,610.18	5,052,899.94	5,052,899.94
2011-2012 Fixed Carry Forward	372,103.40	0.00	1,272,444.91
Total Indirect Costs	966,506.78	5,052,899.94	3,780,455.03
2011-2012 Direct Costs	37,434,871.19	33,720,581.43	33,720,581.43
2013-2014 Rate	2.58*	14.98*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	31,551,916.71	28,385,504.81	28,385,504.81
Indirect costs based on rate ** multiplied by actual direct costs	814,039.45	4,252,148.62	3,182,015.09
2013-2014 Actual Indirect Costs	1,317,976.69	4,484,388.59	4,484,388.59
2011-2012 Fixed Carry Forward	372,103.40	0.00	1,272,444.91
Total Indirect Costs	945,873.29	4,484,388.59	3,211,943.68
Over/(Under) Recovery	-131,833.84	-232,239.97	-29,928.59

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,317,976.69	4,484,388.59	4,484,388.59
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-131,833.84	-232,239.97	-29,928.59
Total Projected Indirect 2015-2016 (Numerator)	1,449,810.53	4,716,628.56	4,514,317.18
Direct Costs	31,551,916.71	28,385,504.81	28,385,504.81
Rate for 2015-2016 **	4.59*	16.62*	15.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82140
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*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,007,598.99	3,939,008.84	3,939,008.84
2011-2012 Fixed Carry Forward	-73,446.28	-7,723.09	4,132.39
Total Indirect Costs	1,081,045.27	3,946,731.93	3,934,876.45
2011-2012 Direct Costs	31,173,405.21	28,241,995.36	28,241,995.36
2013-2014 Rate	3.47*	13.97*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	31,153,201.32	28,194,583.32	28,194,583.32
Indirect costs based on rate ** multiplied by actual direct costs	1,081,016.09	3,938,783.29	3,927,505.46
2013-2014 Actual Indirect Costs	908,775.01	3,867,393.01	3,867,393.01
2011-2012 Fixed Carry Forward	-73,446.28	-7,723.09	4,132.39
Total Indirect Costs	982,221.29	3,875,116.10	3,863,260.62
Over/(Under) Recovery	98,794.80	63,667.19	64,244.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	908,775.01	3,867,393.01	3,867,393.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	98,794.80	63,667.19	64,244.84
Total Projected Indirect 2015-2016 (Numerator)	809,980.21	3,803,725.82	3,803,148.17
Direct Costs	31,153,201.32	28,194,583.32	28,194,583.32
Rate for 2015-2016 **	2.60*	13.49*	13.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	3,017,304.54	12,946,990.12	12,946,990.12
2011-2012 Fixed Carry Forward	124,818.83	0.00	2,183,414.30
Total Indirect Costs	2,892,485.71	12,946,990.12	10,763,575.82
2011-2012 Direct Costs	83,409,430.71	73,479,745.13	73,479,745.13
2013-2014 Rate	3.47*	17.62*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	74,059,726.98	65,668,835.91	65,668,835.91
Indirect costs based on rate ** multiplied by actual direct costs	2,569,872.53	9,850,325.39	9,620,484.46
2013-2014 Actual Indirect Costs	2,289,737.66	10,680,628.73	10,680,628.73
2011-2012 Fixed Carry Forward	124,818.83	0.00	2,183,414.30
Total Indirect Costs	2,164,918.83	10,680,628.73	8,497,214.43
Over/(Under) Recovery	404,953.70	0.00	1,123,270.03

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,289,737.66	10,680,628.73	10,680,628.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	404,953.70	0.00	1,123,270.03
Total Projected Indirect 2015-2016 (Numerator)	1,884,783.96	10,680,628.73	9,557,358.70
Direct Costs	74,059,726.98	65,668,835.91	65,668,835.91
Rate for 2015-2016 **	2.54*	16.26*	14.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82155
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*** Final ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	816,701.79	3,446,186.20	3,446,186.20
2011-2012 Fixed Carry Forward	-158,650.77	0.00	-283,405.82
Total Indirect Costs	975,352.56	3,446,186.20	3,729,592.02
2011-2012 Direct Costs	26,151,440.19	23,521,955.78	23,521,955.78
2013-2014 Rate	3.73*	14.65*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	27,676,164.86	25,057,268.48	25,057,268.48
Indirect costs based on rate ** multiplied by actual direct costs	1,032,320.95	3,670,889.83	3,974,082.78
2013-2014 Actual Indirect Costs	779,093.91	3,397,990.29	3,397,990.29
2011-2012 Fixed Carry Forward	-158,650.77	0.00	-283,405.82
Total Indirect Costs	937,744.68	3,397,990.29	3,681,396.11
Over/(Under) Recovery	94,576.27	272,899.54	292,686.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	779,093.91	3,397,990.29	3,397,990.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	94,576.27	272,899.54	292,686.67
Total Projected Indirect 2015-2016 (Numerator)	684,517.64	3,125,090.75	3,105,303.62
Direct Costs	27,676,164.86	25,057,268.48	25,057,268.48
Rate for 2015-2016 **	2.47*	12.47*	12.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82160
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*** Final ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,626,351.58	15,068,481.23	15,068,481.23
2011-2012 Fixed Carry Forward	773,467.75	0.00	4,621,120.85
Total Indirect Costs	1,852,883.83	15,068,481.23	10,447,360.38
2011-2012 Direct Costs	133,396,804.91	120,954,675.26	120,954,675.26
2013-2014 Rate	1.39*	12.46*	8.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	126,595,819.90	112,658,569.26	112,658,569.26
Indirect costs based on rate ** multiplied by actual direct costs	1,759,681.90	14,037,257.73	9,733,700.38
2013-2014 Actual Indirect Costs	2,846,265.67	16,783,516.31	16,783,516.31
2011-2012 Fixed Carry Forward	773,467.75	0.00	4,621,120.85
Total Indirect Costs	2,072,797.92	16,783,516.31	12,162,395.46
Over/(Under) Recovery	-313,116.02	-2,746,258.58	-2,428,695.08

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,846,265.67	16,783,516.31	16,783,516.31
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-313,116.02	-2,746,258.58	-2,428,695.08
Total Projected Indirect 2015-2016 (Numerator)	3,159,381.69	19,529,774.89	19,212,211.39
Direct Costs	126,595,819.90	112,658,569.26	112,658,569.26
Rate for 2015-2016 **	2.50*	17.34*	17.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82170
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*** Final ***

Wyandotte, School District of the City of
P.O. Box 130
Wyandotte, MI 48192

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,329,842.00	6,371,867.49	6,371,867.49
2011-2012 Fixed Carry Forward	-28,406.71	13,266.10	11,475.70
Total Indirect Costs	1,358,248.71	6,358,601.39	6,360,391.79
2011-2012 Direct Costs	53,102,207.03	48,060,181.54	48,060,181.54
2013-2014 Rate	2.56*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	54,987,176.41	49,395,042.77	49,395,042.77
Indirect costs based on rate ** multiplied by actual direct costs	1,407,671.72	6,534,964.16	6,534,964.16
2013-2014 Actual Indirect Costs	1,469,878.01	7,062,011.65	7,062,011.65
2011-2012 Fixed Carry Forward	-28,406.71	13,266.10	11,475.70
Total Indirect Costs	1,498,284.72	7,048,745.55	7,050,535.95
Over/(Under) Recovery	-90,613.00	-513,781.39	-515,571.79

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,469,878.01	7,062,011.65	7,062,011.65
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-90,613.00	-513,781.39	-515,571.79
Total Projected Indirect 2015-2016 (Numerator)	1,560,491.01	7,575,793.04	7,577,583.44
Direct Costs	54,987,176.41	49,395,042.77	49,395,042.77
Rate for 2015-2016 **	2.84*	15.34*	15.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82180
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*** Final ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	565,038.52	2,385,131.75	2,385,131.75
2011-2012 Fixed Carry Forward	14,625.45	0.00	322,546.42
Total Indirect Costs	550,413.07	2,385,131.75	2,062,585.33
2011-2012 Direct Costs	17,305,505.86	15,485,412.63	15,485,412.63
2013-2014 Rate	3.18*	15.40*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,789,225.90	16,117,252.53	16,117,252.53
Indirect costs based on rate ** multiplied by actual direct costs	565,697.38	2,417,587.88	2,146,818.04
2013-2014 Actual Indirect Costs	458,788.39	2,130,761.76	2,130,761.76
2011-2012 Fixed Carry Forward	14,625.45	0.00	322,546.42
Total Indirect Costs	444,162.94	2,130,761.76	1,808,215.34
Over/(Under) Recovery	121,534.44	0.00	338,602.70

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	458,788.39	2,130,761.76	2,130,761.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	121,534.44	0.00	338,602.70
Total Projected Indirect 2015-2016 (Numerator)	337,253.95	2,130,761.76	1,792,159.06
Direct Costs	17,789,225.90	16,117,252.53	16,117,252.53
Rate for 2015-2016 **	1.90*	13.22*	11.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82230
Form R0418

*** Final ***

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	526,931.95	3,051,098.96	3,051,098.96
2011-2012 Fixed Carry Forward	-29,263.80	281,682.94	279,823.58
Total Indirect Costs	556,195.75	2,769,416.02	2,771,275.38
2011-2012 Direct Costs	29,690,518.22	27,166,351.21	27,166,351.21
2013-2014 Rate	1.87*	10.19*	10.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	34,132,689.14	31,461,887.84	31,461,887.84
Indirect costs based on rate ** multiplied by actual direct costs	638,281.29	3,205,966.37	3,209,112.56
2013-2014 Actual Indirect Costs	532,451.91	3,203,253.21	3,203,253.21
2011-2012 Fixed Carry Forward	-29,263.80	281,682.94	279,823.58
Total Indirect Costs	561,715.71	2,921,570.27	2,923,429.63
Over/(Under) Recovery	76,565.58	284,396.10	285,682.93

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	532,451.91	3,203,253.21	3,203,253.21
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	76,565.58	284,396.10	285,682.93
Total Projected Indirect 2015-2016 (Numerator)	455,886.33	2,918,857.11	2,917,570.28
Direct Costs	34,132,689.14	31,461,887.84	31,461,887.84
Rate for 2015-2016 **	1.34*	9.28*	9.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82240
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*** Final ***

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,253,454.53	3,242,669.91	3,242,669.91
2011-2012 Fixed Carry Forward	55,121.43	9,475.08	40,330.38
Total Indirect Costs	1,198,333.10	3,233,194.83	3,202,339.53
2011-2012 Direct Costs	25,779,595.73	23,790,380.35	23,790,380.35
2013-2014 Rate	4.65*	13.59*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,555,952.29	21,485,009.71	21,485,009.71
Indirect costs based on rate ** multiplied by actual direct costs	1,095,351.78	2,919,812.82	2,891,882.31
2013-2014 Actual Indirect Costs	1,221,015.57	3,291,958.15	3,291,958.15
2011-2012 Fixed Carry Forward	55,121.43	9,475.08	40,330.38
Total Indirect Costs	1,165,894.14	3,282,483.07	3,251,627.77
Over/(Under) Recovery	-70,542.36	-362,670.25	-359,745.46

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,221,015.57	3,291,958.15	3,291,958.15
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,542.36	-362,670.25	-359,745.46
Total Projected Indirect 2015-2016 (Numerator)	1,291,557.93	3,654,628.40	3,651,703.61
Direct Costs	23,555,952.29	21,485,009.71	21,485,009.71
Rate for 2015-2016 **	5.48*	17.01*	17.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82250
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*** Final ***

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	226,327.73	2,233,486.41	2,233,486.41
2011-2012 Fixed Carry Forward	14,330.64	0.00	0.00
Total Indirect Costs	211,997.09	2,233,486.41	2,233,486.41
2011-2012 Direct Costs	12,086,394.74	10,079,236.06	10,079,236.06
2013-2014 Rate	1.75*	22.16*	22.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,886,213.45	7,508,663.07	7,508,663.07
Indirect costs based on rate ** multiplied by actual direct costs	155,508.74	1,126,299.46	1,663,919.74
2013-2014 Actual Indirect Costs	204,277.02	1,581,827.40	1,581,827.40
2011-2012 Fixed Carry Forward	14,330.64	0.00	0.00
Total Indirect Costs	189,946.38	1,581,827.40	1,581,827.40
Over/(Under) Recovery	-34,437.64	0.00	82,092.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	204,277.02	1,581,827.40	1,581,827.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,437.64	0.00	82,092.34
Total Projected Indirect 2015-2016 (Numerator)	238,714.66	1,581,827.40	1,499,735.06
Direct Costs	8,886,213.45	7,508,663.07	7,508,663.07
Rate for 2015-2016 **	2.69*	21.07*	19.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82290
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*** Final ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	759,950.22	4,609,380.81	4,609,380.81
2011-2012 Fixed Carry Forward	12,343.56	0.00	45,073.91
Total Indirect Costs	747,606.66	4,609,380.81	4,564,306.90
2011-2012 Direct Costs	32,663,815.24	28,814,384.65	28,814,384.65
2013-2014 Rate	2.29*	16.00*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	33,120,943.09	29,116,925.90	29,116,925.90
Indirect costs based on rate ** multiplied by actual direct costs	758,469.60	4,367,538.89	4,612,121.06
2013-2014 Actual Indirect Costs	889,433.93	4,893,451.12	4,893,451.12
2011-2012 Fixed Carry Forward	12,343.56	0.00	45,073.91
Total Indirect Costs	877,090.37	4,893,451.12	4,848,377.21
Over/(Under) Recovery	-118,620.77	0.00	-236,256.15

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	889,433.93	4,893,451.12	4,893,451.12
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-118,620.77	0.00	-236,256.15
Total Projected Indirect 2015-2016 (Numerator)	1,008,054.70	4,893,451.12	5,129,707.27
Direct Costs	33,120,943.09	29,116,925.90	29,116,925.90
Rate for 2015-2016 **	3.04*	16.81*	17.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	469,806.00	2,380,824.00	2,380,824.00
2011-2012 Fixed Carry Forward	19,682.12	0.00	89,904.74
Total Indirect Costs	450,123.88	2,380,824.00	2,290,919.26
2011-2012 Direct Costs	17,603,263.00	15,692,245.00	15,692,245.00
2013-2014 Rate	2.56*	15.17*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,833,026.38	16,901,446.38	16,901,446.38
Indirect costs based on rate ** multiplied by actual direct costs	482,125.48	2,535,216.96	2,467,611.17
2013-2014 Actual Indirect Costs	524,886.00	2,456,466.00	2,456,466.00
2011-2012 Fixed Carry Forward	19,682.12	0.00	89,904.74
Total Indirect Costs	505,203.88	2,456,466.00	2,366,561.26
Over/(Under) Recovery	-23,078.40	0.00	101,049.91

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	524,886.00	2,456,466.00	2,456,466.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-23,078.40	0.00	101,049.91
Total Projected Indirect 2015-2016 (Numerator)	547,964.40	2,456,466.00	2,355,416.09
Direct Costs	18,833,026.38	16,901,446.38	16,901,446.38
Rate for 2015-2016 **	2.91*	14.53*	13.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	351,960.58	1,748,528.11	1,748,528.11
2011-2012 Fixed Carry Forward	77,066.23	0.00	236,470.07
Total Indirect Costs	274,894.35	1,748,528.11	1,512,058.04
2011-2012 Direct Costs	13,162,591.67	11,766,024.14	11,766,024.14
2013-2014 Rate	2.09*	14.86*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,513,825.27	14,898,968.96	14,898,968.96
Indirect costs based on rate ** multiplied by actual direct costs	345,138.95	2,213,986.79	1,914,517.51
2013-2014 Actual Indirect Costs	352,754.97	1,967,611.28	1,967,611.28
2011-2012 Fixed Carry Forward	77,066.23	0.00	236,470.07
Total Indirect Costs	275,688.74	1,967,611.28	1,731,141.21
Over/(Under) Recovery	69,450.21	246,375.51	183,376.30

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	352,754.97	1,967,611.28	1,967,611.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	69,450.21	246,375.51	183,376.30
Total Projected Indirect 2015-2016 (Numerator)	283,304.76	1,721,235.77	1,784,234.98
Direct Costs	16,513,825.27	14,898,968.96	14,898,968.96
Rate for 2015-2016 **	1.72*	11.55*	11.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82340
Form R0418

*** Final ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	486,534.68	2,330,864.77	2,330,864.77
2011-2012 Fixed Carry Forward	116,381.43	254,807.40	255,196.04
Total Indirect Costs	370,153.25	2,076,057.37	2,075,668.73
2011-2012 Direct Costs	22,389,302.83	20,549,419.74	20,549,419.74
2013-2014 Rate	1.65*	10.10*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,095,838.72	21,112,065.64	21,112,065.64
Indirect costs based on rate ** multiplied by actual direct costs	381,081.34	2,132,318.63	2,132,318.63
2013-2014 Actual Indirect Costs	491,522.76	2,475,295.84	2,475,295.84
2011-2012 Fixed Carry Forward	116,381.43	254,807.40	255,196.04
Total Indirect Costs	375,141.33	2,220,488.44	2,220,099.80
Over/(Under) Recovery	5,940.01	-88,169.81	-87,781.17

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	491,522.76	2,475,295.84	2,475,295.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,940.01	-88,169.81	-87,781.17
Total Projected Indirect 2015-2016 (Numerator)	485,582.75	2,563,465.65	2,563,077.01
Direct Costs	23,095,838.72	21,112,065.64	21,112,065.64
Rate for 2015-2016 **	2.10*	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 2015-2016 Indirect Cost Rates
School District 82365
Form R0418

*** Final ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,291,549.47	4,357,649.44	4,357,649.44
2011-2012 Fixed Carry Forward	59,667.45	950,972.82	950,969.50
Total Indirect Costs	1,231,882.02	3,406,676.62	3,406,679.94
2011-2012 Direct Costs	43,007,563.61	39,941,463.64	39,941,463.64
2013-2014 Rate	2.86*	8.53*	8.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	46,166,778.99	43,122,010.94	43,122,010.94
Indirect costs based on rate ** multiplied by actual direct costs	1,320,369.88	3,678,307.53	3,678,307.53
2013-2014 Actual Indirect Costs	1,361,313.74	4,406,081.79	4,406,081.79
2011-2012 Fixed Carry Forward	59,667.45	950,972.82	950,969.50
Total Indirect Costs	1,301,646.29	3,455,108.97	3,455,112.29
Over/(Under) Recovery	18,723.59	223,198.56	223,195.24

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,361,313.74	4,406,081.79	4,406,081.79
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	18,723.59	223,198.56	223,195.24
Total Projected Indirect 2015-2016 (Numerator)	1,342,590.15	4,182,883.23	4,182,886.55
Direct Costs	46,166,778.99	43,122,010.94	43,122,010.94
Rate for 2015-2016 **	2.91*	9.70*	9.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82390
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*** Final ***

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,512,264.04	8,801,052.16	8,801,052.16
2011-2012 Fixed Carry Forward	-17,809.44	-398,215.59	-185,656.82
Total Indirect Costs	1,530,073.48	9,199,267.75	8,986,708.98
2011-2012 Direct Costs	71,530,657.89	64,241,869.77	64,241,869.77
2013-2014 Rate	2.14*	14.32*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	71,580,610.74	63,845,232.14	63,845,232.14
Indirect costs based on rate ** multiplied by actual direct costs	1,531,825.07	9,142,637.24	8,931,947.98
2013-2014 Actual Indirect Costs	1,878,290.01	9,613,668.61	9,613,668.61
2011-2012 Fixed Carry Forward	-17,809.44	-398,215.59	-185,656.82
Total Indirect Costs	1,896,099.45	10,011,884.20	9,799,325.43
Over/(Under) Recovery	-364,274.38	-869,246.96	-867,377.45

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,878,290.01	9,613,668.61	9,613,668.61
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-364,274.38	-869,246.96	-867,377.45
Total Projected Indirect 2015-2016 (Numerator)	2,242,564.39	10,482,915.57	10,481,046.06
Direct Costs	71,580,610.74	63,845,232.14	63,845,232.14
Rate for 2015-2016 **	3.13*	16.42*	16.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82400
Form R0418

*** Final ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	774,650.18	3,190,729.95	3,190,729.95
2011-2012 Fixed Carry Forward	69,735.77	0.00	337,571.12
Total Indirect Costs	704,914.41	3,190,729.95	2,853,158.83
2011-2012 Direct Costs	23,281,278.58	20,865,198.81	20,865,198.81
2013-2014 Rate	3.03*	15.29*	13.67**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	23,864,583.51	21,037,122.93	21,037,122.93
Indirect costs based on rate ** multiplied by actual direct costs	723,096.88	3,155,568.44	2,875,774.70
2013-2014 Actual Indirect Costs	1,180,476.48	4,007,937.06	4,007,937.06
2011-2012 Fixed Carry Forward	69,735.77	0.00	337,571.12
Total Indirect Costs	1,110,740.71	4,007,937.06	3,670,365.94
Over/(Under) Recovery	-387,643.83	0.00	-794,591.24

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,180,476.48	4,007,937.06	4,007,937.06
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-387,643.83	0.00	-794,591.24
Total Projected Indirect 2015-2016 (Numerator)	1,568,120.31	4,007,937.06	4,802,528.30
Direct Costs	23,864,583.51	21,037,122.93	21,037,122.93
Rate for 2015-2016 **	6.57*	19.05*	22.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82405
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*** Final ***

Southgate Community School District
14600 DIX TOLEDO RD
SOUTHGATE, MI 48195

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,497,218.13	5,409,601.79	5,409,601.79
2011-2012 Fixed Carry Forward	-213,698.40	976,701.78	975,222.40
Total Indirect Costs	1,710,916.53	4,432,900.01	4,434,379.39
2011-2012 Direct Costs	49,644,620.09	45,732,236.43	45,732,236.43
2013-2014 Rate	3.45*	9.69*	9.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	43,841,353.42	40,930,656.11	40,930,656.11
Indirect costs based on rate ** multiplied by actual direct costs	1,512,526.69	3,966,180.58	3,970,273.64
2013-2014 Actual Indirect Costs	1,900,594.53	4,811,291.84	4,811,291.84
2011-2012 Fixed Carry Forward	-213,698.40	976,701.78	975,222.40
Total Indirect Costs	2,114,292.93	3,834,590.06	3,836,069.44
Over/(Under) Recovery	-601,766.24	131,590.52	134,204.20

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,900,594.53	4,811,291.84	4,811,291.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-601,766.24	131,590.52	134,204.20
Total Projected Indirect 2015-2016 (Numerator)	2,502,360.77	4,679,701.32	4,677,087.64
Direct Costs	43,841,353.42	40,930,656.11	40,930,656.11
Rate for 2015-2016 **	5.71*	11.43*	11.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82430
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*** Final ***

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	905,055.65	5,742,634.74	5,742,634.74
2011-2012 Fixed Carry Forward	-10,092.87	-171,049.89	-160,828.13
Total Indirect Costs	915,148.52	5,913,684.63	5,903,462.87
2011-2012 Direct Costs	46,643,868.99	41,806,289.90	41,806,289.90
2013-2014 Rate	1.96*	14.15*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	44,684,758.16	39,349,435.25	39,349,435.25
Indirect costs based on rate ** multiplied by actual direct costs	875,821.26	5,567,945.09	5,556,140.26
2013-2014 Actual Indirect Costs	789,623.89	6,124,946.80	6,124,946.80
2011-2012 Fixed Carry Forward	-10,092.87	-171,049.89	-160,828.13
Total Indirect Costs	799,716.76	6,295,996.69	6,285,774.93
Over/(Under) Recovery	76,104.50	-728,051.60	-729,634.67

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	789,623.89	6,124,946.80	6,124,946.80
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	76,104.50	-728,051.60	-729,634.67
Total Projected Indirect 2015-2016 (Numerator)	713,519.39	6,852,998.40	6,854,581.47
Direct Costs	44,684,758.16	39,349,435.25	39,349,435.25
Rate for 2015-2016 **	1.60*	17.42*	17.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82700
Form R0418

*** Final ***

Detroit Achievement Academy
15000 SOUTHFIELD FWY
DETROIT, MI 48223

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	772,090.68	629,374.38	629,374.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	7,312.23	150,028.53	150,028.53
Total Indirect Costs	7,312.23	150,028.53	150,028.53
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	7,312.23	150,028.53	150,028.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	7,312.23	150,028.53	150,028.53
Direct Costs	772,090.68	629,374.38	629,374.38
Rate for 2015-2016 **	0.95*	23.84*	23.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82701
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*** Final ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	841,062.96	1,682,334.19	1,682,334.19
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	841,062.96	1,682,334.19	1,682,334.19
2011-2012 Direct Costs	5,550,994.11	4,709,722.88	4,709,722.88
2013-2014 Rate	15.15*	35.72*	35.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,021,100.90	8,391,585.40	8,391,585.40
Indirect costs based on rate ** multiplied by actual direct costs	1,503,165.14	1,258,737.81	2,097,896.35
2013-2014 Actual Indirect Costs	1,692,345.00	3,321,860.50	3,321,860.50
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,692,345.00	3,321,860.50	3,321,860.50
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,692,345.00	3,321,860.50	3,321,860.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	1,692,345.00	3,321,860.50	3,321,860.50
Direct Costs	10,021,100.90	8,391,585.40	8,391,585.40
Rate for 2015-2016 **	16.89*	39.59*	39.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82702
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*** Final ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,823,589.97	3,081,855.79	3,081,855.79
2011-2012 Fixed Carry Forward	-14,346.04	0.00	4,101.39
Total Indirect Costs	1,837,936.01	3,081,855.79	3,077,754.40
2011-2012 Direct Costs	14,213,585.63	12,955,319.81	12,955,319.81
2013-2014 Rate	12.93*	23.79*	23.76**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	13,335,653.59	12,101,831.89	12,101,831.89
Indirect costs based on rate ** multiplied by actual direct costs	1,724,300.01	1,815,274.78	2,875,395.26
2013-2014 Actual Indirect Costs	1,398,109.17	2,631,930.87	2,631,930.87
2011-2012 Fixed Carry Forward	-14,346.04	0.00	4,101.39
Total Indirect Costs	1,412,455.21	2,631,930.87	2,627,829.48
Over/(Under) Recovery	311,844.80	0.00	247,565.78

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,398,109.17	2,631,930.87	2,631,930.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	311,844.80	0.00	247,565.78
Total Projected Indirect 2015-2016 (Numerator)	1,086,264.37	2,631,930.87	2,384,365.09
Direct Costs	13,335,653.59	12,101,831.89	12,101,831.89
Rate for 2015-2016 **	8.15*	21.75*	19.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82703
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*** Final ***

Henry Ford Academy: School for Creative Studies
(PSAD)
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	773,144.85	1,762,235.40	1,762,235.40
2011-2012 Fixed Carry Forward	-140,448.13	-1,152,605.43	-1,152,605.43
Total Indirect Costs	913,592.98	2,914,840.83	2,914,840.83
2011-2012 Direct Costs	5,077,822.77	4,088,732.22	4,088,732.22
2013-2014 Rate	17.99*	71.29*	71.29**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,736,104.85	7,939,649.50	7,939,649.50
Indirect costs based on rate ** multiplied by actual direct costs	1,460,415.73	1,190,947.43	1,984,912.38
2013-2014 Actual Indirect Costs	506,328.67	2,302,784.02	2,302,784.02
2011-2012 Fixed Carry Forward	-140,448.13	-1,152,605.43	-1,152,605.43
Total Indirect Costs	646,776.80	3,455,389.45	3,455,389.45
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	506,328.67	2,302,784.02	2,302,784.02
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	506,328.67	2,302,784.02	2,302,784.02
Direct Costs	9,736,104.85	7,939,649.50	7,939,649.50
Rate for 2015-2016 **	5.20*	29.00*	29.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82704
Form R0418

*** Final ***

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	933,571.68	751,724.54	751,724.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	39,889.11	221,736.25	221,736.25
Total Indirect Costs	39,889.11	221,736.25	221,736.25
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	39,889.11	221,736.25	221,736.25
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	39,889.11	221,736.25	221,736.25
Direct Costs	933,571.68	751,724.54	751,724.54
Rate for 2015-2016 **	4.27*	29.50*	29.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82705
Form R0418

*** Final ***

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	593,784.20	540,634.52	540,634.52
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	9,945.60	63,095.28	63,095.28
Total Indirect Costs	9,945.60	63,095.28	63,095.28
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	9,945.60	63,095.28	63,095.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	9,945.60	63,095.28	63,095.28
Direct Costs	593,784.20	540,634.52	540,634.52
Rate for 2015-2016 **	1.67*	11.67*	11.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82706
Form R0418

*** Final ***

The James and Grace Lee Boggs School
4141 MITCHELL ST
DETROIT, MI 48207

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	506,740.38	451,595.31	451,595.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	66,524.40	121,669.47	121,669.47
Total Indirect Costs	66,524.40	121,669.47	121,669.47
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	66,524.40	121,669.47	121,669.47
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	66,524.40	121,669.47	121,669.47
Direct Costs	506,740.38	451,595.31	451,595.31
Rate for 2015-2016 **	13.13*	26.94*	26.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82707
Form R0418

*** Final ***

Experiencia Preparatory Academy
950 SELDEN ST
DETROIT, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,132,647.00	2,611,189.00	2,611,189.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	53,773.00	575,231.00	575,231.00
Total Indirect Costs	53,773.00	575,231.00	575,231.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	53,773.00	575,231.00	575,231.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	53,773.00	575,231.00	575,231.00
Direct Costs	3,132,647.00	2,611,189.00	2,611,189.00
Rate for 2015-2016 **	1.72*	22.03*	22.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82716
Form R0418

*** Final ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	45,579.00	249,945.00	249,945.00
2011-2012 Fixed Carry Forward	-5,629.94	-137,294.82	-137,294.82
Total Indirect Costs	51,208.94	387,239.82	387,239.82
2011-2012 Direct Costs	988,838.00	784,472.00	784,472.00
2013-2014 Rate	5.18*	49.36*	49.36**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	987,435.00	878,559.00	878,559.00
Indirect costs based on rate ** multiplied by actual direct costs	51,149.13	131,783.85	219,639.75
2013-2014 Actual Indirect Costs	45,468.00	154,344.00	154,344.00
2011-2012 Fixed Carry Forward	-5,629.94	-137,294.82	-137,294.82
Total Indirect Costs	51,097.94	291,638.82	291,638.82
Over/(Under) Recovery	51.19	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	45,468.00	154,344.00	154,344.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	51.19	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	45,416.81	154,344.00	154,344.00
Direct Costs	987,435.00	878,559.00	878,559.00
Rate for 2015-2016 **	4.60*	17.57*	17.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82717
Form R0418

*** Final ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	392,730.00	1,751,914.00	1,751,914.00
2011-2012 Fixed Carry Forward	-62,308.17	0.00	0.00
Total Indirect Costs	455,038.17	1,751,914.00	1,751,914.00
2011-2012 Direct Costs	5,278,304.00	3,919,120.00	3,919,120.00
2013-2014 Rate	8.62*	44.70*	44.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,449,672.00	4,005,934.00	4,005,934.00
Indirect costs based on rate ** multiplied by actual direct costs	469,761.73	600,890.10	1,001,483.50
2013-2014 Actual Indirect Costs	377,134.00	1,820,872.00	1,820,872.00
2011-2012 Fixed Carry Forward	-62,308.17	0.00	0.00
Total Indirect Costs	439,442.17	1,820,872.00	1,820,872.00
Over/(Under) Recovery	30,319.56	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	377,134.00	1,820,872.00	1,820,872.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	30,319.56	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	346,814.44	1,820,872.00	1,820,872.00
Direct Costs	5,449,672.00	4,005,934.00	4,005,934.00
Rate for 2015-2016 **	6.36*	45.45*	45.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82718
Form R0418

*** Final ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	187,975.00	1,561,211.00	1,561,211.00
2011-2012 Fixed Carry Forward	87,778.77	0.00	0.00
Total Indirect Costs	100,196.23	1,561,211.00	1,561,211.00
2011-2012 Direct Costs	5,493,103.00	4,119,867.00	4,119,867.00
2013-2014 Rate	1.82*	37.89*	37.89**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,990,787.00	4,625,378.00	4,625,378.00
Indirect costs based on rate ** multiplied by actual direct costs	109,032.32	693,806.70	1,156,344.50
2013-2014 Actual Indirect Costs	219,286.00	1,584,695.00	1,584,695.00
2011-2012 Fixed Carry Forward	87,778.77	0.00	0.00
Total Indirect Costs	131,507.23	1,584,695.00	1,584,695.00
Over/(Under) Recovery	-22,474.91	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	219,286.00	1,584,695.00	1,584,695.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-22,474.91	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	241,760.91	1,584,695.00	1,584,695.00
Direct Costs	5,990,787.00	4,625,378.00	4,625,378.00
Rate for 2015-2016 **	4.04*	34.26*	34.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82719
Form R0418

*** Final ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	86,600.08	1,001,771.46	1,001,771.46
2011-2012 Fixed Carry Forward	-28,994.27	0.00	0.00
Total Indirect Costs	115,594.35	1,001,771.46	1,001,771.46
2011-2012 Direct Costs	4,174,334.04	3,259,162.66	3,259,162.66
2013-2014 Rate	2.77*	30.74*	30.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	10,437,914.74	8,192,260.33	8,192,260.33
Indirect costs based on rate ** multiplied by actual direct costs	289,130.24	1,228,839.05	2,048,065.08
2013-2014 Actual Indirect Costs	118,139.40	2,363,793.81	2,363,793.81
2011-2012 Fixed Carry Forward	-28,994.27	0.00	0.00
Total Indirect Costs	147,133.67	2,363,793.81	2,363,793.81
Over/(Under) Recovery	141,996.57	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	118,139.40	2,363,793.81	2,363,793.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	141,996.57	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	-23,857.17	2,363,793.81	2,363,793.81
Direct Costs	10,437,914.74	8,192,260.33	8,192,260.33
Rate for 2015-2016 **	0.00*	28.85*	28.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82722
Form R0418

*** Final ***

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	153,666.94	627,739.34	627,739.34
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	153,666.94	627,739.34	627,739.34
2011-2012 Direct Costs	2,728,830.18	2,254,757.78	2,254,757.78
2013-2014 Rate	5.63*	27.84*	27.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,843,824.66	3,883,447.73	3,883,447.73
Indirect costs based on rate ** multiplied by actual direct costs	272,707.33	582,517.16	970,861.93
2013-2014 Actual Indirect Costs	227,136.36	1,187,513.29	1,187,513.29
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	227,136.36	1,187,513.29	1,187,513.29
Over/(Under) Recovery	45,570.97	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	227,136.36	1,187,513.29	1,187,513.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,570.97	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	181,565.39	1,187,513.29	1,187,513.29
Direct Costs	4,843,824.66	3,883,447.73	3,883,447.73
Rate for 2015-2016 **	3.75*	30.58*	30.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82723
Form R0418

*** Final ***

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	161,288.00	1,622,579.00	1,622,579.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	161,288.00	1,622,579.00	1,622,579.00
2011-2012 Direct Costs	5,737,721.00	4,276,430.00	4,276,430.00
2013-2014 Rate	2.81*	37.94*	37.94**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,601,359.00	5,106,407.00	5,106,407.00
Indirect costs based on rate ** multiplied by actual direct costs	185,498.19	765,961.05	1,276,601.75
2013-2014 Actual Indirect Costs	330,877.00	1,825,829.00	1,825,829.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	330,877.00	1,825,829.00	1,825,829.00
Over/(Under) Recovery	-145,378.81	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	330,877.00	1,825,829.00	1,825,829.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-145,378.81	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	476,255.81	1,825,829.00	1,825,829.00
Direct Costs	6,601,359.00	5,106,407.00	5,106,407.00
Rate for 2015-2016 **	7.21*	35.76*	35.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82724
Form R0418

*** Final ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	402,577.47	611,677.15	611,677.15
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	402,577.47	611,677.15	611,677.15
2011-2012 Direct Costs	2,095,982.76	1,886,883.08	1,886,883.08
2013-2014 Rate	19.21*	32.42*	32.42**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,492,685.19	4,943,524.19	4,943,524.19
Indirect costs based on rate ** multiplied by actual direct costs	823,902.78	741,528.63	1,235,881.05
2013-2014 Actual Indirect Costs	869,986.00	1,419,147.00	1,419,147.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	869,986.00	1,419,147.00	1,419,147.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	869,986.00	1,419,147.00	1,419,147.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	869,986.00	1,419,147.00	1,419,147.00
Direct Costs	5,492,685.19	4,943,524.19	4,943,524.19
Rate for 2015-2016 **	15.84*	28.71*	28.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82725
Form R0418

*** Final ***

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	235,554.88	235,554.88
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	235,554.88	235,554.88
2011-2012 Direct Costs	1,471,585.99	1,236,031.11	1,236,031.11
2013-2014 Rate	0.00*	19.06*	19.06**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,909,271.58	1,526,518.25	1,526,518.25
Indirect costs based on rate ** multiplied by actual direct costs	0.00	228,977.74	290,954.38
2013-2014 Actual Indirect Costs	200,479.54	583,232.87	583,232.87
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	200,479.54	583,232.87	583,232.87
Over/(Under) Recovery	0.00	0.00	-292,278.49

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	200,479.54	583,232.87	583,232.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-292,278.49
Total Projected Indirect 2015-2016 (Numerator)	200,479.54	583,232.87	875,511.36
Direct Costs	1,909,271.58	1,526,518.25	1,526,518.25
Rate for 2015-2016 **	10.50*	38.21*	57.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82727
Form R0418

*** Final ***

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	221,754.00	1,750,997.00	1,750,997.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	221,754.00	1,750,997.00	1,750,997.00
2011-2012 Direct Costs	5,907,495.00	4,378,252.00	4,378,252.00
2013-2014 Rate	3.75*	39.99*	39.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,186,008.00	4,657,430.00	4,657,430.00
Indirect costs based on rate ** multiplied by actual direct costs	231,975.30	698,614.50	1,164,357.50
2013-2014 Actual Indirect Costs	201,250.00	1,729,828.00	1,729,828.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	201,250.00	1,729,828.00	1,729,828.00
Over/(Under) Recovery	30,725.30	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	201,250.00	1,729,828.00	1,729,828.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	30,725.30	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	170,524.70	1,729,828.00	1,729,828.00
Direct Costs	6,186,008.00	4,657,430.00	4,657,430.00
Rate for 2015-2016 **	2.76*	37.14*	37.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82728
Form R0418

*** Final ***

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	79,979.75	383,000.69	383,000.69
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	79,979.75	383,000.69	383,000.69
2011-2012 Direct Costs	1,411,153.26	1,108,132.32	1,108,132.32
2013-2014 Rate	5.67*	34.56*	34.56**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,674,780.30	2,184,482.40	2,184,482.40
Indirect costs based on rate ** multiplied by actual direct costs	151,660.04	327,672.36	546,120.60
2013-2014 Actual Indirect Costs	80,571.10	570,869.00	570,869.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	80,571.10	570,869.00	570,869.00
Over/(Under) Recovery	71,088.94	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	80,571.10	570,869.00	570,869.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	71,088.94	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	9,482.16	570,869.00	570,869.00
Direct Costs	2,674,780.30	2,184,482.40	2,184,482.40
Rate for 2015-2016 **	0.35*	26.13*	26.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82729
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*** Final ***

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	258,389.00	1,961,470.00	1,961,470.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	258,389.00	1,961,470.00	1,961,470.00
2011-2012 Direct Costs	5,681,267.00	3,978,186.00	3,978,186.00
2013-2014 Rate	4.55*	49.31*	49.31**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,037,004.00	4,263,196.00	4,263,196.00
Indirect costs based on rate ** multiplied by actual direct costs	274,683.68	639,479.40	1,065,799.00
2013-2014 Actual Indirect Costs	243,437.00	2,017,245.00	2,017,245.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	243,437.00	2,017,245.00	2,017,245.00
Over/(Under) Recovery	31,246.68	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	243,437.00	2,017,245.00	2,017,245.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	31,246.68	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	212,190.32	2,017,245.00	2,017,245.00
Direct Costs	6,037,004.00	4,263,196.00	4,263,196.00
Rate for 2015-2016 **	3.51*	47.32*	47.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
School District 82730
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*** Final ***

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	18,564.34	402,584.54	402,584.54
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,564.34	402,584.54	402,584.54
2011-2012 Direct Costs	1,521,727.19	1,137,706.99	1,137,706.99
2013-2014 Rate	1.22*	35.39*	35.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,721,632.01	2,095,829.95	2,095,829.95
Indirect costs based on rate ** multiplied by actual direct costs	33,203.91	314,374.49	523,957.49
2013-2014 Actual Indirect Costs	41,402.67	667,204.73	667,204.73
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	41,402.67	667,204.73	667,204.73
Over/(Under) Recovery	-8,198.76	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	41,402.67	667,204.73	667,204.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-8,198.76	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	49,601.43	667,204.73	667,204.73
Direct Costs	2,721,632.01	2,095,829.95	2,095,829.95
Rate for 2015-2016 **	1.82*	31.83*	31.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82731
Form R0418

*** Final ***

GEE Edmonson Academy
1300 West Canfield
Detroit, MI 48201

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	233,515.55	608,285.94	608,285.94
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	233,515.55	608,285.94	608,285.94
2011-2012 Direct Costs	2,007,400.13	1,632,629.74	1,632,629.74
2013-2014 Rate	11.63*	37.26*	37.26**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,103,070.08	1,521,884.96	1,521,884.96
Indirect costs based on rate ** multiplied by actual direct costs	244,587.05	228,282.74	380,471.24
2013-2014 Actual Indirect Costs	245,196.96	826,382.08	826,382.08
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	245,196.96	826,382.08	826,382.08
Over/(Under) Recovery	-609.91	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	245,196.96	826,382.08	826,382.08
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-609.91	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	245,806.87	826,382.08	826,382.08
Direct Costs	2,103,070.08	1,521,884.96	1,521,884.96
Rate for 2015-2016 **	11.69*	54.30*	54.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82732
Form R0418

*** Final ***

GEE White Academy
5161 Charles Street
Detroit, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	378,995.88	1,066,560.44	1,066,560.44
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	378,995.88	1,066,560.44	1,066,560.44
2011-2012 Direct Costs	3,449,112.02	2,761,547.46	2,761,547.46
2013-2014 Rate	10.99*	38.62*	38.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,945,375.50	2,958,815.56	2,958,815.56
Indirect costs based on rate ** multiplied by actual direct costs	433,596.77	443,822.33	739,703.89
2013-2014 Actual Indirect Costs	464,541.00	1,451,100.94	1,451,100.94
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	464,541.00	1,451,100.94	1,451,100.94
Over/(Under) Recovery	-30,944.23	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	464,541.00	1,451,100.94	1,451,100.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-30,944.23	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	495,485.23	1,451,100.94	1,451,100.94
Direct Costs	3,945,375.50	2,958,815.56	2,958,815.56
Rate for 2015-2016 **	12.56*	49.04*	49.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82733
Form R0418

*** Final ***

Hamilton Academy
14223 Southampton
Detroit, MI 48213

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	67,706.71	587,864.35	587,864.35
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	67,706.71	587,864.35	587,864.35
2011-2012 Direct Costs	3,466,207.47	2,946,049.83	2,946,049.83
2013-2014 Rate	1.95*	19.95*	19.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,256,677.97	2,704,997.95	2,704,997.95
Indirect costs based on rate ** multiplied by actual direct costs	63,505.22	405,749.69	539,647.09
2013-2014 Actual Indirect Costs	219,035.79	770,715.81	770,715.81
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	219,035.79	770,715.81	770,715.81
Over/(Under) Recovery	-155,530.57	0.00	-231,068.72

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	219,035.79	770,715.81	770,715.81
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-155,530.57	0.00	-231,068.72
Total Projected Indirect 2015-2016 (Numerator)	374,566.36	770,715.81	1,001,784.53
Direct Costs	3,256,677.97	2,704,997.95	2,704,997.95
Rate for 2015-2016 **	11.50*	28.49*	37.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82734
Form R0418

*** Final ***

New Paradigm Glazer Academy
2001 LABELLE
DETROIT, MI 48238

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	106,415.00	258,350.00	258,350.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,415.00	258,350.00	258,350.00
2011-2012 Direct Costs	1,329,925.00	1,177,990.00	1,177,990.00
2013-2014 Rate	8.00*	21.93*	21.93**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,584,971.00	1,188,828.00	1,188,828.00
Indirect costs based on rate ** multiplied by actual direct costs	126,797.68	178,324.20	260,709.98
2013-2014 Actual Indirect Costs	57,597.00	453,740.00	453,740.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,597.00	453,740.00	453,740.00
Over/(Under) Recovery	69,200.68	0.00	-193,030.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	57,597.00	453,740.00	453,740.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	69,200.68	0.00	-193,030.02
Total Projected Indirect 2015-2016 (Numerator)	-11,603.68	453,740.00	646,770.02
Direct Costs	1,584,971.00	1,188,828.00	1,188,828.00
Rate for 2015-2016 **	0.00*	38.17*	54.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82735
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*** Final ***

New Paradigm Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	111,568.00	270,637.00	270,637.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	111,568.00	270,637.00	270,637.00
2011-2012 Direct Costs	1,305,056.00	1,145,987.00	1,145,987.00
2013-2014 Rate	8.55*	23.62*	23.62**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,872,021.00	1,478,620.00	1,478,620.00
Indirect costs based on rate ** multiplied by actual direct costs	160,057.80	221,793.00	349,250.04
2013-2014 Actual Indirect Costs	60,196.00	453,597.00	453,597.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	60,196.00	453,597.00	453,597.00
Over/(Under) Recovery	99,861.80	0.00	-104,346.96

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	60,196.00	453,597.00	453,597.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	99,861.80	0.00	-104,346.96
Total Projected Indirect 2015-2016 (Numerator)	-39,665.80	453,597.00	557,943.96
Direct Costs	1,872,021.00	1,478,620.00	1,478,620.00
Rate for 2015-2016 **	0.00*	30.68*	37.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82736
Form R0418

*** Final ***

Starr Detroit Academy
19360 HARPER AVE
HARPER WOODS, MI 48225

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,596,402.30	5,691,222.36	5,691,222.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	242,880.28	1,148,060.22	1,148,060.22
Total Indirect Costs	242,880.28	1,148,060.22	1,148,060.22
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	242,880.28	1,148,060.22	1,148,060.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	242,880.28	1,148,060.22	1,148,060.22
Direct Costs	6,596,402.30	5,691,222.36	5,691,222.36
Rate for 2015-2016 **	3.68*	20.17*	20.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82738
Form R0418

*** Final ***

Academy of International Studies
3056 HANLEY ST
HAMTRAMCK, MI 48212

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,124,470.54	834,066.35	834,066.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	21,303.49	311,707.68	311,707.68
Total Indirect Costs	21,303.49	311,707.68	311,707.68
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	21,303.49	311,707.68	311,707.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	21,303.49	311,707.68	311,707.68
Direct Costs	1,124,470.54	834,066.35	834,066.35
Rate for 2015-2016 **	1.89*	37.37*	37.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82739
Form R0418

*** Final ***

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,206,253.26	1,788,174.54	1,788,174.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	74,552.15	492,630.87	492,630.87
Total Indirect Costs	74,552.15	492,630.87	492,630.87
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	74,552.15	492,630.87	492,630.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	74,552.15	492,630.87	492,630.87
Direct Costs	2,206,253.26	1,788,174.54	1,788,174.54
Rate for 2015-2016 **	3.38*	27.55*	27.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82741
Form R0418

*** Final ***

Cornerstone Health and Technology School
17351 Southfield Road
Detroit, MI 48235

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,464,077.11	1,206,803.02	1,206,803.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	61,747.74	319,021.83	319,021.83
Total Indirect Costs	61,747.74	319,021.83	319,021.83
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	61,747.74	319,021.83	319,021.83
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	61,747.74	319,021.83	319,021.83
Direct Costs	1,464,077.11	1,206,803.02	1,206,803.02
Rate for 2015-2016 **	4.22*	26.44*	26.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82742
Form R0418

*** Final ***

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,684,484.65	2,095,491.02	2,095,491.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	35,153.98	624,147.61	624,147.61
Total Indirect Costs	35,153.98	624,147.61	624,147.61
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	35,153.98	624,147.61	624,147.61
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	35,153.98	624,147.61	624,147.61
Direct Costs	2,684,484.65	2,095,491.02	2,095,491.02
Rate for 2015-2016 **	1.31*	29.79*	29.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82743
Form R0418

*** Final ***

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,396,883.00	3,765,172.00	3,765,172.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	191,919.00	1,823,630.00	1,823,630.00
Total Indirect Costs	191,919.00	1,823,630.00	1,823,630.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	191,919.00	1,823,630.00	1,823,630.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	191,919.00	1,823,630.00	1,823,630.00
Direct Costs	5,396,883.00	3,765,172.00	3,765,172.00
Rate for 2015-2016 **	3.56*	48.43*	48.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82744
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*** Final ***

Escuela Avancemos
3811 Cicotte Street
Detroit, MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,557,615.69	1,320,185.65	1,320,185.65
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	104,521.33	341,951.37	341,951.37
Total Indirect Costs	104,521.33	341,951.37	341,951.37
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	104,521.33	341,951.37	341,951.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	104,521.33	341,951.37	341,951.37
Direct Costs	1,557,615.69	1,320,185.65	1,320,185.65
Rate for 2015-2016 **	6.71*	25.90*	25.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82745
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*** Final ***

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,312,780.63	1,864,160.32	1,864,160.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	428,165.74	876,786.05	876,786.05
Total Indirect Costs	428,165.74	876,786.05	876,786.05
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	428,165.74	876,786.05	876,786.05
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	428,165.74	876,786.05	876,786.05
Direct Costs	2,312,780.63	1,864,160.32	1,864,160.32
Rate for 2015-2016 **	18.51*	47.03*	47.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82746
Form R0418

*** Final ***

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,907,416.76	3,581,104.54	3,581,104.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	325,135.46	651,447.68	651,447.68
Total Indirect Costs	325,135.46	651,447.68	651,447.68
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	325,135.46	651,447.68	651,447.68
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	325,135.46	651,447.68	651,447.68
Direct Costs	3,907,416.76	3,581,104.54	3,581,104.54
Rate for 2015-2016 **	8.32*	18.19*	18.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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
2013-2014 Actual Direct Costs	3,553,225.85	3,099,269.10	3,099,269.10
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	163,569.48	617,526.23	617,526.23
Total Indirect Costs	163,569.48	617,526.23	617,526.23
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	163,569.48	617,526.23	617,526.23
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	163,569.48	617,526.23	617,526.23
Direct Costs	3,553,225.85	3,099,269.10	3,099,269.10
Rate for 2015-2016 **	4.60*	19.92*	19.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82748
Form R0418

*** Final ***

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,117,794.32	1,763,093.47	1,763,093.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	36,438.16	391,139.01	391,139.01
Total Indirect Costs	36,438.16	391,139.01	391,139.01
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	36,438.16	391,139.01	391,139.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	36,438.16	391,139.01	391,139.01
Direct Costs	2,117,794.32	1,763,093.47	1,763,093.47
Rate for 2015-2016 **	1.72*	22.18*	22.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82749
Form R0418

*** Final ***

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,326,556.37	5,248,046.84	5,248,046.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	121,964.76	1,200,474.29	1,200,474.29
Total Indirect Costs	121,964.76	1,200,474.29	1,200,474.29
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	121,964.76	1,200,474.29	1,200,474.29
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	121,964.76	1,200,474.29	1,200,474.29
Direct Costs	6,326,556.37	5,248,046.84	5,248,046.84
Rate for 2015-2016 **	1.93*	22.87*	22.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82750
Form R0418

*** Final ***

Wolverine Academy (SDA)
2629 Lenox
Detroit, MI 48215

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,204,818.27	1,172,026.49	1,172,026.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	193,024.32	225,816.10	225,816.10
Total Indirect Costs	193,024.32	225,816.10	225,816.10
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	193,024.32	225,816.10	225,816.10
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	193,024.32	225,816.10	225,816.10
Direct Costs	1,204,818.27	1,172,026.49	1,172,026.49
Rate for 2015-2016 **	16.02*	19.27*	19.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82751
Form R0418

*** Final ***

Michigan Educational Choice Center
23901 Fenkell Street
Detroit, MI 48223

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	12,368,691.00	10,906,989.00	10,906,989.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	287,094.00	1,748,796.00	1,748,796.00
Total Indirect Costs	287,094.00	1,748,796.00	1,748,796.00
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	287,094.00	1,748,796.00	1,748,796.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	287,094.00	1,748,796.00	1,748,796.00
Direct Costs	12,368,691.00	10,906,989.00	10,906,989.00
Rate for 2015-2016 **	2.32*	16.03*	16.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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
2013-2014 Actual Direct Costs	982,090.07	979,890.07	979,890.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	140,149.73	142,349.73	142,349.73
Total Indirect Costs	140,149.73	142,349.73	142,349.73
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	140,149.73	142,349.73	142,349.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	140,149.73	142,349.73	142,349.73
Direct Costs	982,090.07	979,890.07	979,890.07
Rate for 2015-2016 **	14.27*	14.53*	14.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82754
Form R0418

*** Final ***

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,617,373.62	1,508,393.61	1,508,393.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	128,853.94	237,833.95	237,833.95
Total Indirect Costs	128,853.94	237,833.95	237,833.95
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	128,853.94	237,833.95	237,833.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	128,853.94	237,833.95	237,833.95
Direct Costs	1,617,373.62	1,508,393.61	1,508,393.61
Rate for 2015-2016 **	7.97*	15.77*	15.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82755
Form R0418

*** Final ***

Southwest Detroit Lighthouse Charter Academy
4001 29th St
Detroit , MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,361,415.37	1,863,778.89	1,863,778.89
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	81,471.89	579,108.37	579,108.37
Total Indirect Costs	81,471.89	579,108.37	579,108.37
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	81,471.89	579,108.37	579,108.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	81,471.89	579,108.37	579,108.37
Direct Costs	2,361,415.37	1,863,778.89	1,863,778.89
Rate for 2015-2016 **	3.45*	31.07*	31.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82756
Form R0418

*** Final ***

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,614,316.70	1,169,920.50	1,169,920.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2013-2014 Actual Indirect Costs	98,988.30	543,384.50	543,384.50
Total Indirect Costs	98,988.30	543,384.50	543,384.50
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	98,988.30	543,384.50	543,384.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	98,988.30	543,384.50	543,384.50
Direct Costs	1,614,316.70	1,169,920.50	1,169,920.50
Rate for 2015-2016 **	6.13*	46.45*	46.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82904
Form R0418

*** Final ***

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	703,697.00	2,257,278.00	2,257,278.00
2011-2012 Fixed Carry Forward	-195,799.06	0.00	0.00
Total Indirect Costs	899,496.06	2,257,278.00	2,257,278.00
2011-2012 Direct Costs	9,592,182.00	8,038,601.00	8,038,601.00
2013-2014 Rate	9.38*	28.08*	28.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,967,594.54	7,421,048.13	7,421,048.13
Indirect costs based on rate ** multiplied by actual direct costs	841,160.37	1,113,157.22	1,855,262.03
2013-2014 Actual Indirect Costs	664,146.03	2,210,692.44	2,210,692.44
2011-2012 Fixed Carry Forward	-195,799.06	0.00	0.00
Total Indirect Costs	859,945.09	2,210,692.44	2,210,692.44
Over/(Under) Recovery	-18,784.72	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	664,146.03	2,210,692.44	2,210,692.44
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-18,784.72	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	682,930.75	2,210,692.44	2,210,692.44
Direct Costs	8,967,594.54	7,421,048.13	7,421,048.13
Rate for 2015-2016 **	7.62*	29.79*	29.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82905
Form R0418

*** Final ***

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	49,067.73	253,408.57	253,408.57
2011-2012 Fixed Carry Forward	8,481.97	39,771.54	43,173.31
Total Indirect Costs	40,585.76	213,637.03	210,235.26
2011-2012 Direct Costs	2,678,434.63	2,474,093.79	2,474,093.79
2013-2014 Rate	1.52*	8.63*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,590,852.52	1,373,706.89	1,373,706.89
Indirect costs based on rate ** multiplied by actual direct costs	24,180.96	118,550.90	116,765.09
2013-2014 Actual Indirect Costs	103,881.53	321,027.16	321,027.16
2011-2012 Fixed Carry Forward	8,481.97	39,771.54	43,173.31
Total Indirect Costs	95,399.56	281,255.62	277,853.85
Over/(Under) Recovery	-71,218.60	-162,704.72	-161,088.76

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	103,881.53	321,027.16	321,027.16
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-71,218.60	-162,704.72	-161,088.76
Total Projected Indirect 2015-2016 (Numerator)	175,100.13	483,731.88	482,115.92
Direct Costs	1,590,852.52	1,373,706.89	1,373,706.89
Rate for 2015-2016 **	11.01*	35.21*	35.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82907
Form R0418

*** Final ***

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	111,851.21	1,107,339.94	1,107,339.94
2011-2012 Fixed Carry Forward	-11,910.80	0.00	422,239.60
Total Indirect Costs	123,762.01	1,107,339.94	685,100.34
2011-2012 Direct Costs	8,615,552.87	7,620,064.14	7,620,064.14
2013-2014 Rate	1.44*	14.53*	8.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,264,833.02	7,452,614.46	7,452,614.46
Indirect costs based on rate ** multiplied by actual direct costs	119,013.60	1,082,864.88	669,990.04
2013-2014 Actual Indirect Costs	161,737.74	973,956.30	973,956.30
2011-2012 Fixed Carry Forward	-11,910.80	0.00	422,239.60
Total Indirect Costs	173,648.54	973,956.30	551,716.70
Over/(Under) Recovery	-54,634.94	108,908.58	118,273.34

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	161,737.74	973,956.30	973,956.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-54,634.94	108,908.58	118,273.34
Total Projected Indirect 2015-2016 (Numerator)	216,372.68	865,047.72	855,682.96
Direct Costs	8,264,833.02	7,452,614.46	7,452,614.46
Rate for 2015-2016 **	2.62*	11.61*	11.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82910
Form R0418

*** Final ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	13,149.00	204,235.00	204,235.00
2011-2012 Fixed Carry Forward	1,184.09	63,431.52	57,157.74
Total Indirect Costs	11,964.91	140,803.48	147,077.26
2011-2012 Direct Costs	2,349,687.00	2,158,601.00	2,158,601.00
2013-2014 Rate	0.51*	6.52*	6.81**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,895,320.00	2,486,933.00	2,486,933.00
Indirect costs based on rate ** multiplied by actual direct costs	14,766.13	162,148.03	169,360.14
2013-2014 Actual Indirect Costs	11,265.00	419,652.00	419,652.00
2011-2012 Fixed Carry Forward	1,184.09	63,431.52	57,157.74
Total Indirect Costs	10,080.91	356,220.48	362,494.26
Over/(Under) Recovery	4,685.22	-194,072.45	-193,134.12

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	11,265.00	419,652.00	419,652.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	4,685.22	-194,072.45	-193,134.12
Total Projected Indirect 2015-2016 (Numerator)	6,579.78	613,724.45	612,786.12
Direct Costs	2,895,320.00	2,486,933.00	2,486,933.00
Rate for 2015-2016 **	0.23*	24.68*	24.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82911
Form R0418

*** Final ***

Gaudior Academy
27100 AVONDALE ST
INKSTER, MI 48141

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	81,632.00	252,521.00	252,521.00
2011-2012 Fixed Carry Forward	21,094.06	0.00	121,983.62
Total Indirect Costs	60,537.94	252,521.00	130,537.38
2011-2012 Direct Costs	1,917,800.00	1,746,911.00	1,746,911.00
2013-2014 Rate	3.16*	14.46*	7.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,958,984.88	1,697,300.38	1,697,300.38
Indirect costs based on rate ** multiplied by actual direct costs	61,903.92	245,429.63	126,788.34
2013-2014 Actual Indirect Costs	3,304.34	264,988.84	264,988.84
2011-2012 Fixed Carry Forward	21,094.06	0.00	121,983.62
Total Indirect Costs	-17,789.72	264,988.84	143,005.22
Over/(Under) Recovery	79,693.64	-19,559.21	-16,216.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	3,304.34	264,988.84	264,988.84
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	79,693.64	-19,559.21	-16,216.88
Total Projected Indirect 2015-2016 (Numerator)	-76,389.30	284,548.05	281,205.72
Direct Costs	1,958,984.88	1,697,300.38	1,697,300.38
Rate for 2015-2016 **	0.00*	16.76*	16.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82913
Form R0418

*** Final ***

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	191,589.47	1,092,707.99	1,092,707.99
2011-2012 Fixed Carry Forward	191,249.98	0.00	0.00
Total Indirect Costs	339.49	1,092,707.99	1,092,707.99
2011-2012 Direct Costs	6,183,351.76	5,282,233.24	5,282,233.24
2013-2014 Rate	0.01*	20.69*	20.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,977,322.10	5,114,289.27	5,114,289.27
Indirect costs based on rate ** multiplied by actual direct costs	597.73	767,143.39	1,058,146.45
2013-2014 Actual Indirect Costs	377,524.47	1,240,557.30	1,240,557.30
2011-2012 Fixed Carry Forward	191,249.98	0.00	0.00
Total Indirect Costs	186,274.49	1,240,557.30	1,240,557.30
Over/(Under) Recovery	-185,676.76	0.00	-182,410.85

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	377,524.47	1,240,557.30	1,240,557.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-185,676.76	0.00	-182,410.85
Total Projected Indirect 2015-2016 (Numerator)	563,201.23	1,240,557.30	1,422,968.15
Direct Costs	5,977,322.10	5,114,289.27	5,114,289.27
Rate for 2015-2016 **	9.42*	24.26*	27.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82915
Form R0418

*** Final ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	188,397.00	832,038.00	832,038.00
2011-2012 Fixed Carry Forward	-137,074.33	0.00	-132,970.39
Total Indirect Costs	325,471.33	832,038.00	965,008.39
2011-2012 Direct Costs	4,235,972.00	3,592,331.00	3,592,331.00
2013-2014 Rate	7.68*	23.16*	26.86**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,683,817.00	3,170,159.00	3,170,159.00
Indirect costs based on rate ** multiplied by actual direct costs	282,917.15	475,523.85	792,539.75
2013-2014 Actual Indirect Costs	112,887.00	626,545.00	626,545.00
2011-2012 Fixed Carry Forward	-137,074.33	0.00	-132,970.39
Total Indirect Costs	249,961.33	626,545.00	759,515.39
Over/(Under) Recovery	32,955.82	0.00	33,024.36

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	112,887.00	626,545.00	626,545.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	32,955.82	0.00	33,024.36
Total Projected Indirect 2015-2016 (Numerator)	79,931.18	626,545.00	593,520.64
Direct Costs	3,683,817.00	3,170,159.00	3,170,159.00
Rate for 2015-2016 **	2.17*	19.76*	18.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82916
Form R0418

*** Final ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	186,057.00	485,678.00	485,678.00
2011-2012 Fixed Carry Forward	-1,810.52	0.00	0.00
Total Indirect Costs	187,867.52	485,678.00	485,678.00
2011-2012 Direct Costs	2,962,162.00	2,662,541.00	2,662,541.00
2013-2014 Rate	6.34*	18.24*	18.24**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,023,650.00	2,734,938.00	2,734,938.00
Indirect costs based on rate ** multiplied by actual direct costs	191,699.41	410,240.70	498,852.69
2013-2014 Actual Indirect Costs	174,833.00	463,545.00	463,545.00
2011-2012 Fixed Carry Forward	-1,810.52	0.00	0.00
Total Indirect Costs	176,643.52	463,545.00	463,545.00
Over/(Under) Recovery	15,055.89	0.00	35,307.69

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	174,833.00	463,545.00	463,545.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	15,055.89	0.00	35,307.69
Total Projected Indirect 2015-2016 (Numerator)	159,777.11	463,545.00	428,237.31
Direct Costs	3,023,650.00	2,734,938.00	2,734,938.00
Rate for 2015-2016 **	5.28*	16.95*	15.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82918
Form R0418

*** Final ***

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	655,579.78	2,519,573.95	2,519,573.95
2011-2012 Fixed Carry Forward	16,667.98	0.00	19,536.55
Total Indirect Costs	638,911.80	2,519,573.95	2,500,037.40
2011-2012 Direct Costs	16,844,906.77	14,980,912.60	14,980,912.60
2013-2014 Rate	3.79*	16.82*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	18,195,299.96	15,968,028.83	15,968,028.83
Indirect costs based on rate ** multiplied by actual direct costs	689,601.87	2,395,204.32	2,665,064.01
2013-2014 Actual Indirect Costs	702,460.82	2,929,731.95	2,929,731.95
2011-2012 Fixed Carry Forward	16,667.98	0.00	19,536.55
Total Indirect Costs	685,792.84	2,929,731.95	2,910,195.40
Over/(Under) Recovery	3,809.03	0.00	-245,131.39

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	702,460.82	2,929,731.95	2,929,731.95
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,809.03	0.00	-245,131.39
Total Projected Indirect 2015-2016 (Numerator)	698,651.79	2,929,731.95	3,174,863.34
Direct Costs	18,195,299.96	15,968,028.83	15,968,028.83
Rate for 2015-2016 **	3.84*	18.35*	19.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82919
Form R0418

*** Final ***

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	111,212.12	676,614.84	676,614.84
2011-2012 Fixed Carry Forward	7,484.19	0.00	0.00
Total Indirect Costs	103,727.93	676,614.84	676,614.84
2011-2012 Direct Costs	2,594,187.38	2,028,784.66	2,028,784.66
2013-2014 Rate	4.00*	33.35*	33.35**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,247,524.83	1,659,938.94	1,659,938.94
Indirect costs based on rate ** multiplied by actual direct costs	89,900.99	248,990.84	414,984.74
2013-2014 Actual Indirect Costs	176,727.33	764,313.22	764,313.22
2011-2012 Fixed Carry Forward	7,484.19	0.00	0.00
Total Indirect Costs	169,243.14	764,313.22	764,313.22
Over/(Under) Recovery	-79,342.15	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	176,727.33	764,313.22	764,313.22
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-79,342.15	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	256,069.48	764,313.22	764,313.22
Direct Costs	2,247,524.83	1,659,938.94	1,659,938.94
Rate for 2015-2016 **	11.39*	46.04*	46.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82921
Form R0418

*** Final ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	345,469.75	1,305,323.98	1,305,323.98
2011-2012 Fixed Carry Forward	447.02	0.00	-34,765.02
Total Indirect Costs	345,022.73	1,305,323.98	1,340,089.00
2011-2012 Direct Costs	6,249,441.92	5,289,587.69	5,289,587.69
2013-2014 Rate	5.52*	24.68*	25.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,184,237.37	5,094,888.21	5,094,888.21
Indirect costs based on rate ** multiplied by actual direct costs	341,369.90	764,233.23	1,273,722.05
2013-2014 Actual Indirect Costs	314,366.08	1,403,715.24	1,403,715.24
2011-2012 Fixed Carry Forward	447.02	0.00	-34,765.02
Total Indirect Costs	313,919.06	1,403,715.24	1,438,480.26
Over/(Under) Recovery	27,450.84	0.00	-164,758.21

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	314,366.08	1,403,715.24	1,403,715.24
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	27,450.84	0.00	-164,758.21
Total Projected Indirect 2015-2016 (Numerator)	286,915.24	1,403,715.24	1,568,473.45
Direct Costs	6,184,237.37	5,094,888.21	5,094,888.21
Rate for 2015-2016 **	4.64*	27.55*	30.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82923
Form R0418

*** Final ***

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	200,645.75	2,359,580.67	2,359,580.67
2011-2012 Fixed Carry Forward	-194,740.03	-479,247.71	-479,247.71
Total Indirect Costs	395,385.78	2,838,828.38	2,838,828.38
2011-2012 Direct Costs	16,976,214.90	14,817,279.98	14,817,279.98
2013-2014 Rate	2.33*	19.16*	19.16**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	17,222,571.42	15,002,548.39	15,002,548.39
Indirect costs based on rate ** multiplied by actual direct costs	401,285.91	2,250,382.26	2,874,488.27
2013-2014 Actual Indirect Costs	263,329.40	2,483,352.43	2,483,352.43
2011-2012 Fixed Carry Forward	-194,740.03	-479,247.71	-479,247.71
Total Indirect Costs	458,069.43	2,962,600.14	2,962,600.14
Over/(Under) Recovery	-56,783.52	0.00	-88,111.87

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	263,329.40	2,483,352.43	2,483,352.43
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-56,783.52	0.00	-88,111.87
Total Projected Indirect 2015-2016 (Numerator)	320,112.92	2,483,352.43	2,571,464.30
Direct Costs	17,222,571.42	15,002,548.39	15,002,548.39
Rate for 2015-2016 **	1.86*	16.55*	17.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	14,501.00	1,681,688.00	1,681,688.00
2011-2012 Fixed Carry Forward	41,862.67	0.00	56,507.22
Total Indirect Costs	-27,361.67	1,681,688.00	1,625,180.78
2011-2012 Direct Costs	10,651,532.00	8,984,345.00	8,984,345.00
2013-2014 Rate	0.00*	18.72*	18.09**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,611,667.00	7,877,233.00	7,877,233.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,181,584.95	1,424,991.45
2013-2014 Actual Indirect Costs	11,489.00	1,745,923.00	1,745,923.00
2011-2012 Fixed Carry Forward	41,862.67	0.00	56,507.22
Total Indirect Costs	-30,373.67	1,745,923.00	1,689,415.78
Over/(Under) Recovery	0.00	0.00	-264,424.33

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	11,489.00	1,745,923.00	1,745,923.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-264,424.33
Total Projected Indirect 2015-2016 (Numerator)	11,489.00	1,745,923.00	2,010,347.33
Direct Costs	9,611,667.00	7,877,233.00	7,877,233.00
Rate for 2015-2016 **	0.12*	22.16*	25.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82925
Form R0418

*** Final ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	480,680.40	1,311,704.24	1,311,704.24
2011-2012 Fixed Carry Forward	-167,128.61	0.00	-345,209.71
Total Indirect Costs	647,809.01	1,311,704.24	1,656,913.95
2011-2012 Direct Costs	7,319,805.21	6,488,781.37	6,488,781.37
2013-2014 Rate	8.85*	20.21*	25.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,381,630.00	6,419,868.00	6,419,868.00
Indirect costs based on rate ** multiplied by actual direct costs	653,274.26	962,980.20	1,604,967.00
2013-2014 Actual Indirect Costs	464,272.00	1,426,034.00	1,426,034.00
2011-2012 Fixed Carry Forward	-167,128.61	0.00	-345,209.71
Total Indirect Costs	631,400.61	1,426,034.00	1,771,243.71
Over/(Under) Recovery	21,873.65	0.00	-166,276.71

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	464,272.00	1,426,034.00	1,426,034.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	21,873.65	0.00	-166,276.71
Total Projected Indirect 2015-2016 (Numerator)	442,398.35	1,426,034.00	1,592,310.71
Direct Costs	7,381,630.00	6,419,868.00	6,419,868.00
Rate for 2015-2016 **	5.99*	22.21*	24.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82926
Form R0418

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	278,451.97	902,950.84	902,950.84
2011-2012 Fixed Carry Forward	27,330.33	0.00	0.00
Total Indirect Costs	251,121.64	902,950.84	902,950.84
2011-2012 Direct Costs	4,243,297.32	3,618,798.45	3,618,798.45
2013-2014 Rate	5.92*	24.95*	24.95**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,348,819.50	3,742,896.24	3,742,896.24
Indirect costs based on rate ** multiplied by actual direct costs	257,450.11	561,434.44	933,852.61
2013-2014 Actual Indirect Costs	252,043.71	857,966.97	857,966.97
2011-2012 Fixed Carry Forward	27,330.33	0.00	0.00
Total Indirect Costs	224,713.38	857,966.97	857,966.97
Over/(Under) Recovery	32,736.73	0.00	75,885.64

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	252,043.71	857,966.97	857,966.97
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	32,736.73	0.00	75,885.64
Total Projected Indirect 2015-2016 (Numerator)	219,306.98	857,966.97	782,081.33
Direct Costs	4,348,819.50	3,742,896.24	3,742,896.24
Rate for 2015-2016 **	5.04*	22.92*	20.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82928
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*** Final ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	353,382.85	1,081,188.45	1,081,188.45
2011-2012 Fixed Carry Forward	-42,397.30	0.00	0.00
Total Indirect Costs	395,780.15	1,081,188.45	1,081,188.45
2011-2012 Direct Costs	4,328,414.84	3,600,609.24	3,600,609.24
2013-2014 Rate	9.14*	30.03*	30.03**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,347,422.96	3,410,748.10	3,410,748.10
Indirect costs based on rate ** multiplied by actual direct costs	397,354.46	511,612.22	852,687.03
2013-2014 Actual Indirect Costs	353,104.44	1,289,779.30	1,289,779.30
2011-2012 Fixed Carry Forward	-42,397.30	0.00	0.00
Total Indirect Costs	395,501.74	1,289,779.30	1,289,779.30
Over/(Under) Recovery	1,852.72	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	353,104.44	1,289,779.30	1,289,779.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	1,852.72	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	351,251.72	1,289,779.30	1,289,779.30
Direct Costs	4,347,422.96	3,410,748.10	3,410,748.10
Rate for 2015-2016 **	8.08*	37.82*	37.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82929
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*** Final ***

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	649,767.80	1,901,600.18	1,901,600.18
2011-2012 Fixed Carry Forward	-100,440.06	0.00	-287,794.70
Total Indirect Costs	750,207.86	1,901,600.18	2,189,394.88
2011-2012 Direct Costs	9,209,453.09	7,957,620.71	7,957,620.71
2013-2014 Rate	8.15*	23.90*	27.51**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,491,594.68	7,274,310.17	7,274,310.17
Indirect costs based on rate ** multiplied by actual direct costs	692,064.97	1,091,146.53	1,818,577.54
2013-2014 Actual Indirect Costs	327,639.91	1,544,924.42	1,544,924.42
2011-2012 Fixed Carry Forward	-100,440.06	0.00	-287,794.70
Total Indirect Costs	428,079.97	1,544,924.42	1,832,719.12
Over/(Under) Recovery	263,985.00	0.00	-14,141.58

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	327,639.91	1,544,924.42	1,544,924.42
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	263,985.00	0.00	-14,141.58
Total Projected Indirect 2015-2016 (Numerator)	63,654.91	1,544,924.42	1,559,066.00
Direct Costs	8,491,594.68	7,274,310.17	7,274,310.17
Rate for 2015-2016 **	0.75*	21.24*	21.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82930
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*** Final ***

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	93,093.00	709,760.00	709,760.00
2011-2012 Fixed Carry Forward	-48,225.14	0.00	0.00
Total Indirect Costs	141,318.14	709,760.00	709,760.00
2011-2012 Direct Costs	3,489,709.00	2,873,042.00	2,873,042.00
2013-2014 Rate	4.05*	24.70*	24.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,575,826.77	3,034,662.97	3,034,662.97
Indirect costs based on rate ** multiplied by actual direct costs	144,820.98	455,199.45	749,561.75
2013-2014 Actual Indirect Costs	70,406.05	611,569.85	611,569.85
2011-2012 Fixed Carry Forward	-48,225.14	0.00	0.00
Total Indirect Costs	118,631.19	611,569.85	611,569.85
Over/(Under) Recovery	26,189.79	0.00	137,991.90

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	70,406.05	611,569.85	611,569.85
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	26,189.79	0.00	137,991.90
Total Projected Indirect 2015-2016 (Numerator)	44,216.26	611,569.85	473,577.95
Direct Costs	3,575,826.77	3,034,662.97	3,034,662.97
Rate for 2015-2016 **	1.24*	20.15*	15.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82933
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*** Final ***

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	230,771.00	898,652.00	898,652.00
2011-2012 Fixed Carry Forward	12,250.58	0.00	0.00
Total Indirect Costs	218,520.42	898,652.00	898,652.00
2011-2012 Direct Costs	3,635,374.00	2,967,493.00	2,967,493.00
2013-2014 Rate	6.01*	30.28*	30.28**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,852,905.52	2,429,714.52	2,429,714.52
Indirect costs based on rate ** multiplied by actual direct costs	171,459.62	364,457.18	607,428.63
2013-2014 Actual Indirect Costs	254,197.00	677,388.00	677,388.00
2011-2012 Fixed Carry Forward	12,250.58	0.00	0.00
Total Indirect Costs	241,946.42	677,388.00	677,388.00
Over/(Under) Recovery	-70,486.80	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	254,197.00	677,388.00	677,388.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,486.80	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	324,683.80	677,388.00	677,388.00
Direct Costs	2,852,905.52	2,429,714.52	2,429,714.52
Rate for 2015-2016 **	11.38*	27.88*	27.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82937
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*** Final ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	205,620.41	831,361.09	831,361.09
2011-2012 Fixed Carry Forward	-34,510.21	0.00	0.00
Total Indirect Costs	240,130.62	831,361.09	831,361.09
2011-2012 Direct Costs	3,665,509.10	3,039,768.42	3,039,768.42
2013-2014 Rate	6.55*	27.35*	27.35**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,782,586.62	3,222,236.03	3,222,236.03
Indirect costs based on rate ** multiplied by actual direct costs	247,759.42	483,335.40	805,559.01
2013-2014 Actual Indirect Costs	164,004.16	724,354.75	724,354.75
2011-2012 Fixed Carry Forward	-34,510.21	0.00	0.00
Total Indirect Costs	198,514.37	724,354.75	724,354.75
Over/(Under) Recovery	49,245.05	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	164,004.16	724,354.75	724,354.75
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	49,245.05	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	114,759.11	724,354.75	724,354.75
Direct Costs	3,782,586.62	3,222,236.03	3,222,236.03
Rate for 2015-2016 **	3.03*	22.48*	22.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82938
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*** Final ***

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,337,760.00	2,442,540.00	2,442,540.00
2011-2012 Fixed Carry Forward	-304,220.38	0.00	-502,858.01
Total Indirect Costs	1,641,980.38	2,442,540.00	2,945,398.01
2011-2012 Direct Costs	9,998,906.00	8,894,126.00	8,894,126.00
2013-2014 Rate	16.42*	27.46*	33.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,834,437.00	10,665,730.00	10,665,730.00
Indirect costs based on rate ** multiplied by actual direct costs	1,775,165.55	1,599,859.50	2,666,432.50
2013-2014 Actual Indirect Costs	906,955.00	2,075,662.00	2,075,662.00
2011-2012 Fixed Carry Forward	-304,220.38	0.00	-502,858.01
Total Indirect Costs	1,211,175.38	2,075,662.00	2,578,520.01
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	906,955.00	2,075,662.00	2,075,662.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	906,955.00	2,075,662.00	2,075,662.00
Direct Costs	11,834,437.00	10,665,730.00	10,665,730.00
Rate for 2015-2016 **	7.66*	19.46*	19.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82940
Form R0418

*** Final ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	330,525.07	1,523,497.86	1,523,497.86
2011-2012 Fixed Carry Forward	-18,664.78	0.00	0.00
Total Indirect Costs	349,189.85	1,523,497.86	1,523,497.86
2011-2012 Direct Costs	6,899,139.68	5,706,166.89	5,706,166.89
2013-2014 Rate	5.06*	26.70*	26.70**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,545,539.60	6,453,462.41	6,453,462.41
Indirect costs based on rate ** multiplied by actual direct costs	381,804.30	968,019.36	1,613,365.60
2013-2014 Actual Indirect Costs	392,748.59	1,484,825.78	1,484,825.78
2011-2012 Fixed Carry Forward	-18,664.78	0.00	0.00
Total Indirect Costs	411,413.37	1,484,825.78	1,484,825.78
Over/(Under) Recovery	-29,609.07	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	392,748.59	1,484,825.78	1,484,825.78
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-29,609.07	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	422,357.66	1,484,825.78	1,484,825.78
Direct Costs	7,545,539.60	6,453,462.41	6,453,462.41
Rate for 2015-2016 **	5.60*	23.01*	23.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82941
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*** Final ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	424,802.39	1,382,516.82	1,382,516.82
2011-2012 Fixed Carry Forward	71,765.61	0.00	178,127.60
Total Indirect Costs	353,036.78	1,382,516.82	1,204,389.22
2011-2012 Direct Costs	10,897,837.35	9,940,122.92	9,940,122.92
2013-2014 Rate	3.24*	13.91*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,972,404.70	10,982,864.11	10,982,864.11
Indirect costs based on rate ** multiplied by actual direct costs	387,905.91	1,527,716.40	1,331,123.13
2013-2014 Actual Indirect Costs	821,104.71	1,810,645.30	1,810,645.30
2011-2012 Fixed Carry Forward	71,765.61	0.00	178,127.60
Total Indirect Costs	749,339.10	1,810,645.30	1,632,517.70
Over/(Under) Recovery	-361,433.19	-282,928.90	-301,394.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	821,104.71	1,810,645.30	1,810,645.30
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-361,433.19	-282,928.90	-301,394.57
Total Projected Indirect 2015-2016 (Numerator)	1,182,537.90	2,093,574.20	2,112,039.87
Direct Costs	11,972,404.70	10,982,864.11	10,982,864.11
Rate for 2015-2016 **	9.88*	19.06*	19.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	95,442.88	1,062,546.02	1,062,546.02
2011-2012 Fixed Carry Forward	-27,555.69	0.00	0.00
Total Indirect Costs	122,998.57	1,062,546.02	1,062,546.02
2011-2012 Direct Costs	4,925,342.98	3,958,239.84	3,958,239.84
2013-2014 Rate	2.50*	26.84*	26.84**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,312,833.47	4,612,518.64	4,612,518.64
Indirect costs based on rate ** multiplied by actual direct costs	132,820.84	691,877.80	1,153,129.66
2013-2014 Actual Indirect Costs	330,907.04	1,031,221.87	1,031,221.87
2011-2012 Fixed Carry Forward	-27,555.69	0.00	0.00
Total Indirect Costs	358,462.73	1,031,221.87	1,031,221.87
Over/(Under) Recovery	-225,641.89	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	330,907.04	1,031,221.87	1,031,221.87
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-225,641.89	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	556,548.93	1,031,221.87	1,031,221.87
Direct Costs	5,312,833.47	4,612,518.64	4,612,518.64
Rate for 2015-2016 **	10.48*	22.36*	22.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82943
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*** Final ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	94,967.00	623,270.00	623,270.00
2011-2012 Fixed Carry Forward	-42,773.26	0.00	0.00
Total Indirect Costs	137,740.26	623,270.00	623,270.00
2011-2012 Direct Costs	3,049,299.00	2,520,996.00	2,520,996.00
2013-2014 Rate	4.52*	24.72*	24.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	2,986,372.00	2,512,164.00	2,512,164.00
Indirect costs based on rate ** multiplied by actual direct costs	134,984.01	376,824.60	621,006.94
2013-2014 Actual Indirect Costs	67,550.00	541,758.00	541,758.00
2011-2012 Fixed Carry Forward	-42,773.26	0.00	0.00
Total Indirect Costs	110,323.26	541,758.00	541,758.00
Over/(Under) Recovery	24,660.75	0.00	79,248.94

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	67,550.00	541,758.00	541,758.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	24,660.75	0.00	79,248.94
Total Projected Indirect 2015-2016 (Numerator)	42,889.25	541,758.00	462,509.06
Direct Costs	2,986,372.00	2,512,164.00	2,512,164.00
Rate for 2015-2016 **	1.44*	21.57*	18.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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For Approved 2015-2016 Indirect Cost Rates
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*** Final ***

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	312,372.00	2,565,587.00	2,565,587.00
2011-2012 Fixed Carry Forward	-99,971.14	0.00	0.00
Total Indirect Costs	412,343.14	2,565,587.00	2,565,587.00
2011-2012 Direct Costs	10,673,410.00	8,420,195.00	8,420,195.00
2013-2014 Rate	3.86*	30.47*	30.47**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	11,401,798.44	8,742,967.61	8,742,967.61
Indirect costs based on rate ** multiplied by actual direct costs	440,109.42	1,311,445.14	2,185,741.90
2013-2014 Actual Indirect Costs	294,339.52	2,953,170.35	2,953,170.35
2011-2012 Fixed Carry Forward	-99,971.14	0.00	0.00
Total Indirect Costs	394,310.66	2,953,170.35	2,953,170.35
Over/(Under) Recovery	45,798.76	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	294,339.52	2,953,170.35	2,953,170.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	45,798.76	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	248,540.76	2,953,170.35	2,953,170.35
Direct Costs	11,401,798.44	8,742,967.61	8,742,967.61
Rate for 2015-2016 **	2.18*	33.78*	33.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	47,457.34	374,287.30	374,287.30
2011-2012 Fixed Carry Forward	2,781.12	0.00	-37,083.42
Total Indirect Costs	44,676.22	374,287.30	411,370.72
2011-2012 Direct Costs	2,137,806.75	1,810,976.79	1,810,976.79
2013-2014 Rate	2.09*	20.67*	22.72**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,085,798.85	2,457,126.21	2,457,126.21
Indirect costs based on rate ** multiplied by actual direct costs	64,493.20	368,568.93	558,259.07
2013-2014 Actual Indirect Costs	101,464.78	730,137.42	730,137.42
2011-2012 Fixed Carry Forward	2,781.12	0.00	-37,083.42
Total Indirect Costs	98,683.66	730,137.42	767,220.84
Over/(Under) Recovery	-34,190.46	0.00	-208,961.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	101,464.78	730,137.42	730,137.42
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,190.46	0.00	-208,961.77
Total Projected Indirect 2015-2016 (Numerator)	135,655.24	730,137.42	939,099.19
Direct Costs	3,085,798.85	2,457,126.21	2,457,126.21
Rate for 2015-2016 **	4.40*	29.72*	38.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	147,186.67	410,030.06	410,030.06
2011-2012 Fixed Carry Forward	0.00	0.00	-80,638.49
Total Indirect Costs	147,186.67	410,030.06	490,668.55
2011-2012 Direct Costs	1,789,925.32	1,527,081.93	1,527,081.93
2013-2014 Rate	8.22*	26.85*	32.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,213,994.55	992,855.56	992,855.56
Indirect costs based on rate ** multiplied by actual direct costs	99,790.35	148,928.33	248,213.89
2013-2014 Actual Indirect Costs	87,983.95	309,122.94	309,122.94
2011-2012 Fixed Carry Forward	0.00	0.00	-80,638.49
Total Indirect Costs	87,983.95	309,122.94	389,761.43
Over/(Under) Recovery	11,806.40	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	87,983.95	309,122.94	309,122.94
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	11,806.40	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	76,177.55	309,122.94	309,122.94
Direct Costs	1,213,994.55	992,855.56	992,855.56
Rate for 2015-2016 **	6.27*	31.13*	31.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Universal Academy
4833 Ogden
DETROIT, MI 48210

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	129,214.13	793,014.61	793,014.61
2011-2012 Fixed Carry Forward	-10,608.61	0.00	-89,199.89
Total Indirect Costs	139,822.74	793,014.61	882,214.50
2011-2012 Direct Costs	4,492,679.46	3,828,878.98	3,828,878.98
2013-2014 Rate	3.11*	20.71*	23.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,898,385.02	4,287,503.40	4,287,503.40
Indirect costs based on rate ** multiplied by actual direct costs	152,339.77	643,125.51	987,840.78
2013-2014 Actual Indirect Costs	223,583.39	834,465.01	834,465.01
2011-2012 Fixed Carry Forward	-10,608.61	0.00	-89,199.89
Total Indirect Costs	234,192.00	834,465.01	923,664.90
Over/(Under) Recovery	-81,852.23	0.00	64,175.88

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	223,583.39	834,465.01	834,465.01
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-81,852.23	0.00	64,175.88
Total Projected Indirect 2015-2016 (Numerator)	305,435.62	834,465.01	770,289.13
Direct Costs	4,898,385.02	4,287,503.40	4,287,503.40
Rate for 2015-2016 **	6.24*	19.46*	17.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	511,631.63	1,490,295.72	1,490,295.72
2011-2012 Fixed Carry Forward	-130,356.48	0.00	-150,596.31
Total Indirect Costs	641,988.11	1,490,295.72	1,640,892.03
2011-2012 Direct Costs	8,494,472.87	7,515,808.78	7,515,808.78
2013-2014 Rate	7.56*	19.83*	21.83**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,906,579.68	8,083,691.18	8,083,691.18
Indirect costs based on rate ** multiplied by actual direct costs	673,337.42	1,212,553.68	1,764,669.78
2013-2014 Actual Indirect Costs	537,052.32	1,359,940.82	1,359,940.82
2011-2012 Fixed Carry Forward	-130,356.48	0.00	-150,596.31
Total Indirect Costs	667,408.80	1,359,940.82	1,510,537.13
Over/(Under) Recovery	5,928.62	0.00	254,132.65

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	537,052.32	1,359,940.82	1,359,940.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,928.62	0.00	254,132.65
Total Projected Indirect 2015-2016 (Numerator)	531,123.70	1,359,940.82	1,105,808.17
Direct Costs	8,906,579.68	8,083,691.18	8,083,691.18
Rate for 2015-2016 **	5.96*	16.82*	13.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	413,921.31	1,350,875.68	1,350,875.68
2011-2012 Fixed Carry Forward	-11,263.91	0.00	-3,877.27
Total Indirect Costs	425,185.22	1,350,875.68	1,354,752.95
2011-2012 Direct Costs	7,879,834.48	6,942,880.11	6,942,880.11
2013-2014 Rate	5.40*	19.46*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,081,400.48	6,145,360.32	6,145,360.32
Indirect costs based on rate ** multiplied by actual direct costs	382,395.63	921,804.05	1,198,959.80
2013-2014 Actual Indirect Costs	473,887.34	1,409,927.50	1,409,927.50
2011-2012 Fixed Carry Forward	-11,263.91	0.00	-3,877.27
Total Indirect Costs	485,151.25	1,409,927.50	1,413,804.77
Over/(Under) Recovery	-102,755.62	0.00	-214,844.97

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	473,887.34	1,409,927.50	1,409,927.50
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-102,755.62	0.00	-214,844.97
Total Projected Indirect 2015-2016 (Numerator)	576,642.96	1,409,927.50	1,624,772.47
Direct Costs	7,081,400.48	6,145,360.32	6,145,360.32
Rate for 2015-2016 **	8.14*	22.94*	26.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	563,739.91	5,438,240.91	5,438,240.91
2011-2012 Fixed Carry Forward	147,384.32	0.00	0.00
Total Indirect Costs	416,355.59	5,438,240.91	5,438,240.91
2011-2012 Direct Costs	16,899,493.05	12,024,992.05	12,024,992.05
2013-2014 Rate	2.46*	45.22*	45.22**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,895,508.10	12,453,878.98	12,453,878.98
Indirect costs based on rate ** multiplied by actual direct costs	415,629.50	1,868,081.85	3,113,469.75
2013-2014 Actual Indirect Costs	636,291.64	5,077,920.76	5,077,920.76
2011-2012 Fixed Carry Forward	147,384.32	0.00	0.00
Total Indirect Costs	488,907.32	5,077,920.76	5,077,920.76
Over/(Under) Recovery	-73,277.82	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	636,291.64	5,077,920.76	5,077,920.76
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-73,277.82	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	709,569.46	5,077,920.76	5,077,920.76
Direct Costs	16,895,508.10	12,453,878.98	12,453,878.98
Rate for 2015-2016 **	4.20*	40.77*	40.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	208,285.51	950,482.86	950,482.86
2011-2012 Fixed Carry Forward	2,028.94	0.00	0.00
Total Indirect Costs	206,256.57	950,482.86	950,482.86
2011-2012 Direct Costs	4,262,763.02	3,520,565.67	3,520,565.67
2013-2014 Rate	4.84*	27.00*	27.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,675,466.93	3,937,934.32	3,937,934.32
Indirect costs based on rate ** multiplied by actual direct costs	226,292.60	590,690.15	984,483.58
2013-2014 Actual Indirect Costs	220,160.92	957,693.53	957,693.53
2011-2012 Fixed Carry Forward	2,028.94	0.00	0.00
Total Indirect Costs	218,131.98	957,693.53	957,693.53
Over/(Under) Recovery	8,160.62	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	220,160.92	957,693.53	957,693.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	8,160.62	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	212,000.30	957,693.53	957,693.53
Direct Costs	4,675,466.93	3,937,934.32	3,937,934.32
Rate for 2015-2016 **	4.53*	24.32*	24.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	155,101.05	747,927.86	747,927.86
2011-2012 Fixed Carry Forward	66,059.83	0.00	0.00
Total Indirect Costs	89,041.22	747,927.86	747,927.86
2011-2012 Direct Costs	3,410,631.14	2,817,804.33	2,817,804.33
2013-2014 Rate	2.61*	26.54*	26.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,168,137.41	2,544,207.03	2,544,207.03
Indirect costs based on rate ** multiplied by actual direct costs	82,688.39	381,631.05	636,051.76
2013-2014 Actual Indirect Costs	141,452.50	765,382.88	765,382.88
2011-2012 Fixed Carry Forward	66,059.83	0.00	0.00
Total Indirect Costs	75,392.67	765,382.88	765,382.88
Over/(Under) Recovery	7,295.72	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	141,452.50	765,382.88	765,382.88
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,295.72	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	134,156.78	765,382.88	765,382.88
Direct Costs	3,168,137.41	2,544,207.03	2,544,207.03
Rate for 2015-2016 **	4.23*	30.08*	30.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,567.90	1,024,677.84	1,024,677.84
2011-2012 Fixed Carry Forward	52,630.92	0.00	0.00
Total Indirect Costs	-51,063.02	1,024,677.84	1,024,677.84
2011-2012 Direct Costs	3,871,344.49	2,848,234.55	2,848,234.55
2013-2014 Rate	0.00*	35.98*	35.98**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,225,940.78	3,305,683.63	3,305,683.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	495,852.54	826,420.91
2013-2014 Actual Indirect Costs	1,615.25	921,872.40	921,872.40
2011-2012 Fixed Carry Forward	52,630.92	0.00	0.00
Total Indirect Costs	-51,015.67	921,872.40	921,872.40
Over/(Under) Recovery	0.00	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	1,615.25	921,872.40	921,872.40
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	1,615.25	921,872.40	921,872.40
Direct Costs	4,225,940.78	3,305,683.63	3,305,683.63
Rate for 2015-2016 **	0.04*	27.89*	27.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	26,123.84	134,618.22	134,618.22
2011-2012 Fixed Carry Forward	-7,457.25	3,200.53	3,200.53
Total Indirect Costs	33,581.09	131,417.69	131,417.69
2011-2012 Direct Costs	1,148,412.82	1,039,918.44	1,039,918.44
2013-2014 Rate	2.92*	12.64*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,285,103.59	1,127,555.73	1,127,555.73
Indirect costs based on rate ** multiplied by actual direct costs	37,525.02	142,523.04	142,523.04
2013-2014 Actual Indirect Costs	26,801.51	184,349.37	184,349.37
2011-2012 Fixed Carry Forward	-7,457.25	3,200.53	3,200.53
Total Indirect Costs	34,258.76	181,148.84	181,148.84
Over/(Under) Recovery	3,266.26	-38,625.80	-38,625.80

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	26,801.51	184,349.37	184,349.37
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	3,266.26	-38,625.80	-38,625.80
Total Projected Indirect 2015-2016 (Numerator)	23,535.25	222,975.17	222,975.17
Direct Costs	1,285,103.59	1,127,555.73	1,127,555.73
Rate for 2015-2016 **	1.83*	19.78*	19.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	213,693.98	639,098.77	639,098.77
2011-2012 Fixed Carry Forward	21,126.51	0.00	0.00
Total Indirect Costs	192,567.47	639,098.77	639,098.77
2011-2012 Direct Costs	3,440,360.55	3,014,955.76	3,014,955.76
2013-2014 Rate	5.60*	21.20*	21.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,211,816.80	2,868,420.86	2,868,420.86
Indirect costs based on rate ** multiplied by actual direct costs	179,861.74	430,263.13	608,105.22
2013-2014 Actual Indirect Costs	194,390.81	537,786.75	537,786.75
2011-2012 Fixed Carry Forward	21,126.51	0.00	0.00
Total Indirect Costs	173,264.30	537,786.75	537,786.75
Over/(Under) Recovery	6,597.44	0.00	70,318.47

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	194,390.81	537,786.75	537,786.75
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	6,597.44	0.00	70,318.47
Total Projected Indirect 2015-2016 (Numerator)	187,793.37	537,786.75	467,468.28
Direct Costs	3,211,816.80	2,868,420.86	2,868,420.86
Rate for 2015-2016 **	5.85*	18.75*	16.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82967
Form R0418

*** Final ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	300,367.00	1,570,245.00	1,570,245.00
2011-2012 Fixed Carry Forward	27,619.76	0.00	0.00
Total Indirect Costs	272,747.24	1,570,245.00	1,570,245.00
2011-2012 Direct Costs	6,093,771.00	4,823,893.00	4,823,893.00
2013-2014 Rate	4.48*	32.55*	32.55**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,891,271.00	4,626,283.00	4,626,283.00
Indirect costs based on rate ** multiplied by actual direct costs	263,928.94	693,942.45	1,156,570.75
2013-2014 Actual Indirect Costs	412,697.00	1,677,685.00	1,677,685.00
2011-2012 Fixed Carry Forward	27,619.76	0.00	0.00
Total Indirect Costs	385,077.24	1,677,685.00	1,677,685.00
Over/(Under) Recovery	-121,148.30	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	412,697.00	1,677,685.00	1,677,685.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-121,148.30	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	533,845.30	1,677,685.00	1,677,685.00
Direct Costs	5,891,271.00	4,626,283.00	4,626,283.00
Rate for 2015-2016 **	9.06*	36.26*	36.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	313,710.00	1,511,397.00	1,511,397.00
2011-2012 Fixed Carry Forward	88,776.72	0.00	0.00
Total Indirect Costs	224,933.28	1,511,397.00	1,511,397.00
2011-2012 Direct Costs	5,311,204.00	4,113,517.00	4,113,517.00
2013-2014 Rate	4.24*	36.74*	36.74**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,404,153.00	4,090,811.00	4,090,811.00
Indirect costs based on rate ** multiplied by actual direct costs	229,136.09	613,621.65	1,022,702.75
2013-2014 Actual Indirect Costs	329,904.00	1,643,246.00	1,643,246.00
2011-2012 Fixed Carry Forward	88,776.72	0.00	0.00
Total Indirect Costs	241,127.28	1,643,246.00	1,643,246.00
Over/(Under) Recovery	-11,991.19	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	329,904.00	1,643,246.00	1,643,246.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-11,991.19	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	341,895.19	1,643,246.00	1,643,246.00
Direct Costs	5,404,153.00	4,090,811.00	4,090,811.00
Rate for 2015-2016 **	6.33*	40.17*	40.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82969
Form R0418

*** Final ***

Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	9,783.77	397,936.47	397,936.47
2011-2012 Fixed Carry Forward	-11.42	0.00	411,745.54
Total Indirect Costs	9,795.19	397,936.47	-13,809.07
2011-2012 Direct Costs	4,625,108.77	4,236,956.07	4,236,956.07
2013-2014 Rate	0.21*	9.39*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,919,002.57	4,519,102.29	4,519,102.29
Indirect costs based on rate ** multiplied by actual direct costs	10,329.91	424,343.71	0.00
2013-2014 Actual Indirect Costs	26,085.25	425,985.53	425,985.53
2011-2012 Fixed Carry Forward	-11.42	0.00	411,745.54
Total Indirect Costs	26,096.67	425,985.53	14,239.99
Over/(Under) Recovery	-15,766.76	-1,641.82	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	26,085.25	425,985.53	425,985.53
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-15,766.76	-1,641.82	0.00
Total Projected Indirect 2015-2016 (Numerator)	41,852.01	427,627.35	425,985.53
Direct Costs	4,919,002.57	4,519,102.29	4,519,102.29
Rate for 2015-2016 **	0.85*	9.46*	9.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82970
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*** Final ***

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	291,655.00	1,588,730.00	1,588,730.00
2011-2012 Fixed Carry Forward	132,700.69	0.00	0.00
Total Indirect Costs	158,954.31	1,588,730.00	1,588,730.00
2011-2012 Direct Costs	6,487,996.00	5,190,921.00	5,190,921.00
2013-2014 Rate	2.45*	30.61*	30.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,352,349.00	5,060,564.00	5,060,564.00
Indirect costs based on rate ** multiplied by actual direct costs	155,632.55	759,084.60	1,265,141.00
2013-2014 Actual Indirect Costs	237,864.00	1,529,649.00	1,529,649.00
2011-2012 Fixed Carry Forward	132,700.69	0.00	0.00
Total Indirect Costs	105,163.31	1,529,649.00	1,529,649.00
Over/(Under) Recovery	50,469.24	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	237,864.00	1,529,649.00	1,529,649.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	50,469.24	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	187,394.76	1,529,649.00	1,529,649.00
Direct Costs	6,352,349.00	5,060,564.00	5,060,564.00
Rate for 2015-2016 **	2.95*	30.23*	30.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Blanche Kelso Bruce Academy
8045 2ND AVE
DETROIT, MI 48202

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	371,537.91	1,718,430.96	1,718,430.96
2011-2012 Fixed Carry Forward	-4,110.76	-722,369.53	-722,369.53
Total Indirect Costs	375,648.67	2,440,800.49	2,440,800.49
2011-2012 Direct Costs	12,487,003.32	11,140,110.27	11,140,110.27
2013-2014 Rate	3.01*	21.91*	21.91**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	9,087,111.00	7,605,600.00	7,605,600.00
Indirect costs based on rate ** multiplied by actual direct costs	273,522.04	1,140,840.00	1,666,386.96
2013-2014 Actual Indirect Costs	0.00	1,481,511.00	1,481,511.00
2011-2012 Fixed Carry Forward	-4,110.76	-722,369.53	-722,369.53
Total Indirect Costs	4,110.76	2,203,880.53	2,203,880.53
Over/(Under) Recovery	269,411.28	0.00	-537,493.57

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	1,481,511.00	1,481,511.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	269,411.28	0.00	-537,493.57
Total Projected Indirect 2015-2016 (Numerator)	-269,411.28	1,481,511.00	2,019,004.57
Direct Costs	9,087,111.00	7,605,600.00	7,605,600.00
Rate for 2015-2016 **	0.00*	19.48*	26.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	114,367.00	515,758.00	515,758.00
2011-2012 Fixed Carry Forward	-17,012.56	-1,574.18	-1,236.94
Total Indirect Costs	131,379.56	517,332.18	516,994.94
2011-2012 Direct Costs	5,085,555.00	4,684,164.00	4,684,164.00
2013-2014 Rate	2.58*	11.04*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,826,949.00	4,456,501.00	4,456,501.00
Indirect costs based on rate ** multiplied by actual direct costs	124,535.28	491,997.71	491,997.71
2013-2014 Actual Indirect Costs	79,915.00	450,363.00	450,363.00
2011-2012 Fixed Carry Forward	-17,012.56	-1,574.18	-1,236.94
Total Indirect Costs	96,927.56	451,937.18	451,599.94
Over/(Under) Recovery	27,607.72	40,060.53	40,397.77

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	79,915.00	450,363.00	450,363.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	27,607.72	40,060.53	40,397.77
Total Projected Indirect 2015-2016 (Numerator)	52,307.28	410,302.47	409,965.23
Direct Costs	4,826,949.00	4,456,501.00	4,456,501.00
Rate for 2015-2016 **	1.08*	9.21*	9.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	306,882.00	1,666,116.00	1,666,116.00
2011-2012 Fixed Carry Forward	29,740.87	0.00	0.00
Total Indirect Costs	277,141.13	1,666,116.00	1,666,116.00
2011-2012 Direct Costs	6,321,475.00	4,962,241.00	4,962,241.00
2013-2014 Rate	4.38*	33.58*	33.58**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,247,212.00	4,881,231.00	4,881,231.00
Indirect costs based on rate ** multiplied by actual direct costs	273,627.89	732,184.65	1,220,307.75
2013-2014 Actual Indirect Costs	356,877.00	1,722,858.00	1,722,858.00
2011-2012 Fixed Carry Forward	29,740.87	0.00	0.00
Total Indirect Costs	327,136.13	1,722,858.00	1,722,858.00
Over/(Under) Recovery	-53,508.24	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	356,877.00	1,722,858.00	1,722,858.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-53,508.24	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	410,385.24	1,722,858.00	1,722,858.00
Direct Costs	6,247,212.00	4,881,231.00	4,881,231.00
Rate for 2015-2016 **	6.57*	35.30*	35.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	893,077.11	3,166,091.45	3,166,091.45
2011-2012 Fixed Carry Forward	44,229.71	0.00	0.00
Total Indirect Costs	848,847.40	3,166,091.45	3,166,091.45
2011-2012 Direct Costs	9,415,727.50	7,142,713.16	7,142,713.16
2013-2014 Rate	9.02*	44.33*	44.33**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	8,796,826.84	6,332,762.18	6,332,762.18
Indirect costs based on rate ** multiplied by actual direct costs	793,473.78	949,914.33	1,583,190.55
2013-2014 Actual Indirect Costs	869,569.23	3,333,633.89	3,333,633.89
2011-2012 Fixed Carry Forward	44,229.71	0.00	0.00
Total Indirect Costs	825,339.52	3,333,633.89	3,333,633.89
Over/(Under) Recovery	-31,865.74	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	869,569.23	3,333,633.89	3,333,633.89
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-31,865.74	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	901,434.97	3,333,633.89	3,333,633.89
Direct Costs	8,796,826.84	6,332,762.18	6,332,762.18
Rate for 2015-2016 **	10.25*	52.64*	52.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	324,590.00	1,561,566.00	1,561,566.00
2011-2012 Fixed Carry Forward	82,247.81	0.00	0.00
Total Indirect Costs	242,342.19	1,561,566.00	1,561,566.00
2011-2012 Direct Costs	5,607,592.00	4,370,616.00	4,370,616.00
2013-2014 Rate	4.32*	35.73*	35.73**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,710,670.00	4,484,492.00	4,484,492.00
Indirect costs based on rate ** multiplied by actual direct costs	246,700.94	672,673.80	1,121,123.00
2013-2014 Actual Indirect Costs	433,469.00	1,659,647.00	1,659,647.00
2011-2012 Fixed Carry Forward	82,247.81	0.00	0.00
Total Indirect Costs	351,221.19	1,659,647.00	1,659,647.00
Over/(Under) Recovery	-104,520.25	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	433,469.00	1,659,647.00	1,659,647.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-104,520.25	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	537,989.25	1,659,647.00	1,659,647.00
Direct Costs	5,710,670.00	4,484,492.00	4,484,492.00
Rate for 2015-2016 **	9.42*	37.01*	37.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	151,341.00	836,659.00	836,659.00
2011-2012 Fixed Carry Forward	12,460.17	0.00	80,576.62
Total Indirect Costs	138,880.83	836,659.00	756,082.38
2011-2012 Direct Costs	4,500,774.00	3,815,456.00	3,815,456.00
2013-2014 Rate	3.09*	21.93*	19.82**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,458,957.00	3,683,128.00	3,683,128.00
Indirect costs based on rate ** multiplied by actual direct costs	137,781.77	552,469.20	729,995.97
2013-2014 Actual Indirect Costs	160,849.00	936,678.00	936,678.00
2011-2012 Fixed Carry Forward	12,460.17	0.00	80,576.62
Total Indirect Costs	148,388.83	936,678.00	856,101.38
Over/(Under) Recovery	-10,607.06	0.00	-126,105.41

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	160,849.00	936,678.00	936,678.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-10,607.06	0.00	-126,105.41
Total Projected Indirect 2015-2016 (Numerator)	171,456.06	936,678.00	1,062,783.41
Direct Costs	4,458,957.00	3,683,128.00	3,683,128.00
Rate for 2015-2016 **	3.85*	25.43*	28.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	269,257.00	1,516,229.00	1,516,229.00
2011-2012 Fixed Carry Forward	56,608.67	0.00	0.00
Total Indirect Costs	212,648.33	1,516,229.00	1,516,229.00
2011-2012 Direct Costs	6,200,900.00	4,953,928.00	4,953,928.00
2013-2014 Rate	3.43*	30.61*	30.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,666,090.00	4,262,918.00	4,262,918.00
Indirect costs based on rate ** multiplied by actual direct costs	194,346.89	639,437.70	1,065,729.50
2013-2014 Actual Indirect Costs	178,453.00	1,581,625.00	1,581,625.00
2011-2012 Fixed Carry Forward	56,608.67	0.00	0.00
Total Indirect Costs	121,844.33	1,581,625.00	1,581,625.00
Over/(Under) Recovery	72,502.56	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	178,453.00	1,581,625.00	1,581,625.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	72,502.56	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	105,950.44	1,581,625.00	1,581,625.00
Direct Costs	5,666,090.00	4,262,918.00	4,262,918.00
Rate for 2015-2016 **	1.87*	37.10*	37.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	38,523.00	464,063.00	464,063.00
2011-2012 Fixed Carry Forward	99,319.46	0.00	126,460.30
Total Indirect Costs	-60,796.46	464,063.00	337,602.70
2011-2012 Direct Costs	3,608,954.00	3,183,414.00	3,183,414.00
2013-2014 Rate	0.00*	14.58*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,727,023.00	3,250,845.00	3,250,845.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	473,973.20	344,914.65
2013-2014 Actual Indirect Costs	72,895.00	549,073.00	549,073.00
2011-2012 Fixed Carry Forward	99,319.46	0.00	126,460.30
Total Indirect Costs	-26,424.46	549,073.00	422,612.70
Over/(Under) Recovery	0.00	-75,099.80	-77,698.05

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	72,895.00	549,073.00	549,073.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-75,099.80	-77,698.05
Total Projected Indirect 2015-2016 (Numerator)	72,895.00	624,172.80	626,771.05
Direct Costs	3,727,023.00	3,250,845.00	3,250,845.00
Rate for 2015-2016 **	1.96*	19.20*	19.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 82982
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*** Final ***

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	120,972.72	572,534.78	572,534.78
2011-2012 Fixed Carry Forward	-17,104.38	0.00	0.00
Total Indirect Costs	138,077.10	572,534.78	572,534.78
2011-2012 Direct Costs	4,032,174.72	3,580,612.66	3,580,612.66
2013-2014 Rate	3.42*	15.99*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	4,557,300.10	4,272,026.68	4,272,026.68
Indirect costs based on rate ** multiplied by actual direct costs	155,859.66	640,804.00	683,097.07
2013-2014 Actual Indirect Costs	248,451.71	533,725.13	533,725.13
2011-2012 Fixed Carry Forward	-17,104.38	0.00	0.00
Total Indirect Costs	265,556.09	533,725.13	533,725.13
Over/(Under) Recovery	-109,696.43	0.00	149,371.94

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	248,451.71	533,725.13	533,725.13
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-109,696.43	0.00	149,371.94
Total Projected Indirect 2015-2016 (Numerator)	358,148.14	533,725.13	384,353.19
Direct Costs	4,557,300.10	4,272,026.68	4,272,026.68
Rate for 2015-2016 **	7.86*	12.49*	9.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	616,282.83	2,488,219.64	2,488,219.64
2011-2012 Fixed Carry Forward	145,094.98	0.00	0.00
Total Indirect Costs	471,187.85	2,488,219.64	2,488,219.64
2011-2012 Direct Costs	6,808,884.90	4,936,948.09	4,936,948.09
2013-2014 Rate	6.92*	50.40*	50.40**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,893,049.46	4,249,475.46	4,249,475.46
Indirect costs based on rate ** multiplied by actual direct costs	407,799.02	637,421.32	1,062,368.87
2013-2014 Actual Indirect Costs	593,947.82	2,237,521.82	2,237,521.82
2011-2012 Fixed Carry Forward	145,094.98	0.00	0.00
Total Indirect Costs	448,852.84	2,237,521.82	2,237,521.82
Over/(Under) Recovery	-41,053.82	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	593,947.82	2,237,521.82	2,237,521.82
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-41,053.82	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	635,001.64	2,237,521.82	2,237,521.82
Direct Costs	5,893,049.46	4,249,475.46	4,249,475.46
Rate for 2015-2016 **	10.78*	52.65*	52.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	315,374.00	1,430,581.00	1,430,581.00
2011-2012 Fixed Carry Forward	79,583.99	0.00	0.00
Total Indirect Costs	235,790.01	1,430,581.00	1,430,581.00
2011-2012 Direct Costs	6,588,553.00	5,473,346.00	5,473,346.00
2013-2014 Rate	3.58*	26.14*	26.14**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,533,768.00	5,252,258.00	5,252,258.00
Indirect costs based on rate ** multiplied by actual direct costs	233,908.89	787,838.70	1,313,064.50
2013-2014 Actual Indirect Costs	348,439.00	1,629,949.00	1,629,949.00
2011-2012 Fixed Carry Forward	79,583.99	0.00	0.00
Total Indirect Costs	268,855.01	1,629,949.00	1,629,949.00
Over/(Under) Recovery	-34,946.12	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	348,439.00	1,629,949.00	1,629,949.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-34,946.12	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	383,385.12	1,629,949.00	1,629,949.00
Direct Costs	6,533,768.00	5,252,258.00	5,252,258.00
Rate for 2015-2016 **	5.87*	31.03*	31.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	121,868.97	548,689.90	548,689.90
2011-2012 Fixed Carry Forward	-121,305.54	0.00	0.00
Total Indirect Costs	243,174.51	548,689.90	548,689.90
2011-2012 Direct Costs	5,634,310.41	5,207,489.48	5,207,489.48
2013-2014 Rate	4.32*	10.54*	10.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,782,273.00	5,335,451.21	5,335,451.21
Indirect costs based on rate ** multiplied by actual direct costs	249,794.19	562,356.56	562,356.56
2013-2014 Actual Indirect Costs	20,985.35	467,807.14	467,807.14
2011-2012 Fixed Carry Forward	-121,305.54	0.00	0.00
Total Indirect Costs	142,290.89	467,807.14	467,807.14
Over/(Under) Recovery	107,503.30	94,549.42	94,549.42

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	20,985.35	467,807.14	467,807.14
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	107,503.30	94,549.42	94,549.42
Total Projected Indirect 2015-2016 (Numerator)	-86,517.95	373,257.72	373,257.72
Direct Costs	5,782,273.00	5,335,451.21	5,335,451.21
Rate for 2015-2016 **	0.00*	7.00*	7.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Frontier International Academy
13322 CONANT ST
DETROIT, MI 48212

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	267,240.16	857,894.50	857,894.50
2011-2012 Fixed Carry Forward	-10,027.28	0.00	0.00
Total Indirect Costs	277,267.44	857,894.50	857,894.50
2011-2012 Direct Costs	2,614,298.12	2,023,643.78	2,023,643.78
2013-2014 Rate	10.61*	42.39*	42.39**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,576,517.23	2,654,743.49	2,654,743.49
Indirect costs based on rate ** multiplied by actual direct costs	379,468.48	398,211.52	663,685.87
2013-2014 Actual Indirect Costs	361,870.30	1,283,644.04	1,283,644.04
2011-2012 Fixed Carry Forward	-10,027.28	0.00	0.00
Total Indirect Costs	371,897.58	1,283,644.04	1,283,644.04
Over/(Under) Recovery	7,570.90	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	361,870.30	1,283,644.04	1,283,644.04
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	7,570.90	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	354,299.40	1,283,644.04	1,283,644.04
Direct Costs	3,576,517.23	2,654,743.49	2,654,743.49
Rate for 2015-2016 **	9.91*	48.35*	48.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Covenant House Academy Detroit
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	85,375.01	515,797.48	515,797.48
2011-2012 Fixed Carry Forward	-81,677.77	0.00	-107,087.21
Total Indirect Costs	167,052.78	515,797.48	622,884.69
2011-2012 Direct Costs	2,730,423.97	2,300,001.50	2,300,001.50
2013-2014 Rate	6.12*	22.43*	27.08**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,872,960.58	5,317,491.78	5,317,491.78
Indirect costs based on rate ** multiplied by actual direct costs	420,625.19	797,623.77	1,329,372.95
2013-2014 Actual Indirect Costs	288,778.78	1,844,247.58	1,844,247.58
2011-2012 Fixed Carry Forward	-81,677.77	0.00	-107,087.21
Total Indirect Costs	370,456.55	1,844,247.58	1,951,334.79
Over/(Under) Recovery	50,168.64	0.00	-621,961.84

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	288,778.78	1,844,247.58	1,844,247.58
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	50,168.64	0.00	-621,961.84
Total Projected Indirect 2015-2016 (Numerator)	238,610.14	1,844,247.58	2,466,209.42
Direct Costs	6,872,960.58	5,317,491.78	5,317,491.78
Rate for 2015-2016 **	3.47*	34.68*	46.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	123,857.81	878,701.22	878,701.22
2011-2012 Fixed Carry Forward	0.00	0.00	89,329.78
Total Indirect Costs	123,857.81	878,701.22	789,371.44
2011-2012 Direct Costs	5,159,353.00	4,404,509.59	4,404,509.59
2013-2014 Rate	2.40*	19.95*	17.92**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,174,072.22	4,331,472.86	4,331,472.86
Indirect costs based on rate ** multiplied by actual direct costs	124,177.73	649,720.93	776,199.94
2013-2014 Actual Indirect Costs	302,844.36	1,145,443.72	1,145,443.72
2011-2012 Fixed Carry Forward	0.00	0.00	89,329.78
Total Indirect Costs	302,844.36	1,145,443.72	1,056,113.94
Over/(Under) Recovery	-178,666.63	0.00	-279,914.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	302,844.36	1,145,443.72	1,145,443.72
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-178,666.63	0.00	-279,914.00
Total Projected Indirect 2015-2016 (Numerator)	481,510.99	1,145,443.72	1,425,357.72
Direct Costs	5,174,072.22	4,331,472.86	4,331,472.86
Rate for 2015-2016 **	9.31*	26.44*	32.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	247,796.00	1,523,478.00	1,523,478.00
2011-2012 Fixed Carry Forward	48,582.80	0.00	0.00
Total Indirect Costs	199,213.20	1,523,478.00	1,523,478.00
2011-2012 Direct Costs	5,818,719.00	4,543,037.00	4,543,037.00
2013-2014 Rate	3.42*	33.53*	33.53**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,783,015.00	4,427,607.00	4,427,607.00
Indirect costs based on rate ** multiplied by actual direct costs	197,779.11	664,141.05	1,106,901.75
2013-2014 Actual Indirect Costs	316,852.00	1,672,260.00	1,672,260.00
2011-2012 Fixed Carry Forward	48,582.80	0.00	0.00
Total Indirect Costs	268,269.20	1,672,260.00	1,672,260.00
Over/(Under) Recovery	-70,490.09	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	316,852.00	1,672,260.00	1,672,260.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-70,490.09	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	387,342.09	1,672,260.00	1,672,260.00
Direct Costs	5,783,015.00	4,427,607.00	4,427,607.00
Rate for 2015-2016 **	6.70*	37.77*	37.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	98,639.00	265,430.00	265,430.00
2011-2012 Fixed Carry Forward	-4,579.77	-124,755.86	-124,755.86
Total Indirect Costs	103,218.77	390,185.86	390,185.86
2011-2012 Direct Costs	1,853,897.00	1,687,106.00	1,687,106.00
2013-2014 Rate	5.57*	23.13*	23.13**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	1,531,018.00	1,443,915.00	1,443,915.00
Indirect costs based on rate ** multiplied by actual direct costs	85,277.70	216,587.25	333,977.54
2013-2014 Actual Indirect Costs	75,171.00	162,274.00	162,274.00
2011-2012 Fixed Carry Forward	-4,579.77	-124,755.86	-124,755.86
Total Indirect Costs	79,750.77	287,029.86	287,029.86
Over/(Under) Recovery	5,526.93	0.00	46,947.68

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	75,171.00	162,274.00	162,274.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	5,526.93	0.00	46,947.68
Total Projected Indirect 2015-2016 (Numerator)	69,644.07	162,274.00	115,326.32
Direct Costs	1,531,018.00	1,443,915.00	1,443,915.00
Rate for 2015-2016 **	4.55*	11.24*	7.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	190,584.00	1,680,044.00	1,680,044.00
2011-2012 Fixed Carry Forward	11,648.17	0.00	0.00
Total Indirect Costs	178,935.83	1,680,044.00	1,680,044.00
2011-2012 Direct Costs	6,202,836.00	4,713,376.00	4,713,376.00
2013-2014 Rate	2.88*	35.64*	35.64**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	6,092,673.00	4,617,143.00	4,617,143.00
Indirect costs based on rate ** multiplied by actual direct costs	175,468.98	692,571.45	1,154,285.75
2013-2014 Actual Indirect Costs	248,977.00	1,724,507.00	1,724,507.00
2011-2012 Fixed Carry Forward	11,648.17	0.00	0.00
Total Indirect Costs	237,328.83	1,724,507.00	1,724,507.00
Over/(Under) Recovery	-61,859.85	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	248,977.00	1,724,507.00	1,724,507.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-61,859.85	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	310,836.85	1,724,507.00	1,724,507.00
Direct Costs	6,092,673.00	4,617,143.00	4,617,143.00
Rate for 2015-2016 **	5.10*	37.35*	37.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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ACE Academy (SDA)
22620 WOODWARD AVE STE C
FERNDALE, MI 48220

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	69,044.02	133,538.03	133,538.03
2011-2012 Fixed Carry Forward	36,512.93	-19,464.56	-19,464.56
Total Indirect Costs	32,531.09	153,002.59	153,002.59
2011-2012 Direct Costs	3,015,678.25	2,951,184.24	2,951,184.24
2013-2014 Rate	1.08*	5.18*	5.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	3,492,572.13	3,318,703.07	3,318,703.07
Indirect costs based on rate ** multiplied by actual direct costs	37,719.78	171,908.82	171,908.82
2013-2014 Actual Indirect Costs	323,949.22	497,818.28	497,818.28
2011-2012 Fixed Carry Forward	36,512.93	-19,464.56	-19,464.56
Total Indirect Costs	287,436.29	517,282.84	517,282.84
Over/(Under) Recovery	-249,716.51	-345,374.02	-345,374.02

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	323,949.22	497,818.28	497,818.28
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-249,716.51	-345,374.02	-345,374.02
Total Projected Indirect 2015-2016 (Numerator)	573,665.73	843,192.30	843,192.30
Direct Costs	3,492,572.13	3,318,703.07	3,318,703.07
Rate for 2015-2016 **	16.43*	25.41*	25.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Wexford-Missaukee ISD
9907 EAST 13TH ST
CADILLAC, MI 49601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	1,252,509.08	2,244,824.56	2,244,824.56
2011-2012 Fixed Carry Forward	99,020.41	0.00	115,664.04
Total Indirect Costs	1,153,488.67	2,244,824.56	2,129,160.52
2011-2012 Direct Costs	15,680,739.99	14,688,424.51	14,688,424.51
2013-2014 Rate	7.36*	15.28*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	16,497,712.64	15,384,567.82	15,384,567.82
Indirect costs based on rate ** multiplied by actual direct costs	1,214,231.65	2,307,685.17	2,230,762.33
2013-2014 Actual Indirect Costs	2,513,561.53	3,626,706.35	3,626,706.35
2011-2012 Fixed Carry Forward	99,020.41	0.00	115,664.04
Total Indirect Costs	2,414,541.12	3,626,706.35	3,511,042.31
Over/(Under) Recovery	-1,200,309.47	0.00	-1,280,279.98

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	2,513,561.53	3,626,706.35	3,626,706.35
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-1,200,309.47	0.00	-1,280,279.98
Total Projected Indirect 2015-2016 (Numerator)	3,713,871.00	3,626,706.35	4,906,986.33
Direct Costs	16,497,712.64	15,384,567.82	15,384,567.82
Rate for 2015-2016 **	22.51*	23.57*	31.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	518,054.55	3,326,264.48	3,326,264.48
2011-2012 Fixed Carry Forward	-1,789.86	-49,051.22	-35,720.52
Total Indirect Costs	519,844.41	3,375,315.70	3,361,985.00
2011-2012 Direct Costs	26,521,764.60	23,713,554.67	23,713,554.67
2013-2014 Rate	1.96*	14.23*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	26,662,292.76	24,148,499.64	24,148,499.64
Indirect costs based on rate ** multiplied by actual direct costs	522,580.94	3,436,331.50	3,424,257.25
2013-2014 Actual Indirect Costs	508,717.34	3,022,510.46	3,022,510.46
2011-2012 Fixed Carry Forward	-1,789.86	-49,051.22	-35,720.52
Total Indirect Costs	510,507.20	3,071,561.68	3,058,230.98
Over/(Under) Recovery	12,073.74	364,769.82	366,026.27

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	508,717.34	3,022,510.46	3,022,510.46
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	12,073.74	364,769.82	366,026.27
Total Projected Indirect 2015-2016 (Numerator)	496,643.60	2,657,740.64	2,656,484.19
Direct Costs	26,662,292.76	24,148,499.64	24,148,499.64
Rate for 2015-2016 **	1.86*	11.01*	11.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	355,306.00	981,968.64	981,968.64
2011-2012 Fixed Carry Forward	-62,368.22	-28,707.86	-28,293.67
Total Indirect Costs	417,674.22	1,010,676.50	1,010,262.31
2011-2012 Direct Costs	8,086,289.38	7,459,626.74	7,459,626.74
2013-2014 Rate	5.17*	13.55*	13.54**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	7,448,679.82	6,788,295.82	6,788,295.82
Indirect costs based on rate ** multiplied by actual direct costs	385,096.75	919,814.08	919,135.25
2013-2014 Actual Indirect Costs	369,205.77	1,029,589.77	1,029,589.77
2011-2012 Fixed Carry Forward	-62,368.22	-28,707.86	-28,293.67
Total Indirect Costs	431,573.99	1,058,297.63	1,057,883.44
Over/(Under) Recovery	-46,477.24	-138,483.55	-138,748.19

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	369,205.77	1,029,589.77	1,029,589.77
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-46,477.24	-138,483.55	-138,748.19
Total Projected Indirect 2015-2016 (Numerator)	415,683.01	1,168,073.32	1,168,337.96
Direct Costs	7,448,679.82	6,788,295.82	6,788,295.82
Rate for 2015-2016 **	5.58*	17.21*	17.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 83070
Form R0418

*** Final ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	123,763.30	731,283.35	731,283.35
2011-2012 Fixed Carry Forward	47,227.26	-103,328.46	-23,717.92
Total Indirect Costs	76,536.04	834,611.81	755,001.27
2011-2012 Direct Costs	5,924,665.63	5,317,145.58	5,317,145.58
2013-2014 Rate	1.29*	15.70*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	5,783,561.89	5,197,077.53	5,197,077.53
Indirect costs based on rate ** multiplied by actual direct costs	74,607.95	779,561.63	737,985.01
2013-2014 Actual Indirect Costs	224,963.55	811,447.91	811,447.91
2011-2012 Fixed Carry Forward	47,227.26	-103,328.46	-23,717.92
Total Indirect Costs	177,736.29	914,776.37	835,165.83
Over/(Under) Recovery	-103,128.34	0.00	-97,180.82

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	224,963.55	811,447.91	811,447.91
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-103,128.34	0.00	-97,180.82
Total Projected Indirect 2015-2016 (Numerator)	328,091.89	811,447.91	908,628.73
Direct Costs	5,783,561.89	5,197,077.53	5,197,077.53
Rate for 2015-2016 **	5.67*	15.61*	17.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2015-2016 Indirect Cost Rates
School District 84000
Form R0418

*** Final ***

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	0.00	0.00	0.00
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2011-2012 Direct Costs	0.00	0.00	0.00
2013-2014 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 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
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2011-2012 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

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	0.00	0.00	0.00
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2015-2016 **	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 2015-2016 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 2013-2014 Rate:	Restricted	Unrestricted	Medicaid
2011-2012 Indirect Costs	2,903,333.17	20,539,499.17	20,539,499.17
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,903,333.17	20,539,499.17	20,539,499.17
2011-2012 Direct Costs	76,342,509.02	58,706,343.02	58,706,343.02
2013-2014 Rate	3.80*	34.99*	34.99**

Comparison:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Direct Costs	75,597,300.92	60,850,653.51	60,850,653.51
Indirect costs based on rate ** multiplied by actual direct costs	2,872,697.43	9,127,598.03	15,212,663.38
2013-2014 Actual Indirect Costs	5,471,750.51	26,746,806.73	26,746,806.73
2011-2012 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,471,750.51	26,746,806.73	26,746,806.73
Over/(Under) Recovery	-2,599,053.08	0.00	0.00

2015-2016 Rate Calculation:	Restricted	Unrestricted	Medicaid
2013-2014 Actual Indirect Costs	5,471,750.51	26,746,806.73	26,746,806.73
2015-2016 Fixed Carry Forward (Over/Under Recovery from Above)	-2,599,053.08	0.00	0.00
Total Projected Indirect 2015-2016 (Numerator)	8,070,803.59	26,746,806.73	26,746,806.73
Direct Costs	75,597,300.92	60,850,653.51	60,850,653.51
Rate for 2015-2016 **	10.68*	43.95*	43.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%