Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,614,320.43	0.00	4,614,320.43	0.00	0.00
Support Serv - Pupil	349,186.79	0.00	349,186.79	0.00	0.00
Support Serv - Instructional	27,408.72	0.00	27,408.72	0.00	0.00
Support Serv - Board of Ed	51,390.83	0.00	51,390.83	0.00	0.00
Support Serv - Executive Adm	199,638.52	0.00	199,638.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	405,317.68	0.00	405,317.68	0.00	0.00
Support Serv - Business	243,815.40	0.00	0.00	243,815.40	243,815.40
Operations and Maintenance	506,972.97	13,020.08	0.00	493,952.89	0.00
Pupil Transportation	545,562.09	25,062.97	520,499.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	116,866.50	20,560.50	0.00	96,306.00	96,306.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,348.13	9,177.71	332,170.42	0.00	0.00
Community Services	5,980.07	2,017.90	3,962.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	819.32	819.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	733,880.26	733,880.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,142,507.71	**804,538.74**	**6,503,894.68**	**834,074.29**	**340,121.40**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	477,008.30	1,629.89	475,378.41	0.00	0.00
Support Serv - Pupil	16,736.06	0.00	16,736.06	0.00	0.00
Support Serv - Instructional	6,046.34	0.00	6,046.34	0.00	0.00
Support Serv - Board of Ed	10,834.12	0.00	10,834.12	0.00	0.00
Support Serv - Executive Adm	57,427.47	0.00	57,427.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	39,553.73	0.00	39,553.73	0.00	0.00
Support Serv - Business	57,084.32	5,114.07	1,011.36	50,958.89	50,958.89
Operations and Maintenance	74,379.51	0.00	842.81	73,536.70	0.00
Pupil Transportation	92,846.03	0.00	92,846.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	600.00	0.00	0.00	600.00	600.00
Support Serv - Pupil Accounting	4,271.23	0.00	4,271.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,550.76	0.00	1,550.76	0.00	0.00
Payments to Government Agencies	7,052.00	7,052.00	0.00	0.00	0.00
Facilities Acquisition	13,550.00	13,550.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	723.91	0.00	716.67	7.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,816.25	11,637.09	36,179.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,464.00	79,464.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	986,944.03	**118,447.05**	**743,394.15**	**125,102.83**	**51,558.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	381,241.04	0.00	381,241.04	0.00	0.00
Support Serv - Pupil	12,211.46	0.00	12,211.46	0.00	0.00
Support Serv - Instructional	3,347.20	0.00	3,347.20	0.00	0.00
Support Serv - Board of Ed	19,734.52	0.00	19,734.52	0.00	0.00
Support Serv - Executive Adm	114,897.44	0.00	114,897.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	50,386.09	0.00	50,386.09	0.00	0.00
Support Serv - Business	23,781.92	867.84	0.00	22,914.08	22,914.08
Operations and Maintenance	109,794.52	1,986.63	0.00	107,807.89	0.00
Pupil Transportation	46,985.84	4,000.00	42,985.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,009.80	0.00	1,009.80	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,628.31	623.70	14,004.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,025.52	22,103.66	20,921.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	135.19	0.00	135.19	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	821,178.85	**29,581.83**	**660,875.05**	**130,721.97**	**22,914.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,762,620.11	9,050.85	3,753,569.26	0.00	0.00
Support Serv - Pupil	203,753.48	0.00	203,753.48	0.00	0.00
Support Serv - Instructional	241,514.98	23,211.85	218,303.13	0.00	0.00
Support Serv - Board of Ed	19,291.94	0.00	19,291.94	0.00	0.00
Support Serv - Executive Adm	119,248.32	0.00	119,248.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,760.13	0.00	288,760.13	0.00	0.00
Support Serv - Business	185,302.41	672.00	0.00	184,630.41	184,630.41
Operations and Maintenance	675,391.16	9,387.98	6,845.08	659,158.10	0.00
Pupil Transportation	391,818.18	21,376.00	370,442.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,900.16	0.00	1,200.00	2,700.16	2,700.16
Support Serv - Technology	74,583.36	11,465.00	0.00	63,118.36	63,118.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,847.86	0.00	199,847.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,100.00	0.00	0.00	2,100.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,575.20	138,826.55	151,748.65	0.00	0.00
Community Services	102,596.32	552.00	102,044.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	671,164.12	671,164.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,232,467.73	**885,706.35**	**5,435,054.35**	**911,707.03**	**250,448.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,890,191.01	0.00	1,890,191.01	0.00	0.00
Support Serv - Pupil	59,058.31	0.00	59,058.31	0.00	0.00
Support Serv - Instructional	19,733.46	0.00	19,733.46	0.00	0.00
Support Serv - Board of Ed	34,919.77	0.00	34,919.77	0.00	0.00
Support Serv - Executive Adm	47,852.78	0.00	47,852.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	203,093.54	0.00	203,093.54	0.00	0.00
Support Serv - Business	114,993.30	10,430.61	0.00	104,562.69	104,562.69
Operations and Maintenance	238,246.22	0.00	0.00	238,246.22	0.00
Pupil Transportation	275,103.17	0.00	275,103.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,115.32	0.00	3,115.32	0.00	0.00
Support Serv - Technology	50,530.76	0.00	0.00	50,530.76	50,530.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,892.04	0.00	58,892.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	6,070.09	6,070.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,526.02	74,239.87	77,286.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	618,807.24	618,807.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	135.00	135.00	0.00	0.00	0.00
Trust Funds					
All Costs *	53,178.72	0.00	53,178.72	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,825,446.75	**709,682.81**	**2,722,424.27**	**393,339.67**	**155,093.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03000 Allegan Area Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,045,511.06	6,774.32	1,038,736.74	0.00	0.00
Support Serv - Pupil	67,788.99	0.00	67,788.99	0.00	0.00
Support Serv - Instructional	613,367.82	874.61	612,493.21	0.00	0.00
Support Serv - Board of Ed	43,133.18	0.00	43,133.18	0.00	0.00
Support Serv - Executive Adm	487,963.08	0.00	487,963.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	44,433.19	0.00	44,433.19	0.00	0.00
Support Serv - Business	498,396.09	6,589.16	0.00	491,806.93	491,806.93
Operations and Maintenance	217,933.68	43,004.00	237.04	174,692.64	0.00
Pupil Transportation	21,227.56	19,880.00	1,347.56	0.00	0.00
Support Serv - Planning & Research	134,502.81	0.00	134,502.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	223,381.87	884.33	0.00	222,497.54	222,497.54
Support Serv - Technology	897,167.34	106,541.79	0.00	790,625.55	790,625.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	220,247.77	220,247.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,331,794.44	516,688.97	5,815,105.47	0.00	0.00
Support Serv - Pupil	3,805,271.72	15,520.75	3,789,750.97	0.00	0.00
Support Serv - Instructional	1,342,958.47	4,134.16	1,338,824.31	0.00	0.00
Support Serv - Board of Ed	80,517.20	0.00	80,517.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	578,800.01	5,606.47	573,193.54	0.00	0.00
Support Serv - Business	135,794.61	33,546.92	65,295.86	36,951.83	36,951.83
Operations and Maintenance	990,682.74	2,901.84	0.00	987,780.90	0.00
Pupil Transportation	1,828,898.97	251,667.61	1,577,231.36	0.00	0.00
Support Serv - Planning & Research	56,862.86	0.00	56,862.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,597.89	0.00	1,597.89	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,569,680.40	0.00	1,569,680.40	0.00	0.00
Payments to Government Agencies	3,802,683.87	3,802,683.87	0.00	0.00	0.00
Facilities Acquisition	252,166.25	252,166.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	379,385.24	379,385.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,672,149.11	**5,669,098.06**	**17,298,695.66**	**2,704,355.39**	**1,541,881.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,432,447.30	12,407.21	14,420,040.09	0.00	0.00
Support Serv - Pupil	839,839.14	0.00	839,839.14	0.00	0.00
Support Serv - Instructional	516,411.33	0.00	516,411.33	0.00	0.00
Support Serv - Board of Ed	58,767.97	0.00	58,767.97	0.00	0.00
Support Serv - Executive Adm	342,938.87	0.00	342,938.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,220,369.16	0.00	1,220,369.16	0.00	0.00
Support Serv - Business	317,502.10	5,526.96	67,080.85	244,894.29	244,894.29
Operations and Maintenance	2,380,046.53	129,210.75	0.00	2,250,835.78	0.00
Pupil Transportation	653,955.33	85,199.00	568,756.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	73,146.10	0.00	73,146.10	0.00	0.00
Support Serv - Staff & Personnel	7,422.60	0.00	7,422.60	0.00	0.00
Support Serv - Technology	542,402.78	96,163.81	345.93	445,893.04	445,893.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	451,142.10	4,211.57	446,930.53	0.00	0.00
Community Services	556,463.77	7,687.16	548,776.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,132.90	71,132.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	948,066.10	473,663.50	474,402.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,091,281.74	15,091,281.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	326,386.74	326,386.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,829,722.56	**16,302,871.34**	**19,585,228.11**	**2,941,623.11**	**690,787.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,151,592.55	31,915.92	12,119,676.63	0.00	0.00
Support Serv - Pupil	1,018,496.73	0.00	1,018,496.73	0.00	0.00
Support Serv - Instructional	434,140.19	0.00	434,140.19	0.00	0.00
Support Serv - Board of Ed	118,909.23	0.00	118,909.23	0.00	0.00
Support Serv - Executive Adm	373,952.69	0.00	373,952.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,199,623.94	0.00	1,199,623.94	0.00	0.00
Support Serv - Business	282,144.98	4,713.13	0.00	277,431.85	277,431.85
Operations and Maintenance	2,128,985.12	152,825.93	0.00	1,976,159.19	0.00
Pupil Transportation	748,231.31	0.00	748,231.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	85,540.74	0.00	85,540.74	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	579,867.95	198,648.72	0.00	381,219.23	381,219.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	579,756.00	950.00	578,806.00	0.00	0.00
Community Services	553,498.79	0.00	553,498.79	0.00	0.00
Payments to Government Agencies	220,427.70	220,427.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	912,581.51	413,387.47	499,194.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,805,370.31	4,805,370.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,193,119.74	**5,828,239.18**	**17,730,070.29**	**2,634,810.27**	**658,651.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,784,599.96	0.00	13,784,599.96	0.00	0.00
Support Serv - Pupil	1,479,234.69	0.00	1,479,234.69	0.00	0.00
Support Serv - Instructional	787,001.72	0.00	787,001.72	0.00	0.00
Support Serv - Board of Ed	54,608.69	0.00	54,608.69	0.00	0.00
Support Serv - Executive Adm	462,144.45	0.00	462,144.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,371,735.37	0.00	1,371,735.37	0.00	0.00
Support Serv - Business	453,515.54	67,995.68	0.00	385,519.86	385,519.86
Operations and Maintenance	2,203,234.34	0.00	19,129.56	2,184,104.78	0.00
Pupil Transportation	1,164,334.45	0.00	1,164,334.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,118.07	0.00	60,118.07	0.00	0.00
Support Serv - Staff & Personnel	4,455.36	0.00	0.00	4,455.36	4,455.36
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,518.84	0.00	72,518.84	0.00	0.00
Support Serv - Other	363,892.95	0.00	363,892.95	0.00	0.00
Community Services	207,683.22	0.00	207,683.22	0.00	0.00
Payments to Government Agencies	21,829.38	21,829.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	976,632.21	450,285.83	526,346.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,398,204.06	4,398,204.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,650,663.07	5,650,663.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,516,406.37	**10,588,978.02**	**20,353,348.35**	**2,574,080.00**	**389,975.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,417,615.54	14,847.58	15,402,767.96	0.00	0.00
Support Serv - Pupil	1,799,756.77	0.00	1,799,756.77	0.00	0.00
Support Serv - Instructional	1,080,979.92	2,075.52	1,078,904.40	0.00	0.00
Support Serv - Board of Ed	100,760.19	0.00	100,760.19	0.00	0.00
Support Serv - Executive Adm	259,864.40	0.00	259,864.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,486,457.04	0.00	1,486,457.04	0.00	0.00
Support Serv - Business	428,320.36	0.00	0.00	428,320.36	428,320.36
Operations and Maintenance	2,231,789.78	3,309.24	0.00	2,228,480.54	0.00
Pupil Transportation	1,017,509.41	9,342.92	1,008,166.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	86,312.28	0.00	86,312.28	0.00	0.00
Support Serv - Staff & Personnel	138,521.57	0.00	12,542.55	125,979.02	125,979.02
Support Serv - Technology	1,076,987.46	593,450.02	2,450.00	481,087.44	481,087.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,115.85	1,057.52	646,058.33	0.00	0.00
Community Services	275,743.84	213.95	275,529.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,456,307.53	634,481.19	821,826.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,880,935.59	3,880,935.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,792,341.70	1,792,341.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,177,319.23	**6,932,055.23**	**22,981,396.64**	**3,263,867.36**	**1,035,386.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,696,530.51	15,374.60	6,681,155.91	0.00	0.00
Support Serv - Pupil	346,770.37	0.00	346,770.37	0.00	0.00
Support Serv - Instructional	293,820.10	25.18	293,794.92	0.00	0.00
Support Serv - Board of Ed	118,566.39	0.00	118,566.39	0.00	0.00
Support Serv - Executive Adm	390,366.90	338.28	390,028.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	535,650.07	31.79	535,618.28	0.00	0.00
Support Serv - Business	300,746.59	96,180.34	0.00	204,566.25	204,566.25
Operations and Maintenance	1,496,119.74	1,429.90	2,400.00	1,492,289.84	0.00
Pupil Transportation	905,567.80	174,885.59	730,682.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,666.34	0.00	4,666.34	0.00	0.00
Support Serv - Staff & Personnel	2,516.00	0.00	2,516.00	0.00	0.00
Support Serv - Technology	394,815.33	238,956.92	0.00	155,858.41	155,858.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,885.90	21,191.25	265,694.65	0.00	0.00
Community Services	85,283.33	0.00	85,283.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	801,683.84	434,470.30	367,213.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,916,386.35	15,916,386.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,576,375.56	**16,899,270.50**	**9,824,390.56**	**1,852,714.50**	**360,424.66**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,996,124.88	0.00	2,996,124.88	0.00	0.00
Support Serv - Pupil	113,905.51	0.00	113,905.51	0.00	0.00
Support Serv - Instructional	81,196.22	0.00	81,196.22	0.00	0.00
Support Serv - Board of Ed	54,054.72	0.00	54,054.72	0.00	0.00
Support Serv - Executive Adm	101,941.06	0.00	101,941.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	351,565.78	0.00	351,565.78	0.00	0.00
Support Serv - Business	120,607.76	16,570.90	0.00	104,036.86	104,036.86
Operations and Maintenance	412,359.79	5,277.49	2,089.00	404,993.30	0.00
Pupil Transportation	170,138.11	0.00	170,138.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,878.09	0.00	2,878.09	0.00	0.00
Support Serv - Technology	91,607.20	11,633.40	0.00	79,973.80	79,973.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,444.09	14,288.07	152,156.02	0.00	0.00
Community Services	1,721.00	0.00	1,721.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,861.33	91,174.33	124,687.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	868,123.71	868,123.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,748,529.25	**1,007,067.90**	**4,152,457.39**	**589,003.96**	**184,010.66**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,152,373.86	0.00	8,152,373.86	0.00	0.00
Support Serv - Pupil	683,967.67	0.00	683,967.67	0.00	0.00
Support Serv - Instructional	203,198.88	0.00	203,198.88	0.00	0.00
Support Serv - Board of Ed	146,973.54	0.00	146,973.54	0.00	0.00
Support Serv - Executive Adm	281,374.55	0.00	281,374.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,035,352.12	0.00	1,035,352.12	0.00	0.00
Support Serv - Business	303,063.43	19,748.15	0.00	283,315.28	283,315.28
Operations and Maintenance	1,563,830.54	3,225.00	0.00	1,560,605.54	0.00
Pupil Transportation	778,833.56	0.00	778,833.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	384,507.24	127,501.30	0.00	257,005.94	257,005.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,768.79	28,850.28	81,918.51	0.00	0.00
Community Services	17,472.55	0.00	17,472.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	607,143.44	281,948.10	325,195.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,618,912.00	2,618,912.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,887,772.17	**3,080,184.83**	**11,706,660.58**	**2,100,926.76**	**540,321.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,328,877.92	24,033.52	5,304,844.40	0.00	0.00
Support Serv - Pupil	442,058.29	0.00	442,058.29	0.00	0.00
Support Serv - Instructional	159,879.56	26,336.39	133,543.17	0.00	0.00
Support Serv - Board of Ed	40,658.63	0.00	40,658.63	0.00	0.00
Support Serv - Executive Adm	222,267.53	0.00	222,267.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	530,313.28	0.00	530,313.28	0.00	0.00
Support Serv - Business	283,073.74	47,861.82	0.00	235,211.92	235,211.92
Operations and Maintenance	626,768.07	0.00	0.00	626,768.07	0.00
Pupil Transportation	284,552.98	8,228.24	276,324.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,202.53	0.00	29,202.53	0.00	0.00
Support Serv - Staff & Personnel	10,347.53	0.00	0.00	10,347.53	10,347.53
Support Serv - Technology	137,778.11	0.00	0.00	137,778.11	137,778.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	256,236.60	14,226.78	242,009.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	165,978.81	165,978.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,547.89	169,596.16	144,951.73	0.00	0.00
Community Services	148,497.48	0.00	148,497.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,590,415.04	1,590,415.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,127.27	39,127.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,610,581.26	**2,085,804.03**	**7,514,671.60**	**1,010,105.63**	**383,337.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,745,016.58	2,596.68	14,742,419.90	0.00	0.00
Support Serv - Pupil	1,254,369.08	0.00	1,254,369.08	0.00	0.00
Support Serv - Instructional	743,031.62	29,344.61	713,687.01	0.00	0.00
Support Serv - Board of Ed	57,991.91	0.00	57,991.91	0.00	0.00
Support Serv - Executive Adm	258,363.31	0.00	258,363.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,359,329.08	0.00	1,359,329.08	0.00	0.00
Support Serv - Business	556,386.69	24,447.00	0.00	531,939.69	531,939.69
Operations and Maintenance	2,267,812.30	23,956.88	0.00	2,243,855.42	0.00
Pupil Transportation	1,320,818.51	18,801.00	1,302,017.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,794.73	0.00	16,794.73	0.00	0.00
Support Serv - Staff & Personnel	40,095.46	0.00	0.00	40,095.46	40,095.46
Support Serv - Technology	25,889.18	0.00	0.00	25,889.18	25,889.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	561,340.29	20,544.05	540,796.24	0.00	0.00
Community Services	167,039.97	0.00	167,039.97	0.00	0.00
Payments to Government Agencies	7,656.26	7,656.26	0.00	0.00	0.00
Facilities Acquisition	28,480.29	28,480.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	821,803.19	436,965.83	384,837.36	0.00	0.00
Community Services	148,813.34	3,770.24	145,043.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,747,257.23	3,747,257.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,198,534.71	1,198,534.71	0.00	0.00	0.00
Trust Funds					
All Costs *	36.00	0.00	36.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,326,859.73	**5,542,354.78**	**20,942,725.20**	**2,841,779.75**	**597,924.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	399,212.83	7,150.97	392,061.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,865.96	0.00	1,865.96	0.00	0.00
Support Serv - Board of Ed	14,243.66	0.00	14,243.66	0.00	0.00
Support Serv - Executive Adm	50,825.42	0.00	50,825.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,886.73	2,047.67	0.00	5,839.06	5,839.06
Operations and Maintenance	78,370.60	14,263.11	0.00	64,107.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,797.00	0.00	0.00	2,797.00	2,797.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	555,202.20	**23,461.75**	**458,996.90**	**72,743.55**	**8,636.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	661,069.34	9,809.66	651,259.68	0.00	0.00
Support Serv - Pupil	70,451.64	1,730.74	68,720.90	0.00	0.00
Support Serv - Instructional	26,009.36	0.00	26,009.36	0.00	0.00
Support Serv - Board of Ed	8,954.62	0.00	8,954.62	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	31,191.33	0.00	31,191.33	0.00	0.00
Support Serv - Business	16,327.75	20.00	0.00	16,307.75	16,307.75
Operations and Maintenance	38,479.00	2,426.58	693.39	35,359.03	0.00
Pupil Transportation	42,472.85	0.00	42,472.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	398.93	200.00	198.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	895,354.82	**14,186.98**	**829,501.06**	**51,666.78**	**16,307.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	402,052.55	596.74	401,455.81	0.00	0.00
Support Serv - Pupil	20,892.22	0.00	20,892.22	0.00	0.00
Support Serv - Instructional	561,337.70	2,722.08	558,615.62	0.00	0.00
Support Serv - Board of Ed	95,614.13	0.00	95,614.13	0.00	0.00
Support Serv - Executive Adm	357,518.04	0.00	357,518.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	361,761.32	1,993.32	2,014.46	357,753.54	357,753.54
Operations and Maintenance	63,943.27	0.00	4,793.09	59,150.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	33,940.27	0.00	33,940.27	0.00	0.00
Support Serv - Communication	4,523.63	0.00	4,523.63	0.00	0.00
Support Serv - Staff & Personnel	1,712.17	0.00	1,570.17	142.00	142.00
Support Serv - Technology	186,404.24	4,741.90	0.00	181,662.34	181,662.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538.25	0.00	538.25	0.00	0.00
Community Services	4,314.01	0.00	4,314.01	0.00	0.00
Payments to Government Agencies	92,226.01	92,226.01	0.00	0.00	0.00
Facilities Acquisition	10,151.10	10,151.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,322,303.86	225.06	1,322,078.80	0.00	0.00
Support Serv - Pupil	2,816,775.90	4,751.04	2,812,024.86	0.00	0.00
Support Serv - Instructional	743,681.99	1,350.49	742,331.50	0.00	0.00
Support Serv - Board of Ed	4,091.87	0.00	4,091.87	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	21,516.05	12,803.95	0.00	8,712.10	8,712.10
Operations and Maintenance	142,852.26	0.00	0.00	142,852.26	0.00
Pupil Transportation	384,603.68	0.00	384,603.68	0.00	0.00
Support Serv - Planning & Research	106,259.58	0.00	106,259.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,278.97	0.00	5,278.97	0.00	0.00
Support Serv - Technology	64,989.59	0.00	64,989.59	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,571.00	0.00	5,571.00	0.00	0.00
Community Services	514.28	0.00	514.28	0.00	0.00
Payments to Government Agencies	1,397,809.43	1,397,809.43	0.00	0.00	0.00
Facilities Acquisition	18,357.00	18,357.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	76,509.92	76,509.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,308,044.29	**1,624,238.04**	**6,933,533.83**	**750,272.42**	**548,269.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,267,853.84	44,705.02	22,223,148.82	0.00	0.00
Support Serv - Pupil	1,513,285.66	0.00	1,513,285.66	0.00	0.00
Support Serv - Instructional	968,686.95	0.00	968,686.95	0.00	0.00
Support Serv - Board of Ed	37,918.39	0.00	37,918.39	0.00	0.00
Support Serv - Executive Adm	298,764.04	0.00	298,764.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,470,447.96	0.00	2,470,447.96	0.00	0.00
Support Serv - Business	651,767.81	39,870.88	15,150.00	596,746.93	596,746.93
Operations and Maintenance	3,587,020.86	37,337.00	5,392.40	3,544,291.46	0.00
Pupil Transportation	2,092,565.18	0.00	2,092,565.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,449.27	0.00	28,449.27	0.00	0.00
Support Serv - Staff & Personnel	138,080.44	0.00	17,795.17	120,285.27	120,285.27
Support Serv - Technology	469,367.59	1,064.91	1,350.00	466,952.68	466,952.68
Support Serv - Pupil Accounting	44,850.77	0.00	44,850.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	408,798.53	0.00	408,798.53	0.00	0.00
Community Services	446,164.64	0.00	446,164.64	0.00	0.00
Payments to Government Agencies	182,598.67	182,598.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,972.09	0.00	1,972.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,347,260.93	1,136,853.89	1,210,407.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,933,723.66	1,933,723.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	285,429.08	285,429.08	0.00	0.00	0.00
Trust Funds					
All Costs *	6,000.00	0.00	6,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,748,325.31	4,748,325.31	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,929,331.67	**8,409,908.42**	**31,791,146.91**	**4,728,276.34**	**1,183,984.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
04901 Bingham Arts Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	800,334.15	0.00	800,334.15	0.00	0.00
Support Serv - Pupil	23,142.16	0.00	23,142.16	0.00	0.00
Support Serv - Instructional	50,969.58	0.00	50,969.58	0.00	0.00
Support Serv - Board of Ed	17,885.50	0.00	17,885.50	0.00	0.00
Support Serv - Executive Adm	216,009.07	0.00	216,009.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,253.63	1,097.50	135,156.13	0.00	0.00
Support Serv - Business	7,087.42	0.00	0.00	7,087.42	7,087.42
Operations and Maintenance	438,609.94	0.00	0.00	438,609.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	225.00	0.00	225.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	686.94	0.00	517.43	169.51	169.51
Support Serv - Technology	4,744.00	0.00	0.00	4,744.00	4,744.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	23,501.96	0.00	23,501.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,043.64	14,043.64	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,000.41	0.00	4,000.41	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,722.03	105,498.03	224.00	0.00	0.00
Community Services	5,446.65	0.00	5,446.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,848,662.08	**120,639.17**	**1,277,412.04**	**450,610.87**	**12,000.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	956,079.11	0.00	956,079.11	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	367.08	0.00	367.08	0.00	0.00
Support Serv - Board of Ed	30,762.20	0.00	30,762.20	0.00	0.00
Support Serv - Executive Adm	216,753.54	0.00	216,753.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	42,672.67	2,672.67	0.00	40,000.00	40,000.00
Operations and Maintenance	213,100.25	8,109.65	0.00	204,990.60	0.00
Pupil Transportation	108,623.39	0.00	108,623.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,702.62	0.00	26,702.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	726.50	726.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,855.21	52,166.48	41,688.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	205,798.50	205,798.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,895,441.07	**269,473.80**	**1,380,976.67**	**244,990.60**	**40,000.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,394,256.17	232.00	2,394,024.17	0.00	0.00
Support Serv - Pupil	93,457.99	0.00	93,457.99	0.00	0.00
Support Serv - Instructional	71,934.68	0.00	71,934.68	0.00	0.00
Support Serv - Board of Ed	40,613.06	146.29	40,466.77	0.00	0.00
Support Serv - Executive Adm	180,969.54	0.00	180,969.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,141.81	0.00	208,141.81	0.00	0.00
Support Serv - Business	104,235.12	184.97	0.00	104,050.15	104,050.15
Operations and Maintenance	393,383.83	0.00	0.00	393,383.83	0.00
Pupil Transportation	129,029.46	41.50	128,987.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	52,505.70	0.00	51,553.84	951.86	951.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,853.62	222.35	151,631.27	0.00	0.00
Community Services	4,813.17	0.00	4,813.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	350.00	0.00	350.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	204,278.81	118,857.08	85,421.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	189,000.81	189,000.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	122,333.80	122,333.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,341,157.57	**431,018.80**	**3,411,752.93**	**498,385.84**	**105,002.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,313,657.23	0.00	2,313,657.23	0.00	0.00
Support Serv - Pupil	106,708.36	0.00	106,708.36	0.00	0.00
Support Serv - Instructional	92,871.03	0.00	92,871.03	0.00	0.00
Support Serv - Board of Ed	24,166.01	0.00	24,166.01	0.00	0.00
Support Serv - Executive Adm	35,973.13	0.00	35,973.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	301,079.62	0.00	301,079.62	0.00	0.00
Support Serv - Business	69,920.00	0.00	0.00	69,920.00	69,920.00
Operations and Maintenance	569,041.33	0.00	0.00	569,041.33	0.00
Pupil Transportation	219,227.55	0.00	219,227.55	0.00	0.00
Support Serv - Planning & Research	2,184.52	0.00	2,184.52	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	109,200.06	1,582.75	107,617.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,684.26	5,684.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	172,851.96	6,991.17	165,860.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	999,534.84	999,534.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,022,099.90	**1,013,793.02**	**3,369,345.55**	**638,961.33**	**69,920.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,297,570.97	7,440.87	7,290,130.10	0.00	0.00
Support Serv - Pupil	319,853.47	0.00	319,853.47	0.00	0.00
Support Serv - Instructional	122,886.48	0.00	122,886.48	0.00	0.00
Support Serv - Board of Ed	55,537.57	0.00	55,537.57	0.00	0.00
Support Serv - Executive Adm	258,794.45	0.00	258,794.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	979,582.52	0.00	979,582.52	0.00	0.00
Support Serv - Business	287,473.16	80,180.05	0.00	207,293.11	207,293.11
Operations and Maintenance	910,590.75	31,182.00	0.00	879,408.75	0.00
Pupil Transportation	609,039.37	0.00	609,039.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,467.95	0.00	96,467.95	0.00	0.00
Support Serv - Staff & Personnel	6,000.00	0.00	0.00	6,000.00	6,000.00
Support Serv - Technology	140,194.91	15,821.95	0.00	124,372.96	124,372.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	33,944.22	150.00	33,794.22	0.00	0.00
Payments to Government Agencies	4,277.75	4,277.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	16,192.62	0.00	16,192.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	784,265.93	235,059.86	549,206.07	0.00	0.00
Community Services	246,566.93	0.00	246,566.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,389,290.24	1,389,290.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,106,289.52	2,106,289.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,664,818.81	**3,869,692.24**	**10,578,051.75**	**1,217,074.82**	**337,666.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,506,046.43	17,729.96	1,488,316.47	0.00	0.00
Support Serv - Pupil	100,768.23	0.00	100,768.23	0.00	0.00
Support Serv - Instructional	4,753.97	0.00	4,753.97	0.00	0.00
Support Serv - Board of Ed	13,033.75	527.01	12,506.74	0.00	0.00
Support Serv - Executive Adm	139,100.30	0.00	139,100.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	63,271.38	0.00	63,271.38	0.00	0.00
Support Serv - Business	37,611.99	5,444.98	0.00	32,167.01	32,167.01
Operations and Maintenance	242,511.20	18,097.00	1,809.15	222,605.05	0.00
Pupil Transportation	79,614.41	0.00	79,614.41	0.00	0.00
Support Serv - Planning & Research	209.30	0.00	209.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,007.00	0.00	1,007.00	0.00	0.00
Support Serv - Technology	127,046.13	71,500.53	55,545.60	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,088.70	0.00	48,088.70	0.00	0.00
Community Services	1,498.10	0.00	1,498.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,693.00	4,693.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	112,131.00	67,637.66	44,493.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	209,726.83	209,726.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,691,111.72	**395,356.97**	**2,040,982.69**	**254,772.06**	**32,167.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,995,088.18	14.96	4,995,073.22	0.00	0.00
Support Serv - Pupil	280,828.45	0.00	280,828.45	0.00	0.00
Support Serv - Instructional	231,024.43	0.00	231,024.43	0.00	0.00
Support Serv - Board of Ed	89,831.71	0.00	89,831.71	0.00	0.00
Support Serv - Executive Adm	211,322.88	0.00	211,322.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	627,037.42	0.00	627,037.42	0.00	0.00
Support Serv - Business	280,438.12	49,979.47	0.00	230,458.65	230,458.65
Operations and Maintenance	838,702.59	34,506.04	0.00	804,196.55	0.00
Pupil Transportation	530,564.37	0.00	530,564.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,424.50	0.00	24,363.00	61.50	61.50
Support Serv - Technology	144,195.14	40,250.91	0.00	103,944.23	103,944.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,126.71	0.00	168,126.71	0.00	0.00
Community Services	2,718.47	0.00	2,718.47	0.00	0.00
Payments to Government Agencies	54,830.86	54,830.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,900.00	0.00	1,900.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,815.70	0.00	1,563.42	252.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	784,018.41	482,442.96	301,575.45	0.00	0.00
Community Services	248,038.04	0.00	248,038.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,105,130.01	1,105,130.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	314,984.91	314,984.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,935,020.90	**2,082,140.12**	**7,713,967.57**	**1,138,913.21**	**334,464.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
06010 Arenac Eastern School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,767,308.47	12,270.02	1,755,038.45	0.00	0.00
Support Serv - Pupil	96,288.80	0.00	96,288.80	0.00	0.00
Support Serv - Instructional	24,338.14	0.00	24,338.14	0.00	0.00
Support Serv - Board of Ed	43,544.84	0.00	43,544.84	0.00	0.00
Support Serv - Executive Adm	72,418.43	0.00	72,418.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,178.74	0.00	156,178.74	0.00	0.00
Support Serv - Business	55,724.08	19,442.08	0.00	36,282.00	36,282.00
Operations and Maintenance	293,308.31	0.00	4,509.14	288,799.17	0.00
Pupil Transportation	103,191.08	0.00	103,191.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,252.56	0.00	0.00	11,252.56	11,252.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,514.08	0.00	20,514.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,466.19	81,260.24	77,205.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	287,257.15	287,257.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,089,790.87	**400,229.49**	**2,353,227.65**	**336,333.73**	**47,534.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
06020 Au Gres-Sims School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,052,506.53	70,399.56	1,982,106.97	0.00	0.00
Support Serv - Pupil	5,529.40	0.00	5,529.40	0.00	0.00
Support Serv - Instructional	54,799.28	1,248.48	53,550.80	0.00	0.00
Support Serv - Board of Ed	30,963.14	0.00	30,963.14	0.00	0.00
Support Serv - Executive Adm	155,381.07	0.00	155,381.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	162,038.71	603.00	161,435.71	0.00	0.00
Support Serv - Business	191,734.88	20,028.64	0.00	171,706.24	171,706.24
Operations and Maintenance	385,592.86	31,338.16	0.00	354,254.70	0.00
Pupil Transportation	162,977.52	501.17	162,476.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	57,310.89	5,499.85	0.00	51,811.04	51,811.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,848.90	0.00	76,848.90	0.00	0.00
Community Services	1,840.79	0.00	1,840.79	0.00	0.00
Payments to Government Agencies	12,294.53	12,294.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,034.40	91,378.33	106,656.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	533,148.76	533,148.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,081,001.66	**766,440.48**	**2,736,789.20**	**577,771.98**	**223,517.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,806,871.87	56,585.85	8,750,286.02	0.00	0.00
Support Serv - Pupil	409,793.93	0.00	409,793.93	0.00	0.00
Support Serv - Instructional	294,341.86	0.00	294,341.86	0.00	0.00
Support Serv - Board of Ed	9,313.11	0.00	9,313.11	0.00	0.00
Support Serv - Executive Adm	276,187.64	0.00	276,187.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,031,513.48	0.00	1,031,513.48	0.00	0.00
Support Serv - Business	367,523.98	19,205.96	0.00	348,318.02	348,318.02
Operations and Maintenance	1,604,068.78	100,538.28	0.00	1,503,530.50	0.00
Pupil Transportation	888,279.20	1,800.00	886,479.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,259.71	0.00	4,259.71	0.00	0.00
Support Serv - Technology	336,153.69	68,828.60	0.00	267,325.09	267,325.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,760.64	14,335.00	278,425.64	0.00	0.00
Community Services	66,033.41	0.00	66,033.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,412.01	0.00	13,114.94	1,297.07	0.00
Pupil Transportation	161.79	0.00	161.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	990,037.61	446,011.12	544,026.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,549,933.47	1,549,933.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,941,646.18	**2,257,238.28**	**12,563,937.22**	**2,120,470.68**	**615,643.11**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	159,889.00	750.00	159,139.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,034.00	0.00	6,034.00	0.00	0.00
Support Serv - Board of Ed	13,284.00	1,666.00	11,618.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	14,771.00	0.00	4,111.00	10,660.00	10,660.00
Operations and Maintenance	41,341.00	9,297.00	0.00	32,044.00	0.00
Pupil Transportation	70,446.00	0.00	70,446.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	70.00	0.00	0.00	70.00	70.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	345.00	0.00	345.00	0.00	0.00
Payments to Government Agencies	5,492.00	5,492.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,074.00	1,119.00	4,955.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	317,746.00	**18,324.00**	**256,648.00**	**42,774.00**	**10,730.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,619,476.05	18,604.20	3,600,871.85	0.00	0.00
Support Serv - Pupil	203,742.36	0.00	203,742.36	0.00	0.00
Support Serv - Instructional	135,034.84	0.00	135,034.84	0.00	0.00
Support Serv - Board of Ed	33,062.04	0.00	33,062.04	0.00	0.00
Support Serv - Executive Adm	216,815.65	260.99	216,554.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,202.64	0.00	217,202.64	0.00	0.00
Support Serv - Business	136,542.60	21,380.74	0.00	115,161.86	115,161.86
Operations and Maintenance	517,403.59	5,365.42	7,213.49	504,824.68	0.00
Pupil Transportation	234,352.27	224.33	234,127.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	61.25	0.00	0.00	61.25	61.25
Support Serv - Technology	22,632.76	12,651.57	0.00	9,981.19	9,981.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	109,476.77	0.00	109,476.77	0.00	0.00
Community Services	131.91	0.00	131.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,742.16	127,243.82	144,498.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	613,146.40	613,146.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	5,489.00	0.00	5,489.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,336,312.29	**798,877.47**	**4,907,405.84**	**630,028.98**	**125,204.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,082,093.63	0.00	4,082,093.63	0.00	0.00
Support Serv - Pupil	239,442.60	0.00	239,442.60	0.00	0.00
Support Serv - Instructional	106,572.36	0.00	106,572.36	0.00	0.00
Support Serv - Board of Ed	38,152.26	0.00	38,152.26	0.00	0.00
Support Serv - Executive Adm	265,839.58	602.00	265,237.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	379,411.17	1,204.00	378,207.17	0.00	0.00
Support Serv - Business	101,423.64	0.00	3,935.07	97,488.57	97,488.57
Operations and Maintenance	590,858.93	0.00	0.00	590,858.93	0.00
Pupil Transportation	371,743.01	51,553.76	320,189.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	138,582.91	9,947.49	0.00	128,635.42	128,635.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,081.35	0.00	139,081.35	0.00	0.00
Community Services	92,306.87	0.00	92,306.87	0.00	0.00
Payments to Government Agencies	2,378.73	2,378.73	0.00	0.00	0.00
Facilities Acquisition	16,675.00	16,675.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,159.69	0.00	24,159.69	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,869.73	137,317.31	126,552.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	618,159.95	618,159.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	283,458.20	283,458.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,754,209.61	**1,121,296.44**	**5,815,930.25**	**816,982.92**	**226,123.99**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
08000 Barry ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	125,687.03	5,607.12	120,079.91	0.00	0.00
Support Serv - Pupil	18,822.12	0.00	18,822.12	0.00	0.00
Support Serv - Instructional	218,446.49	0.00	218,446.49	0.00	0.00
Support Serv - Board of Ed	26,384.83	0.00	26,384.83	0.00	0.00
Support Serv - Executive Adm	150,489.67	0.00	150,489.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	57,219.98	250.87	8,409.52	48,559.59	48,559.59
Operations and Maintenance	13,781.49	164.75	200.00	13,416.74	0.00
Pupil Transportation	23,403.84	0.00	23,403.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,701.53	0.00	7,775.08	3,926.45	3,926.45
Support Serv - Technology	10,046.74	847.39	2,040.00	7,159.35	7,159.35
Support Serv - Pupil Accounting	6,385.20	0.00	6,385.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,380.79	0.00	64,380.79	0.00	0.00
Community Services	592,583.56	0.00	592,583.56	0.00	0.00
Payments to Government Agencies	150,515.80	150,515.80	0.00	0.00	0.00
Facilities Acquisition	3,581.69	3,581.69	0.00	0.00	0.00
Special Revenue Funds					
Instructional	857,083.37	0.00	857,083.37	0.00	0.00
Support Serv - Pupil	1,791,536.40	0.00	1,791,536.40	0.00	0.00
Support Serv - Instructional	239,820.93	0.00	239,820.93	0.00	0.00
Support Serv - Board of Ed	8,250.00	0.00	8,250.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	189,870.94	3,808.47	27,189.68	158,872.79	158,872.79
Operations and Maintenance	73,642.06	494.25	0.00	73,147.81	0.00
Pupil Transportation	270,454.17	96,583.00	173,871.17	0.00	0.00
Support Serv - Planning & Research	109,348.76	0.00	109,348.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,787.55	0.00	17,718.41	3,069.14	3,069.14
Support Serv - Technology	54,535.82	10,939.66	0.00	43,596.16	43,596.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,363.78	0.00	10,363.78	0.00	0.00
Community Services	106,882.23	0.00	106,882.23	0.00	0.00
Payments to Government Agencies	588,552.75	588,552.75	0.00	0.00	0.00
Facilities Acquisition	11,345.03	11,345.03	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,718.56	13,718.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	7,061.41	0.00	7,061.41	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,826,684.52	**886,409.34**	**4,588,527.15**	**351,748.03**	**265,183.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,721,706.39	0.00	8,721,706.39	0.00	0.00
Support Serv - Pupil	336,248.68	0.00	336,248.68	0.00	0.00
Support Serv - Instructional	111,724.87	2,853.54	108,871.33	0.00	0.00
Support Serv - Board of Ed	172,299.92	0.00	172,299.92	0.00	0.00
Support Serv - Executive Adm	239,013.36	0.00	239,013.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	754,684.48	0.00	754,684.48	0.00	0.00
Support Serv - Business	318,138.36	64,242.17	0.00	253,896.19	253,896.19
Operations and Maintenance	1,199,202.29	0.00	0.00	1,199,202.29	0.00
Pupil Transportation	544,692.55	0.00	544,692.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	182,459.56	6,225.65	0.00	176,233.91	176,233.91
Support Serv - Pupil Accounting	47,858.92	0.00	47,858.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,292.41	12,365.93	346,926.48	0.00	0.00
Community Services	43,580.45	0.00	43,580.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,868.61	20,868.61	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	683,868.15	261,602.71	422,265.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,650,517.06	9,650,517.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,386,156.06	**10,018,675.67**	**11,738,148.00**	**1,629,332.39**	**430,130.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,149,565.75	29,544.22	14,120,021.53	0.00	0.00
Support Serv - Pupil	206,855.26	0.00	206,855.26	0.00	0.00
Support Serv - Instructional	386,061.09	0.00	386,061.09	0.00	0.00
Support Serv - Board of Ed	70,195.66	0.00	70,195.66	0.00	0.00
Support Serv - Executive Adm	168,231.06	0.00	168,231.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,430,869.50	0.00	1,430,869.50	0.00	0.00
Support Serv - Business	570,500.41	100,421.94	0.00	470,078.47	470,078.47
Operations and Maintenance	2,083,271.68	15,942.99	0.00	2,067,328.69	0.00
Pupil Transportation	1,280,659.29	418,223.11	862,436.18	0.00	0.00
Support Serv - Planning & Research	12,145.96	0.00	12,145.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	830,071.90	498,610.37	0.00	331,461.53	331,461.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,706.80	6,462.76	375,244.04	0.00	0.00
Community Services	3,144.09	0.00	3,144.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,128.97	0.00	10,795.10	333.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	995,845.68	450,071.88	545,773.80	0.00	0.00
Community Services	599,159.88	10,879.95	588,279.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,660,974.18	2,660,974.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	74,164.74	74,164.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,048,193.61	1,048,193.61	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,962,745.51	**5,313,489.75**	**18,780,053.20**	**2,869,202.56**	**801,540.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,021,411.25	23,358.32	16,998,052.93	0.00	0.00
Support Serv - Pupil	1,671,997.56	0.00	1,671,997.56	0.00	0.00
Support Serv - Instructional	954,439.92	7,760.92	946,679.00	0.00	0.00
Support Serv - Board of Ed	94,446.65	0.00	94,446.65	0.00	0.00
Support Serv - Executive Adm	286,403.81	0.00	286,403.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,292,706.59	119.99	1,292,586.60	0.00	0.00
Support Serv - Business	562,365.67	6,556.40	8,500.00	547,309.27	547,309.27
Operations and Maintenance	2,369,912.22	30,198.73	1,421.00	2,338,292.49	0.00
Pupil Transportation	2,060,597.48	340,813.00	1,719,784.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,234.15	0.00	0.00	5,234.15	5,234.15
Support Serv - Technology	217,669.08	0.00	0.00	217,669.08	217,669.08
Support Serv - Pupil Accounting	17,242.20	0.00	17,242.20	0.00	0.00
Support Serv - Central - Other	13,282.99	0.00	13,282.99	0.00	0.00
Support Serv - Other	646,544.44	0.00	646,544.44	0.00	0.00
Community Services	212,166.75	0.00	212,166.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	54,167.90	0.00	45,501.04	8,666.86	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	932,354.76	405,850.48	526,504.28	0.00	0.00
Community Services	30,158.69	0.00	30,158.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,304,143.17	5,304,143.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	392,925.34	392,925.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,140,170.62	**6,511,726.35**	**24,511,272.42**	**3,117,171.85**	**770,212.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,172.71	0.00	28,172.71	0.00	0.00
Support Serv - Pupil	255,995.74	0.00	255,995.74	0.00	0.00
Support Serv - Instructional	2,492,698.60	157,524.63	2,335,173.97	0.00	0.00
Support Serv - Board of Ed	36,041.17	0.00	36,041.17	0.00	0.00
Support Serv - Executive Adm	81,431.33	2,032.79	79,398.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	881,956.46	124,208.88	2,835.19	754,912.39	754,912.39
Operations and Maintenance	198,423.36	109.06	1,582.79	196,731.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	238.00	0.00	238.00	0.00	0.00
Support Serv - Communication	16,618.87	0.00	16,618.87	0.00	0.00
Support Serv - Staff & Personnel	534,389.50	13,180.58	448,751.67	72,457.25	72,457.25
Support Serv - Technology	934,057.32	21,049.61	56,398.64	856,609.07	856,609.07
Support Serv - Pupil Accounting	43,025.39	0.00	43,025.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	129,404.19	0.00	129,404.19	0.00	0.00
Payments to Government Agencies	1,508,113.03	1,508,113.03	0.00	0.00	0.00
Facilities Acquisition	7,991.28	7,991.28	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,057,730.46	581,781.76	11,475,948.70	0.00	0.00
Support Serv - Pupil	11,113,483.25	25,598.13	11,087,885.12	0.00	0.00
Support Serv - Instructional	2,262,283.58	79,191.86	2,183,091.72	0.00	0.00
Support Serv - Board of Ed	107,191.91	0.00	107,191.91	0.00	0.00
Support Serv - Executive Adm	88,933.72	2,208.17	86,725.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	965,569.59	18,798.15	946,771.44	0.00	0.00
Support Serv - Business	784,825.93	158,524.95	3,693.20	622,607.78	622,607.78
Operations and Maintenance	1,777,832.35	1,166.73	21,003.84	1,755,661.78	0.00
Pupil Transportation	1,048,176.97	0.00	1,048,176.97	0.00	0.00
Support Serv - Planning & Research	160,668.50	0.00	160,668.50	0.00	0.00
Support Serv - Communication	356.88	0.00	356.88	0.00	0.00
Support Serv - Staff & Personnel	252,756.74	2,164.28	2,105.16	248,487.30	248,487.30
Support Serv - Technology	192,643.95	0.00	93,686.39	98,957.56	98,957.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,052.88	3,052.88	80,000.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,231,421.40	1,196,826.43	34,594.97	0.00	0.00
Facilities Acquisition	67,242.99	67,242.99	0.00	0.00	0.00
Debt Service Funds					
All Costs **	472,777.77	472,777.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	323,950.44	323,950.44	0.00	0.00	0.00
Trust Funds					
All Costs *	4,500.00	0.00	4,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,143,956.26	**4,767,494.40**	**30,770,037.22**	**4,606,424.64**	**2,654,031.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,280,348.34	428,909.62	41,851,438.72	0.00	0.00
Support Serv - Pupil	2,896,164.90	0.00	2,896,164.90	0.00	0.00
Support Serv - Instructional	2,439,889.31	1,384.67	2,438,504.64	0.00	0.00
Support Serv - Board of Ed	147,211.94	0.00	147,211.94	0.00	0.00
Support Serv - Executive Adm	308,879.51	0.00	308,879.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,301,651.20	0.00	4,301,651.20	0.00	0.00
Support Serv - Business	952,437.46	62,470.00	2,358.10	887,609.36	887,609.36
Operations and Maintenance	6,828,375.84	15,900.00	136,264.84	6,676,211.00	0.00
Pupil Transportation	3,256,410.25	0.00	3,256,410.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,049.24	0.00	17,049.24	0.00	0.00
Support Serv - Staff & Personnel	574,024.96	618.93	40,431.91	532,974.12	532,974.12
Support Serv - Technology	594,059.47	33,609.68	5,175.77	555,274.02	555,274.02
Support Serv - Pupil Accounting	247,317.37	4,433.95	242,883.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,075,396.59	21,407.78	1,053,988.81	0.00	0.00
Community Services	407,696.64	0.00	407,696.64	0.00	0.00
Payments to Government Agencies	79,958.52	79,958.52	0.00	0.00	0.00
Facilities Acquisition	881,285.34	881,285.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	84,288.18	0.00	0.00	84,288.18	0.00
Pupil Transportation	11,259.72	0.00	11,259.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	82,328.38	1,527.69	80,800.69	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,090,947.26	1,589,286.89	1,501,660.37	0.00	0.00
Community Services	976,670.16	18,669.38	958,000.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,541,784.87	6,541,784.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	24,274.00	0.00	24,274.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	78,099,709.45	**9,681,247.32**	**59,682,105.45**	**8,736,356.68**	**1,975,857.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,359,488.09	23,103.36	12,336,384.73	0.00	0.00
Support Serv - Pupil	748,845.01	0.00	748,845.01	0.00	0.00
Support Serv - Instructional	476,504.34	0.00	476,504.34	0.00	0.00
Support Serv - Board of Ed	83,626.96	0.00	83,626.96	0.00	0.00
Support Serv - Executive Adm	431,313.95	0.00	431,313.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,171,875.51	0.00	1,171,875.51	0.00	0.00
Support Serv - Business	510,979.76	169,880.16	60,880.82	280,218.78	280,218.78
Operations and Maintenance	2,335,834.59	277,438.53	0.00	2,058,396.06	0.00
Pupil Transportation	1,201,627.26	0.00	1,201,627.26	0.00	0.00
Support Serv - Planning & Research	11,604.61	0.00	11,604.61	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	63,989.56	0.00	0.00	63,989.56	63,989.56
Support Serv - Technology	380,030.68	20,010.00	0.00	360,020.68	360,020.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	78,192.82	0.00	78,192.82	0.00	0.00
Support Serv - Other	563,328.57	0.00	563,328.57	0.00	0.00
Community Services	1,750.00	0.00	1,750.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,015,367.53	492,852.07	522,515.46	0.00	0.00
Community Services	116,586.81	0.00	116,586.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,052,353.89	1,052,353.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	99,528.16	99,528.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,702,828.10	**2,135,166.17**	**17,805,036.85**	**2,762,625.08**	**704,229.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,667,580.60	5,004.38	9,662,576.22	0.00	0.00
Support Serv - Pupil	445,058.96	0.00	445,058.96	0.00	0.00
Support Serv - Instructional	535,735.36	0.00	535,735.36	0.00	0.00
Support Serv - Board of Ed	29,783.37	0.00	29,783.37	0.00	0.00
Support Serv - Executive Adm	317,079.53	0.00	317,079.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,178,345.02	328.28	1,178,016.74	0.00	0.00
Support Serv - Business	229,549.30	44,903.34	0.00	184,645.96	184,645.96
Operations and Maintenance	1,549,888.58	16,478.00	0.00	1,533,410.58	0.00
Pupil Transportation	377,596.40	34,516.36	343,080.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,650.25	0.00	1,650.25	0.00	0.00
Support Serv - Technology	499,759.38	67,417.86	0.00	432,341.52	432,341.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,025.34	0.00	299,025.34	0.00	0.00
Community Services	5,596.16	0.00	5,596.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	601,650.68	264,702.38	336,948.30	0.00	0.00
Community Services	287,614.34	8,329.50	279,284.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,335,942.80	1,335,942.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,361,856.07	**1,777,622.90**	**13,433,835.11**	**2,150,398.06**	**616,987.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,213,742.62	24,355.00	7,189,387.62	0.00	0.00
Support Serv - Pupil	261,115.25	0.00	261,115.25	0.00	0.00
Support Serv - Instructional	512,216.36	0.00	512,216.36	0.00	0.00
Support Serv - Board of Ed	30,570.40	0.00	30,570.40	0.00	0.00
Support Serv - Executive Adm	252,809.41	0.00	252,809.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	731,534.69	0.00	731,534.69	0.00	0.00
Support Serv - Business	119,682.96	26,320.58	91,792.36	1,570.02	1,570.02
Operations and Maintenance	1,226,384.93	53,401.50	2,342.27	1,170,641.16	0.00
Pupil Transportation	801,403.21	68,504.77	732,898.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,176.59	0.00	14,991.21	185.38	185.38
Support Serv - Technology	177,354.07	31,793.18	0.00	145,560.89	145,560.89
Support Serv - Pupil Accounting	31,354.72	0.00	31,354.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,544.95	12,252.11	218,292.84	0.00	0.00
Community Services	66,003.33	0.00	66,003.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	557,269.05	260,508.15	296,760.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	982,679.09	982,679.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,575.72	5,575.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,215,417.35	**1,465,390.10**	**10,432,069.80**	**1,317,957.45**	**147,316.29**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09901 Bay-Arenac Community High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	384,610.82	0.00	384,610.82	0.00	0.00
Support Serv - Pupil	293,353.00	0.00	293,353.00	0.00	0.00
Support Serv - Instructional	233,750.55	0.00	233,750.55	0.00	0.00
Support Serv - Board of Ed	15,759.14	0.00	15,759.14	0.00	0.00
Support Serv - Executive Adm	200,263.05	0.00	200,263.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	38,158.44	0.00	0.00	38,158.44	38,158.44
Operations and Maintenance	124,117.13	0.00	0.00	124,117.13	0.00
Pupil Transportation	10,422.94	0.00	10,422.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	10,570.00	0.00	0.00	10,570.00	10,570.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500.00	0.00	500.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	29,963.00	29,963.00	0.00	0.00	0.00
Facilities Acquisition	250,000.00	250,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,591,468.07	**279,963.00**	**1,138,659.50**	**172,845.57**	**48,728.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09902 Bay County PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,567,239.07	54,278.64	1,512,960.43	0.00	0.00
Support Serv - Pupil	60,942.54	0.00	60,942.54	0.00	0.00
Support Serv - Instructional	80,744.31	0.00	80,744.31	0.00	0.00
Support Serv - Board of Ed	13,371.50	0.00	13,371.50	0.00	0.00
Support Serv - Executive Adm	356,105.62	0.00	356,105.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,092.75	0.00	195,092.75	0.00	0.00
Support Serv - Business	11,720.98	6,031.55	0.00	5,689.43	5,689.43
Operations and Maintenance	234,051.84	0.00	0.00	234,051.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	502.60	0.00	0.00	502.60	502.60
Support Serv - Technology	3,315.35	0.00	0.00	3,315.35	3,315.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,306.77	102,966.70	55,340.07	0.00	0.00
Community Services	107,424.07	0.00	107,424.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	353,968.75	353,968.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,142,786.15	**517,245.64**	**2,381,981.29**	**243,559.22**	**9,507.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,161,849.00	130,207.00	2,031,642.00	0.00	0.00
Support Serv - Pupil	158,707.00	0.00	158,707.00	0.00	0.00
Support Serv - Instructional	32,191.00	0.00	32,191.00	0.00	0.00
Support Serv - Board of Ed	15,587.00	0.00	15,587.00	0.00	0.00
Support Serv - Executive Adm	189,117.00	0.00	189,117.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	359,060.00	0.00	359,060.00	0.00	0.00
Support Serv - Business	77,248.00	51,389.00	0.00	25,859.00	25,859.00
Operations and Maintenance	1,028,157.00	0.00	0.00	1,028,157.00	0.00
Pupil Transportation	55,568.00	0.00	55,568.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,615.00	0.00	5,615.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	85,336.00	0.00	0.00	85,336.00	85,336.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,745.00	246,745.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,415,180.00	**428,341.00**	**2,847,487.00**	**1,139,352.00**	**111,195.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,681,793.73	1,441.94	8,680,351.79	0.00	0.00
Support Serv - Pupil	209,182.44	0.00	209,182.44	0.00	0.00
Support Serv - Instructional	10,865.15	0.00	10,865.15	0.00	0.00
Support Serv - Board of Ed	51,507.37	0.00	51,507.37	0.00	0.00
Support Serv - Executive Adm	209,435.33	0.00	209,435.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	982,513.44	299.00	982,214.44	0.00	0.00
Support Serv - Business	356,596.68	82,687.77	0.00	273,908.91	273,908.91
Operations and Maintenance	1,387,912.76	18,868.70	0.00	1,369,044.06	0.00
Pupil Transportation	1,452,269.97	0.00	1,452,269.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	225,290.99	5,887.68	0.00	219,403.31	219,403.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,653.85	0.00	22,653.85	0.00	0.00
Support Serv - Other	208,594.55	7,814.30	200,780.25	0.00	0.00
Community Services	514.66	0.00	514.66	0.00	0.00
Payments to Government Agencies	12,328.65	12,328.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	787,241.81	320,864.49	466,377.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,263,227.86	1,263,227.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	490,090.66	490,090.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,352,019.90	**2,203,511.05**	**12,286,152.57**	**1,862,356.28**	**493,312.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,391,337.36	0.00	3,391,337.36	0.00	0.00
Support Serv - Pupil	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Instructional	168,408.56	28,778.91	139,629.65	0.00	0.00
Support Serv - Board of Ed	72,246.69	0.00	72,246.69	0.00	0.00
Support Serv - Executive Adm	114,168.10	0.00	114,168.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	381,136.14	0.00	381,136.14	0.00	0.00
Support Serv - Business	57,768.88	24,115.78	0.00	33,653.10	33,653.10
Operations and Maintenance	501,370.02	31,861.52	0.00	469,508.50	0.00
Pupil Transportation	219,064.87	0.00	219,064.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	53,689.24	0.00	0.00	53,689.24	53,689.24
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	157,851.30	1,167.49	156,683.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,138.14	2,138.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	429,965.90	222,507.09	207,458.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	898,200.70	898,200.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,451,345.90	**1,208,769.63**	**4,685,725.43**	**556,850.84**	**87,342.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,385,668.59	0.00	1,385,668.59	0.00	0.00
Support Serv - Pupil	327,287.27	0.00	327,287.27	0.00	0.00
Support Serv - Instructional	1,672,029.83	133,903.21	1,538,126.62	0.00	0.00
Support Serv - Board of Ed	18,691.21	0.00	18,691.21	0.00	0.00
Support Serv - Executive Adm	261,602.77	0.00	261,602.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,068.63	2,798.75	93,269.88	0.00	0.00
Support Serv - Business	246,480.99	84,060.40	0.00	162,420.59	162,420.59
Operations and Maintenance	76,779.88	0.00	0.00	76,779.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,105.00	0.00	60,105.00	0.00	0.00
Support Serv - Staff & Personnel	55,895.27	0.00	0.00	55,895.27	55,895.27
Support Serv - Technology	673,828.98	7,280.00	0.00	666,548.98	666,548.98
Support Serv - Pupil Accounting	25,605.85	0.00	25,605.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	121,214.99	0.00	121,214.99	0.00	0.00
Payments to Government Agencies	3,073,929.81	3,073,929.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,274,831.03	0.00	8,274,831.03	0.00	0.00
Support Serv - Pupil	7,920,439.60	0.00	7,920,439.60	0.00	0.00
Support Serv - Instructional	1,122,828.23	0.00	1,122,828.23	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	317,401.05	0.00	317,401.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,071,977.03	8,396.25	1,063,580.78	0.00	0.00
Support Serv - Business	1,493,404.93	0.00	0.00	1,493,404.93	1,493,404.93
Operations and Maintenance	1,606,713.07	436,479.87	0.00	1,170,233.20	0.00
Pupil Transportation	3,196,829.76	0.00	3,196,829.76	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	181,538.98	0.00	181,538.98	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,693.42	114,997.20	157,696.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	9,244,037.81	9,244,037.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	472,777.01	472,777.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,462,581.07	1,462,581.07	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,783,242.06	**15,041,241.38**	**26,116,717.83**	**3,625,282.85**	**2,378,269.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,445,678.67	2,064.40	15,443,614.27	0.00	0.00
Support Serv - Pupil	929,710.10	0.00	929,710.10	0.00	0.00
Support Serv - Instructional	2,796,368.86	0.00	2,796,368.86	0.00	0.00
Support Serv - Board of Ed	155,969.03	0.00	155,969.03	0.00	0.00
Support Serv - Executive Adm	615,600.77	0.00	615,600.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	885,711.39	0.00	885,711.39	0.00	0.00
Support Serv - Business	2,141,174.68	729,803.93	1,768.68	1,409,602.07	1,409,602.07
Operations and Maintenance	3,530,543.41	19,796.78	242,540.38	3,268,206.25	0.00
Pupil Transportation	2,123,772.99	0.00	2,123,772.99	0.00	0.00
Support Serv - Planning & Research	3,430.33	0.00	3,430.33	0.00	0.00
Support Serv - Communication	3,099.42	0.00	3,099.42	0.00	0.00
Support Serv - Staff & Personnel	412,206.88	0.00	290,298.39	121,908.49	121,908.49
Support Serv - Technology	214,194.42	0.00	21,068.00	193,126.42	193,126.42
Support Serv - Pupil Accounting	46,227.00	0.00	46,227.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,168.62	0.00	92,168.62	0.00	0.00
Community Services	565,803.47	0.00	565,803.47	0.00	0.00
Payments to Government Agencies	1,377.00	1,377.00	0.00	0.00	0.00
Facilities Acquisition	29,293.73	0.00	29,293.73	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,098,874.51	126,358.00	1,972,516.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,447,961.05	1,447,961.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,539,166.33	**2,327,361.16**	**26,218,961.94**	**4,992,843.23**	**1,724,636.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,343,510.59	0.00	14,343,510.59	0.00	0.00
Support Serv - Pupil	1,208,630.55	0.00	1,208,630.55	0.00	0.00
Support Serv - Instructional	1,048,855.13	0.00	1,048,855.13	0.00	0.00
Support Serv - Board of Ed	43,718.87	0.00	43,718.87	0.00	0.00
Support Serv - Executive Adm	297,602.97	0.00	297,602.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,209,721.50	0.00	1,209,721.50	0.00	0.00
Support Serv - Business	524,106.85	80,850.52	10,000.00	433,256.33	433,256.33
Operations and Maintenance	2,846,022.88	41,266.01	0.00	2,804,756.87	0.00
Pupil Transportation	912,074.36	121,136.00	790,938.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,030.90	0.00	70,030.90	0.00	0.00
Support Serv - Staff & Personnel	15,653.26	0.00	7,863.75	7,789.51	7,789.51
Support Serv - Technology	563,219.42	0.00	0.00	563,219.42	563,219.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	716,563.95	0.00	716,563.95	0.00	0.00
Community Services	101,785.53	16,009.98	85,775.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,071,684.66	552,411.78	519,272.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,145,790.01	4,145,790.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,524,830.63	14,524,830.63	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,643,802.06	**19,482,294.93**	**20,352,485.00**	**3,809,022.13**	**1,004,265.26**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,061,849.67	156,888.14	14,904,961.53	0.00	0.00
Support Serv - Pupil	1,277,253.81	0.00	1,277,253.81	0.00	0.00
Support Serv - Instructional	981,386.08	21,692.20	959,693.88	0.00	0.00
Support Serv - Board of Ed	96,220.68	0.00	96,220.68	0.00	0.00
Support Serv - Executive Adm	646,269.01	3,170.00	643,099.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,358,251.09	11,095.00	1,347,156.09	0.00	0.00
Support Serv - Business	385,279.42	31,973.70	0.00	353,305.72	353,305.72
Operations and Maintenance	2,040,059.11	53,135.17	0.00	1,986,923.94	0.00
Pupil Transportation	772,281.60	11,390.00	760,891.60	0.00	0.00
Support Serv - Planning & Research	5,684.99	0.00	5,684.99	0.00	0.00
Support Serv - Communication	49,482.81	0.00	49,482.81	0.00	0.00
Support Serv - Staff & Personnel	51,886.48	1,585.00	150.00	50,151.48	50,151.48
Support Serv - Technology	52,711.97	0.00	0.00	52,711.97	52,711.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	618,374.62	1,585.00	616,789.62	0.00	0.00
Community Services	70,093.71	0.00	70,093.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,323,714.87	681,302.87	642,412.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,247,981.50	2,247,981.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,049,538.67	1,049,538.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,088,320.09	**4,271,337.25**	**21,373,889.73**	**2,443,093.11**	**456,169.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,368,398.79	87,558.38	4,280,840.41	0.00	0.00
Support Serv - Pupil	297,493.16	0.00	297,493.16	0.00	0.00
Support Serv - Instructional	180,922.11	0.00	180,922.11	0.00	0.00
Support Serv - Board of Ed	113,279.23	0.00	113,279.23	0.00	0.00
Support Serv - Executive Adm	231,803.83	0.00	231,803.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	430,988.96	0.00	430,988.96	0.00	0.00
Support Serv - Business	187,838.64	0.00	0.00	187,838.64	187,838.64
Operations and Maintenance	903,222.55	64,974.90	0.00	838,247.65	0.00
Pupil Transportation	668,864.06	173,173.58	495,690.48	0.00	0.00
Support Serv - Planning & Research	200.00	0.00	200.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25,755.44	0.00	16,735.70	9,019.74	9,019.74
Support Serv - Technology	93,674.13	0.00	0.00	93,674.13	93,674.13
Support Serv - Pupil Accounting	13,469.96	0.00	13,469.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,491.61	8,207.79	228,283.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,904.03	133,433.25	162,470.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	164,738.33	164,738.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	966,202.27	966,202.27	0.00	0.00	0.00
Trust Funds					
All Costs *	10,404.00	0.00	10,404.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,189,651.10	**1,598,288.50**	**6,462,582.44**	**1,128,780.16**	**290,532.51**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11160 Galien Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,497.09	0.00	6,497.09	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	47,078.00	0.00	47,078.00	0.00	0.00
Support Serv - Executive Adm	3,488.22	0.00	3,488.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	59,622.10	2,976.71	0.00	56,645.39	56,645.39
Operations and Maintenance	124,233.74	4,500.88	0.00	119,732.86	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	48,188.16	0.00	0.00	48,188.16	48,188.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509.15	0.00	509.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	285,297.64	285,297.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	33,284.67	0.00	33,284.67	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	608,198.77	**292,775.23**	**90,857.13**	**224,566.41**	**104,833.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,368,217.15	21,656.30	6,346,560.85	0.00	0.00
Support Serv - Pupil	570,438.15	0.00	570,438.15	0.00	0.00
Support Serv - Instructional	247,940.82	1,269.62	246,671.20	0.00	0.00
Support Serv - Board of Ed	88,765.31	0.00	88,765.31	0.00	0.00
Support Serv - Executive Adm	294,143.36	158.99	293,984.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	560,991.07	583.26	560,407.81	0.00	0.00
Support Serv - Business	518,205.33	199,899.25	0.00	318,306.08	318,306.08
Operations and Maintenance	1,221,086.86	30,009.73	0.00	1,191,077.13	0.00
Pupil Transportation	540,138.63	2,930.84	537,207.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,092.50	0.00	0.00	2,092.50	2,092.50
Support Serv - Technology	363,539.32	36,372.71	15,881.02	311,285.59	311,285.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	527,592.45	4,897.95	522,694.50	0.00	0.00
Community Services	398,492.87	1,408.00	397,084.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,831.12	1,831.12	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,300.00	0.00	774.00	2,526.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,462.50	0.00	1,257.75	204.75	204.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,067,911.57	192,067.93	875,843.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,670,443.71	1,670,443.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	693,477.38	693,477.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,140,070.10	**2,857,006.79**	**10,457,571.26**	**1,825,492.05**	**631,888.92**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,131,069.81	100,116.04	7,030,953.77	0.00	0.00
Support Serv - Pupil	463,475.93	0.00	463,475.93	0.00	0.00
Support Serv - Instructional	639,469.04	59,909.96	579,559.08	0.00	0.00
Support Serv - Board of Ed	86,527.09	0.00	86,527.09	0.00	0.00
Support Serv - Executive Adm	233,278.94	0.00	233,278.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	701,053.49	0.00	701,053.49	0.00	0.00
Support Serv - Business	294,072.93	28,008.78	7,946.40	258,117.75	258,117.75
Operations and Maintenance	1,036,139.91	0.00	21,122.49	1,015,017.42	0.00
Pupil Transportation	726,057.68	115,000.00	611,057.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,100.00	0.00	1,100.00	0.00	0.00
Support Serv - Staff & Personnel	7,851.11	0.00	6,663.11	1,188.00	1,188.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,314.34	14,773.10	375,541.24	0.00	0.00
Community Services	7,911.12	0.00	7,911.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	602,891.42	330,591.42	272,300.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,732,900.98	3,732,900.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,054,113.79	**4,381,300.28**	**10,398,490.34**	**1,274,323.17**	**259,305.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,411,960.01	508,263.91	10,903,696.10	0.00	0.00
Support Serv - Pupil	1,162,718.30	1,699.00	1,161,019.30	0.00	0.00
Support Serv - Instructional	674,233.13	0.00	674,233.13	0.00	0.00
Support Serv - Board of Ed	152,743.36	0.00	152,743.36	0.00	0.00
Support Serv - Executive Adm	266,530.60	9,751.03	256,779.57	0.00	0.00
Support Serv - Grant Writer	16,500.00	0.00	16,500.00	0.00	0.00
Support Serv - School Adm	1,247,905.84	0.00	1,247,905.84	0.00	0.00
Support Serv - Business	332,983.81	32,701.47	0.00	300,282.34	300,282.34
Operations and Maintenance	2,281,844.71	428,992.00	12,092.82	1,840,759.89	0.00
Pupil Transportation	1,502,200.10	319,109.65	1,183,090.45	0.00	0.00
Support Serv - Planning & Research	2,300.00	0.00	2,300.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,484.08	0.00	3,893.69	2,590.39	2,590.39
Support Serv - Technology	296,907.90	0.00	4,341.07	292,566.83	292,566.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,923.29	15,838.56	538,084.73	0.00	0.00
Community Services	1,101,960.42	1,660.50	1,100,299.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	799,026.32	370,305.88	428,720.44	0.00	0.00
Community Services	35,143.11	0.00	35,143.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	875,866.91	875,866.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,048,285.20	1,048,285.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,769,517.09	**3,612,474.11**	**17,720,843.53**	**2,436,199.45**	**595,439.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,888,567.50	2,502.64	4,886,064.86	0.00	0.00
Support Serv - Pupil	218,919.83	0.00	218,919.83	0.00	0.00
Support Serv - Instructional	295,636.84	0.00	295,636.84	0.00	0.00
Support Serv - Board of Ed	28,621.46	0.00	28,621.46	0.00	0.00
Support Serv - Executive Adm	193,597.33	141.78	193,455.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	364,627.37	0.00	364,627.37	0.00	0.00
Support Serv - Business	186,504.86	5,733.68	0.00	180,771.18	180,771.18
Operations and Maintenance	544,330.70	0.00	13,532.37	530,798.33	0.00
Pupil Transportation	503,735.05	0.00	503,735.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,593.93	0.00	2,183.15	8,410.78	8,410.78
Support Serv - Technology	68,240.81	833.98	26,983.22	40,423.61	40,423.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,152.79	0.00	269,152.79	0.00	0.00
Community Services	13,829.89	0.00	13,829.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	651.00	0.00	651.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,744.05	0.00	2,483.30	260.75	260.75
Operations and Maintenance	31,260.02	0.00	28,500.85	2,759.17	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,352.72	236,284.19	182,068.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	334,013.02	334,013.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	645,995.41	645,995.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,019,374.58	**1,225,504.70**	**7,030,446.06**	**763,423.82**	**229,866.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,299,749.50	236,813.61	20,062,935.89	0.00	0.00
Support Serv - Pupil	2,020,931.92	0.00	2,020,931.92	0.00	0.00
Support Serv - Instructional	2,657,266.20	675,150.65	1,982,115.55	0.00	0.00
Support Serv - Board of Ed	153,835.90	0.00	153,835.90	0.00	0.00
Support Serv - Executive Adm	316,269.78	0.00	316,269.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,343,438.25	0.00	2,343,438.25	0.00	0.00
Support Serv - Business	384,962.02	49,978.88	0.00	334,983.14	334,983.14
Operations and Maintenance	3,470,751.06	3,963.49	0.00	3,466,787.57	0.00
Pupil Transportation	2,034,280.86	0.00	2,034,280.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	549.04	0.00	549.04	0.00	0.00
Support Serv - Staff & Personnel	186,802.45	0.00	5,950.00	180,852.45	180,852.45
Support Serv - Technology	8.37	0.00	0.00	8.37	8.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	51,013.46	0.00	51,013.46	0.00	0.00
Support Serv - Other	608,175.16	0.00	608,175.16	0.00	0.00
Community Services	12,843.21	2,460.00	10,383.21	0.00	0.00
Payments to Government Agencies	414,796.47	414,796.47	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,850,104.18	176,062.66	1,674,041.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	307,252.18	307,252.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,113,030.01	**1,866,477.94**	**31,263,920.54**	**3,982,631.53**	**515,843.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,867,020.08	8,187.69	7,858,832.39	0.00	0.00
Support Serv - Pupil	1,109,042.30	0.00	1,109,042.30	0.00	0.00
Support Serv - Instructional	621,632.95	0.00	621,632.95	0.00	0.00
Support Serv - Board of Ed	37,757.60	0.00	37,757.60	0.00	0.00
Support Serv - Executive Adm	268,161.52	0.00	268,161.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,046.77	10,787.70	698,259.07	0.00	0.00
Support Serv - Business	847,185.97	10,704.74	10,000.00	826,481.23	826,481.23
Operations and Maintenance	1,141,012.79	20,199.00	0.00	1,120,813.79	0.00
Pupil Transportation	803,986.68	123,685.00	680,301.68	0.00	0.00
Support Serv - Planning & Research	50,384.85	0.00	50,384.85	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,921.57	0.00	7,921.57	0.00	0.00
Support Serv - Technology	101,421.35	0.00	0.00	101,421.35	101,421.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	364,900.17	18,954.00	345,946.17	0.00	0.00
Community Services	48,872.20	0.00	48,872.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,200.00	15,200.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	793,769.77	435,428.51	358,341.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,787,316.57	**643,146.64**	**12,095,453.56**	**2,048,716.37**	**927,902.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,221,095.83	990.25	7,220,105.58	0.00	0.00
Support Serv - Pupil	441,257.36	0.00	441,257.36	0.00	0.00
Support Serv - Instructional	374,562.28	0.00	374,562.28	0.00	0.00
Support Serv - Board of Ed	40,698.35	0.00	40,698.35	0.00	0.00
Support Serv - Executive Adm	234,599.60	0.00	234,599.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	675,845.73	0.00	675,845.73	0.00	0.00
Support Serv - Business	170,974.47	30,661.60	0.00	140,312.87	140,312.87
Operations and Maintenance	1,022,661.71	54,837.32	0.00	967,824.39	0.00
Pupil Transportation	446,238.74	0.00	446,238.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,310.47	0.00	5,310.47	0.00	0.00
Support Serv - Staff & Personnel	12,726.01	0.00	11,076.01	1,650.00	1,650.00
Support Serv - Technology	234,960.28	45,033.50	0.00	189,926.78	189,926.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,861.06	31,802.00	313,059.06	0.00	0.00
Community Services	1,121.05	0.00	1,121.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	594,834.49	283,473.38	311,361.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	365,006.14	365,006.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	141,257.37	141,257.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,328,010.94	**953,061.56**	**10,075,235.34**	**1,299,714.04**	**331,889.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,063,430.36	832.03	10,062,598.33	0.00	0.00
Support Serv - Pupil	627,669.57	0.00	627,669.57	0.00	0.00
Support Serv - Instructional	649,630.25	0.00	649,630.25	0.00	0.00
Support Serv - Board of Ed	51,537.93	0.00	51,537.93	0.00	0.00
Support Serv - Executive Adm	305,338.58	0.00	305,338.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,128,213.44	0.00	1,128,213.44	0.00	0.00
Support Serv - Business	290,800.94	63,596.27	0.00	227,204.67	227,204.67
Operations and Maintenance	1,133,693.44	3,542.00	2,743.12	1,127,408.32	0.00
Pupil Transportation	704,227.58	0.00	704,227.58	0.00	0.00
Support Serv - Planning & Research	9,602.30	0.00	9,602.30	0.00	0.00
Support Serv - Communication	14,707.36	0.00	14,707.36	0.00	0.00
Support Serv - Staff & Personnel	8,680.71	0.00	8,436.60	244.11	244.11
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	434,598.02	0.00	434,598.02	0.00	0.00
Community Services	24,889.66	0.00	24,889.66	0.00	0.00
Payments to Government Agencies	39,336.55	39,336.55	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	10,333.57	0.00	7,863.85	2,469.72	2,469.72
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	725,028.05	351,252.65	373,775.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,167,041.26	1,167,041.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,837,276.92	3,837,276.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,226,036.49	**5,462,877.68**	**14,405,831.99**	**1,357,326.82**	**229,918.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,039,631.94	0.00	6,039,631.94	0.00	0.00
Support Serv - Pupil	73,342.42	0.00	73,342.42	0.00	0.00
Support Serv - Instructional	299,984.70	0.00	299,984.70	0.00	0.00
Support Serv - Board of Ed	33,909.42	0.00	33,909.42	0.00	0.00
Support Serv - Executive Adm	180,230.16	0.00	180,230.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	626,556.10	0.00	626,556.10	0.00	0.00
Support Serv - Business	301,070.40	19,000.46	0.00	282,069.94	282,069.94
Operations and Maintenance	823,936.42	0.00	0.00	823,936.42	0.00
Pupil Transportation	265,894.85	13,387.63	252,507.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	319,116.20	10,089.70	309,026.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	481,937.11	216,314.77	265,622.34	0.00	0.00
Community Services	491,335.10	3,346.18	487,988.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,419,457.56	1,419,457.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,298,664.54	5,298,664.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,655,066.92	**6,980,260.84**	**8,568,799.72**	**1,106,006.36**	**282,069.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11670 Hagar Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	430,151.15	0.00	430,151.15	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	700.00	0.00	700.00	0.00	0.00
Support Serv - Board of Ed	19,676.42	0.00	19,676.42	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	70,393.59	0.00	70,393.59	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	32,491.56	0.00	0.00	32,491.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,285.00	635.30	22,649.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	576,697.72	**635.30**	**543,570.86**	**32,491.56**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11830 Sodus Township S/D #5
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	432,664.28	0.00	432,664.28	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,339.21	0.00	19,339.21	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,743.81	0.00	112,743.81	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	64,497.69	0.00	0.00	64,497.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,839.04	0.00	18,839.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	648,084.03	**0.00**	**583,586.34**	**64,497.69**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,220,412.27	0.00	2,220,412.27	0.00	0.00
Support Serv - Pupil	117,465.11	0.00	117,465.11	0.00	0.00
Support Serv - Instructional	170,030.74	41,373.78	128,656.96	0.00	0.00
Support Serv - Board of Ed	23,660.82	0.00	23,660.82	0.00	0.00
Support Serv - Executive Adm	343,783.14	0.00	343,783.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	289,459.80	0.00	289,459.80	0.00	0.00
Support Serv - Business	157,007.33	5,587.62	0.00	151,419.71	151,419.71
Operations and Maintenance	264,896.72	0.00	0.00	264,896.72	0.00
Pupil Transportation	158,320.06	0.00	158,320.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,248.56	0.00	35,248.56	0.00	0.00
Community Services	10,631.64	0.00	10,631.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	256,068.90	213,843.04	42,225.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,853,828.22	4,853,828.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	770,082.76	770,082.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,670,896.07	**5,884,715.42**	**3,369,864.22**	**416,316.43**	**151,419.71**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11903 Benton Harbor Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,681,855.31	50,427.33	1,631,427.98	0.00	0.00
Support Serv - Pupil	63,060.83	0.00	63,060.83	0.00	0.00
Support Serv - Instructional	143,669.40	3,300.00	140,369.40	0.00	0.00
Support Serv - Board of Ed	33,342.57	0.00	33,342.57	0.00	0.00
Support Serv - Executive Adm	457,374.52	0.00	457,374.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,353.13	4,004.00	205,349.13	0.00	0.00
Support Serv - Business	14,455.77	14,153.09	0.00	302.68	302.68
Operations and Maintenance	417,343.28	0.00	0.00	417,343.28	0.00
Pupil Transportation	280,209.45	0.00	280,209.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,677.14	0.00	58,677.14	0.00	0.00
Support Serv - Staff & Personnel	8,135.97	0.00	0.00	8,135.97	8,135.97
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,383.64	11,288.35	283,095.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	584,247.82	584,247.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,246,108.83	**667,420.59**	**3,152,906.31**	**425,781.93**	**8,438.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11904 Mildred C. Wells Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	566,788.23	0.00	566,788.23	0.00	0.00
Support Serv - Pupil	50,518.40	0.00	50,518.40	0.00	0.00
Support Serv - Instructional	128,580.25	0.00	128,580.25	0.00	0.00
Support Serv - Board of Ed	37,213.02	0.00	37,213.02	0.00	0.00
Support Serv - Executive Adm	106,256.56	0.00	106,256.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	110,153.34	0.00	110,153.34	0.00	0.00
Support Serv - Business	53,697.09	6,020.39	9,946.43	37,730.27	37,730.27
Operations and Maintenance	247,470.56	3,086.62	0.00	244,383.94	0.00
Pupil Transportation	105,165.23	7,350.00	97,815.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,090.96	0.00	4,090.96	0.00	0.00
Support Serv - Staff & Personnel	16,175.93	0.00	0.00	16,175.93	16,175.93
Support Serv - Technology	17,983.83	0.00	0.00	17,983.83	17,983.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	700.89	700.89	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,850.00	2,850.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	34,500.00	0.00	34,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,898.90	32,812.87	70,086.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,585,043.19	**52,820.77**	**1,215,948.45**	**316,273.97**	**71,890.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
11905 Dream Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	854,393.49	18,912.94	835,480.55	0.00	0.00
Support Serv - Pupil	60,278.65	0.00	60,278.65	0.00	0.00
Support Serv - Instructional	113,678.93	0.00	113,678.93	0.00	0.00
Support Serv - Board of Ed	16,660.00	0.00	16,660.00	0.00	0.00
Support Serv - Executive Adm	161,957.86	0.00	161,957.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,304.51	0.00	218,304.51	0.00	0.00
Support Serv - Business	71,011.31	6,020.39	7,025.78	57,965.14	57,965.14
Operations and Maintenance	418,087.13	383.08	23,079.85	394,624.20	0.00
Pupil Transportation	144,078.05	11,025.00	133,053.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,132.90	0.00	6,132.90	0.00	0.00
Support Serv - Staff & Personnel	25,650.53	0.00	0.00	25,650.53	25,650.53
Support Serv - Technology	20,379.37	0.00	0.00	20,379.37	20,379.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,947.34	0.00	8,947.34	0.00	0.00
Community Services	45,066.11	0.00	45,066.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,208.06	16,171.32	129,036.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,309,834.24	**52,512.73**	**1,758,702.27**	**498,619.24**	**103,995.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	614,205.32	0.00	614,205.32	0.00	0.00
Support Serv - Pupil	110,003.34	0.00	110,003.34	0.00	0.00
Support Serv - Instructional	213,673.97	0.00	213,673.97	0.00	0.00
Support Serv - Board of Ed	14,038.01	0.00	14,038.01	0.00	0.00
Support Serv - Executive Adm	287,770.63	0.00	287,770.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,626.78	0.00	2,626.78	0.00	0.00
Support Serv - Business	192,604.22	542.60	7,644.64	184,416.98	184,416.98
Operations and Maintenance	59,744.39	4,023.47	16,522.02	39,198.90	0.00
Pupil Transportation	61,935.59	0.00	61,935.59	0.00	0.00
Support Serv - Planning & Research	31,526.00	0.00	31,526.00	0.00	0.00
Support Serv - Communication	2,633.73	0.00	2,633.73	0.00	0.00
Support Serv - Staff & Personnel	61.50	0.00	61.50	0.00	0.00
Support Serv - Technology	18,621.64	0.00	191.46	18,430.18	18,430.18
Support Serv - Pupil Accounting	14,449.64	0.00	14,449.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,792.14	0.00	121,792.14	0.00	0.00
Community Services	2,360,793.50	102,194.28	2,258,599.22	0.00	0.00
Payments to Government Agencies	135,498.26	135,498.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,058,595.55	177,415.53	9,881,180.02	0.00	0.00
Support Serv - Pupil	2,168,306.29	33,097.91	2,135,208.38	0.00	0.00
Support Serv - Instructional	1,311,332.43	0.00	1,311,332.43	0.00	0.00
Support Serv - Board of Ed	19,469.84	0.00	19,469.84	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	503,218.19	21,823.35	0.00	481,394.84	481,394.84
Operations and Maintenance	996,839.42	51,181.54	4,240.13	941,417.75	0.00
Pupil Transportation	276,930.57	88,255.91	188,674.66	0.00	0.00
Support Serv - Planning & Research	45,639.33	0.00	45,639.33	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	61.50	0.00	0.00	61.50	61.50
Support Serv - Technology	314,514.17	5,073.93	500.00	308,940.24	308,940.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,896.07	13,589.30	6,306.77	0.00	0.00
Community Services	359.44	0.00	359.44	0.00	0.00
Payments to Government Agencies	47,320.84	0.00	47,320.84	0.00	0.00
Facilities Acquisition	241,719.80	241,719.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,246,182.10	**874,415.88**	**17,397,905.83**	**1,973,860.39**	**993,243.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,309,331.83	240,305.40	15,069,026.43	0.00	0.00
Support Serv - Pupil	996,662.06	0.00	996,662.06	0.00	0.00
Support Serv - Instructional	426,679.22	0.00	426,679.22	0.00	0.00
Support Serv - Board of Ed	95,373.88	0.00	95,373.88	0.00	0.00
Support Serv - Executive Adm	307,438.53	1,908.67	305,529.86	0.00	0.00
Support Serv - Grant Writer	132,405.63	385.88	132,019.75	0.00	0.00
Support Serv - School Adm	1,789,219.42	1,355.06	1,787,864.36	0.00	0.00
Support Serv - Business	585,263.49	98,416.00	695.55	486,151.94	486,151.94
Operations and Maintenance	1,970,812.20	7,213.42	0.00	1,963,598.78	0.00
Pupil Transportation	1,647,597.97	103,174.42	1,544,423.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,737.46	3,665.89	38,071.57	0.00	0.00
Support Serv - Staff & Personnel	17,224.94	0.00	16,964.94	260.00	260.00
Support Serv - Technology	347,994.88	55,354.64	69,493.00	223,147.24	223,147.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,616.73	39,599.52	553,017.21	0.00	0.00
Community Services	120,276.49	0.00	120,276.49	0.00	0.00
Payments to Government Agencies	12,509.00	12,509.00	0.00	0.00	0.00
Facilities Acquisition	1.00	1.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	30,108.76	0.00	30,108.76	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	180.90	0.00	0.00	180.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,502,647.52	796,127.66	706,519.86	0.00	0.00
Community Services	50,110.89	146.48	49,964.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,149,820.32	2,149,820.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,064,886.55	3,064,886.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,190,899.67	**6,574,869.91**	**21,942,690.90**	**2,673,338.86**	**709,559.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,864,749.33	5,876.96	5,858,872.37	0.00	0.00
Support Serv - Pupil	170,901.78	0.00	170,901.78	0.00	0.00
Support Serv - Instructional	111,603.29	0.00	111,603.29	0.00	0.00
Support Serv - Board of Ed	31,327.76	0.00	31,327.76	0.00	0.00
Support Serv - Executive Adm	214,619.78	0.00	214,619.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,032.68	0.00	673,032.68	0.00	0.00
Support Serv - Business	171,148.03	24,024.05	0.00	147,123.98	147,123.98
Operations and Maintenance	996,924.09	60,893.63	9,445.49	926,584.97	0.00
Pupil Transportation	617,692.46	0.00	617,692.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,875.66	0.00	5,875.66	0.00	0.00
Support Serv - Technology	216,691.16	0.00	27,493.57	189,197.59	189,197.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,764.14	16,205.50	265,558.64	0.00	0.00
Community Services	3,095.88	0.00	3,095.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,375.89	0.00	5,343.63	32.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	712,842.60	328,955.75	383,886.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	11,661.36	0.00	11,661.36	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,089,305.89	**435,955.89**	**8,390,411.20**	**1,262,938.80**	**336,321.57**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,410,749.03	0.00	6,410,749.03	0.00	0.00
Support Serv - Pupil	258,503.29	0.00	258,503.29	0.00	0.00
Support Serv - Instructional	395,606.67	0.00	395,606.67	0.00	0.00
Support Serv - Board of Ed	55,367.00	0.00	55,367.00	0.00	0.00
Support Serv - Executive Adm	265,239.87	0.00	265,239.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,792.02	0.00	607,792.02	0.00	0.00
Support Serv - Business	187,357.16	18,720.30	0.00	168,636.86	168,636.86
Operations and Maintenance	781,077.12	1,249.75	0.00	779,827.37	0.00
Pupil Transportation	539,803.52	0.00	539,803.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,685.51	0.00	1,685.51	0.00	0.00
Support Serv - Technology	174,827.54	0.00	30,389.58	144,437.96	144,437.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,601.68	0.00	328,601.68	0.00	0.00
Community Services	14,461.48	0.00	14,461.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,831.67	178,871.93	295,959.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	495,153.89	495,153.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,359.55	17,359.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,008,417.00	**711,355.42**	**9,204,159.39**	**1,092,902.19**	**313,074.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,041,976.00	3,967.00	1,038,009.00	0.00	0.00
Support Serv - Pupil	60,292.00	0.00	60,292.00	0.00	0.00
Support Serv - Instructional	15,650.00	0.00	15,650.00	0.00	0.00
Support Serv - Board of Ed	30,189.00	0.00	30,189.00	0.00	0.00
Support Serv - Executive Adm	268,446.00	0.00	268,446.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,522.00	0.00	214,522.00	0.00	0.00
Support Serv - Business	23,155.00	16,216.00	0.00	6,939.00	6,939.00
Operations and Maintenance	162,939.00	0.00	0.00	162,939.00	0.00
Pupil Transportation	74,956.00	13,000.00	61,956.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,137.00	0.00	0.00	44,137.00	44,137.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,197.00	0.00	13,197.00	0.00	0.00
Community Services	22,403.00	0.00	22,403.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,006.00	117,265.00	63,741.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	273,087.00	273,087.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,425,955.00	**423,535.00**	**1,788,405.00**	**214,015.00**	**51,076.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13000 Calhoun ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	83,217.41	0.00	83,217.41	0.00	0.00
Support Serv - Instructional	2,520,824.04	20,266.42	2,500,557.62	0.00	0.00
Support Serv - Board of Ed	17,252.20	0.00	17,252.20	0.00	0.00
Support Serv - Executive Adm	383,550.78	0.00	383,550.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	32,620.70	0.00	32,620.70	0.00	0.00
Support Serv - Business	822,121.51	18,141.40	0.00	803,980.11	803,980.11
Operations and Maintenance	69,967.77	24,161.78	0.00	45,805.99	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	117,325.29	0.00	117,325.29	0.00	0.00
Support Serv - Communication	456,477.39	0.00	456,477.39	0.00	0.00
Support Serv - Staff & Personnel	231,660.90	0.00	28,626.96	203,033.94	203,033.94
Support Serv - Technology	547,299.16	31,876.30	0.00	515,422.86	515,422.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	132,807.69	0.00	132,807.69	0.00	0.00
Support Serv - Other	85,009.04	0.00	85,009.04	0.00	0.00
Community Services	1,717,335.15	0.00	1,717,335.15	0.00	0.00
Payments to Government Agencies	2,186,312.17	2,186,312.17	0.00	0.00	0.00
Facilities Acquisition	46,585.00	46,585.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,600,117.20	561,228.13	11,038,889.07	0.00	0.00
Support Serv - Pupil	12,570,502.98	6,916.59	12,563,586.39	0.00	0.00
Support Serv - Instructional	3,160,845.90	18,129.04	3,142,716.86	0.00	0.00
Support Serv - Board of Ed	32,999.08	0.00	32,999.08	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	881,767.83	0.00	881,767.83	0.00	0.00
Support Serv - Business	704,275.05	426,274.00	0.00	278,001.05	278,001.05
Operations and Maintenance	1,410,296.80	19,981.18	1,173.84	1,389,141.78	0.00
Pupil Transportation	1,891,637.17	0.00	1,891,637.17	0.00	0.00
Support Serv - Planning & Research	381,916.14	1,110.87	380,805.27	0.00	0.00
Support Serv - Communication	91,021.58	0.00	91,021.58	0.00	0.00
Support Serv - Staff & Personnel	379,423.72	0.00	0.00	379,423.72	379,423.72
Support Serv - Technology	2,571,831.34	141,065.96	890,211.37	1,540,554.01	1,540,554.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,492.48	36,906.71	210,585.77	0.00	0.00
Community Services	5,888,340.60	0.00	5,888,340.60	0.00	0.00
Payments to Government Agencies	11,282,501.81	11,282,501.81	0.00	0.00	0.00
Facilities Acquisition	243,410.90	243,410.90	0.00	0.00	0.00
Debt Service Funds					
All Costs **	73,695.63	73,695.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	74,691.93	0.00	74,691.93	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,937,134.34	**15,138,563.89**	**42,643,206.99**	**5,155,363.46**	**3,720,415.69**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13010 Albion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,079,193.40	999.14	5,078,194.26	0.00	0.00
Support Serv - Pupil	626,562.62	0.00	626,562.62	0.00	0.00
Support Serv - Instructional	751,898.15	0.00	751,898.15	0.00	0.00
Support Serv - Board of Ed	126,420.85	0.00	126,420.85	0.00	0.00
Support Serv - Executive Adm	303,741.84	0.00	303,741.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,638.53	0.00	394,638.53	0.00	0.00
Support Serv - Business	283,785.69	56,985.12	0.00	226,800.57	226,800.57
Operations and Maintenance	1,095,456.80	0.00	0.00	1,095,456.80	0.00
Pupil Transportation	551,997.01	0.00	551,997.01	0.00	0.00
Support Serv - Planning & Research	8,000.00	0.00	8,000.00	0.00	0.00
Support Serv - Communication	3,805.00	0.00	3,805.00	0.00	0.00
Support Serv - Staff & Personnel	949.00	0.00	949.00	0.00	0.00
Support Serv - Technology	160,790.66	27,989.92	0.00	132,800.74	132,800.74
Support Serv - Pupil Accounting	1,788.46	0.00	1,788.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,455.91	3,542.71	130,913.20	0.00	0.00
Community Services	76,661.62	0.00	76,661.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	570.79	0.00	565.08	5.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,380.33	225,497.68	213,882.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	638,324.97	638,324.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	66,000.00	66,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,744,421.63	**1,019,339.54**	**8,270,018.27**	**1,455,063.82**	**359,601.31**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,486,515.13	133,082.12	36,353,433.01	0.00	0.00
Support Serv - Pupil	2,767,105.03	0.00	2,767,105.03	0.00	0.00
Support Serv - Instructional	3,680,362.56	199,690.76	3,480,671.80	0.00	0.00
Support Serv - Board of Ed	361,595.32	0.00	361,595.32	0.00	0.00
Support Serv - Executive Adm	275,746.77	392.09	275,354.68	0.00	0.00
Support Serv - Grant Writer	23,662.95	0.00	23,662.95	0.00	0.00
Support Serv - School Adm	3,656,373.02	740.00	3,655,633.02	0.00	0.00
Support Serv - Business	1,296,941.25	271,897.58	29,026.67	996,017.00	996,017.00
Operations and Maintenance	6,606,951.45	118,689.15	92,957.85	6,395,304.45	0.00
Pupil Transportation	2,709,881.56	20,710.00	2,689,171.56	0.00	0.00
Support Serv - Planning & Research	207,469.39	0.00	207,469.39	0.00	0.00
Support Serv - Communication	52,862.36	0.00	52,862.36	0.00	0.00
Support Serv - Staff & Personnel	504,427.16	0.00	59,571.67	444,855.49	444,855.49
Support Serv - Technology	921,729.25	165,838.74	26,232.31	729,658.20	729,658.20
Support Serv - Pupil Accounting	277,481.46	0.00	277,481.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	695,601.30	0.00	695,601.30	0.00	0.00
Community Services	213,706.16	0.00	213,706.16	0.00	0.00
Payments to Government Agencies	1,520,096.40	1,520,096.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	110,459.31	0.00	96,430.95	14,028.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,976.00	0.00	10,455.05	1,520.95	1,520.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,198,934.45	1,677,026.95	1,521,907.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,664,143.57	4,664,143.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,161,497.80	12,161,497.80	0.00	0.00	0.00
Trust Funds					
All Costs *	72,237.82	0.00	72,237.82	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	82,477,757.47	**20,933,805.16**	**52,962,567.86**	**8,581,384.45**	**2,172,051.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,097,518.22	505.64	3,097,012.58	0.00	0.00
Support Serv - Pupil	92,343.49	0.00	92,343.49	0.00	0.00
Support Serv - Instructional	95,496.24	0.00	95,496.24	0.00	0.00
Support Serv - Board of Ed	20,984.53	0.00	20,984.53	0.00	0.00
Support Serv - Executive Adm	157,105.01	0.00	157,105.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,587.54	0.00	182,587.54	0.00	0.00
Support Serv - Business	146,158.06	43,112.22	0.00	103,045.84	103,045.84
Operations and Maintenance	444,471.46	8,999.00	0.00	435,472.46	0.00
Pupil Transportation	348,196.55	0.00	348,196.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,863.50	0.00	1,863.50	0.00	0.00
Support Serv - Staff & Personnel	1,370.32	0.00	240.32	1,130.00	1,130.00
Support Serv - Technology	63,004.39	4,542.21	0.00	58,462.18	58,462.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,695.14	0.00	128,695.14	0.00	0.00
Community Services	20,146.95	0.00	20,146.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	2,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,465.13	0.00	16,302.21	6,162.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	216,715.15	112,050.96	104,664.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	618,342.05	618,342.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	70,372.41	70,372.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,730,336.14	**860,424.49**	**4,265,638.25**	**604,273.40**	**162,638.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,126,763.55	0.00	15,126,763.55	0.00	0.00
Support Serv - Pupil	750,873.96	0.00	750,873.96	0.00	0.00
Support Serv - Instructional	395,778.15	866.10	394,912.05	0.00	0.00
Support Serv - Board of Ed	145,657.92	0.00	145,657.92	0.00	0.00
Support Serv - Executive Adm	573,543.04	0.00	573,543.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,563,713.32	0.00	1,563,713.32	0.00	0.00
Support Serv - Business	406,729.26	95,692.25	0.00	311,037.01	311,037.01
Operations and Maintenance	2,109,151.94	0.00	0.00	2,109,151.94	0.00
Pupil Transportation	1,085,401.75	0.00	1,085,401.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,819.37	0.00	30,819.37	0.00	0.00
Support Serv - Staff & Personnel	6,085.24	0.00	0.00	6,085.24	6,085.24
Support Serv - Technology	371,235.39	0.00	0.00	371,235.39	371,235.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	388,371.22	0.00	388,371.22	0.00	0.00
Community Services	25,676.84	0.00	25,676.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,183,317.80	555,435.28	627,882.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,976,342.18	4,976,342.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,253,069.71	1,253,069.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,392,530.64	**6,881,405.52**	**20,713,615.54**	**2,797,509.58**	**688,357.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,111,002.68	5,767.27	6,105,235.41	0.00	0.00
Support Serv - Pupil	257,070.33	0.00	257,070.33	0.00	0.00
Support Serv - Instructional	314,596.84	1,692.75	312,904.09	0.00	0.00
Support Serv - Board of Ed	45,340.72	7,500.00	37,840.72	0.00	0.00
Support Serv - Executive Adm	204,511.63	0.00	204,511.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	556,188.46	4,037.58	552,150.88	0.00	0.00
Support Serv - Business	276,849.88	14,592.29	17,355.98	244,901.61	244,901.61
Operations and Maintenance	724,109.38	0.00	3,633.25	720,476.13	0.00
Pupil Transportation	363,502.48	0.00	363,502.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,652.14	0.00	1,050.00	5,602.14	5,602.14
Support Serv - Technology	171,775.66	4,916.30	8,677.98	158,181.38	158,181.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,764.96	10,000.00	268,764.96	0.00	0.00
Community Services	58,915.52	0.00	58,915.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,394.11	48,394.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,303.97	0.00	7,303.97	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	513,210.92	181,037.40	332,173.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,863,875.30	4,863,875.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,217,104.20	10,217,104.20	0.00	0.00	0.00
Trust Funds					
All Costs *	12,630.75	0.00	12,630.75	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,031,799.93	**15,358,917.20**	**8,543,721.47**	**1,129,161.26**	**408,685.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,509,740.64	57,997.42	21,451,743.22	0.00	0.00
Support Serv - Pupil	1,037,101.08	0.00	1,037,101.08	0.00	0.00
Support Serv - Instructional	988,034.88	676.00	987,358.88	0.00	0.00
Support Serv - Board of Ed	65,049.23	0.00	65,049.23	0.00	0.00
Support Serv - Executive Adm	300,552.02	0.00	300,552.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,219,137.00	615.88	2,218,521.12	0.00	0.00
Support Serv - Business	823,811.49	320,921.33	11,130.19	491,759.97	491,759.97
Operations and Maintenance	3,275,079.56	27,689.25	125.00	3,247,265.31	0.00
Pupil Transportation	1,082,214.09	166,458.18	915,755.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	139,566.55	0.00	139,566.55	0.00	0.00
Support Serv - Staff & Personnel	277,554.25	637.99	15,414.59	261,501.67	261,501.67
Support Serv - Technology	942,974.00	628,428.85	15,216.63	299,328.52	299,328.52
Support Serv - Pupil Accounting	82,606.26	0.00	82,606.26	0.00	0.00
Support Serv - Central - Other	1,727.53	0.00	1,727.53	0.00	0.00
Support Serv - Other	865,350.58	12,078.85	853,271.73	0.00	0.00
Community Services	775,151.42	1,428.00	773,723.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,093.96	9,093.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,017.18	0.00	28,017.18	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,761.44	0.00	3,713.92	1,047.52	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,800,942.12	969,390.25	831,551.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,993.63	11,993.63	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,351,478.47	7,351,478.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	201,037.00	201,037.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,440,981.51	5,857.24	1,435,124.27	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,233,955.89	**9,765,782.30**	**31,167,270.60**	**4,300,902.99**	**1,052,590.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,962,096.88	0.00	1,962,096.88	0.00	0.00
Support Serv - Pupil	53,204.58	0.00	53,204.58	0.00	0.00
Support Serv - Instructional	43,937.69	288.60	43,649.09	0.00	0.00
Support Serv - Board of Ed	21,782.50	0.00	21,782.50	0.00	0.00
Support Serv - Executive Adm	128,157.34	0.00	128,157.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,569.11	0.00	159,569.11	0.00	0.00
Support Serv - Business	50,663.78	13,095.36	0.00	37,568.42	37,568.42
Operations and Maintenance	134,888.95	3,654.40	0.00	131,234.55	0.00
Pupil Transportation	115,787.98	0.00	115,787.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,214.21	0.00	1,214.21	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	42,652.65	0.00	0.00	42,652.65	42,652.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,240.05	1,853.18	20,386.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,260.18	52,876.08	82,384.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	185,905.00	185,905.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,731.32	5,731.32	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,065,092.22	**263,403.94**	**2,590,232.66**	**211,455.62**	**80,221.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,468,037.97	8,926.91	12,459,111.06	0.00	0.00
Support Serv - Pupil	780,759.13	0.00	780,759.13	0.00	0.00
Support Serv - Instructional	620,192.96	0.00	620,192.96	0.00	0.00
Support Serv - Board of Ed	54,202.38	0.00	54,202.38	0.00	0.00
Support Serv - Executive Adm	293,526.24	0.00	293,526.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,328,630.46	23,085.00	1,305,545.46	0.00	0.00
Support Serv - Business	512,313.21	40,085.95	0.00	472,227.26	472,227.26
Operations and Maintenance	1,922,004.06	19,312.65	0.00	1,902,691.41	0.00
Pupil Transportation	958,659.44	161,346.00	797,313.44	0.00	0.00
Support Serv - Planning & Research	22,784.55	0.00	22,784.55	0.00	0.00
Support Serv - Communication	1,273.92	0.00	1,273.92	0.00	0.00
Support Serv - Staff & Personnel	82,479.82	0.00	0.00	82,479.82	82,479.82
Support Serv - Technology	266,695.30	7,810.89	0.00	258,884.41	258,884.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,348.66	10,527.64	636,821.02	0.00	0.00
Community Services	376,815.10	0.00	376,815.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,311.79	0.00	0.00	4,311.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,766.97	262,516.49	309,250.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,606,566.40	4,606,566.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,540,284.42	13,540,284.42	0.00	0.00	0.00
Trust Funds					
All Costs *	10,882.45	0.00	10,882.45	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,069,535.23	**18,680,462.35**	**17,668,478.19**	**2,720,594.69**	**813,591.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,543,846.75	9,392.24	10,534,454.51	0.00	0.00
Support Serv - Pupil	456,631.73	0.00	456,631.73	0.00	0.00
Support Serv - Instructional	991,992.48	326,659.85	665,332.63	0.00	0.00
Support Serv - Board of Ed	79,563.25	0.00	79,563.25	0.00	0.00
Support Serv - Executive Adm	183,381.58	0.00	183,381.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,314,120.33	1,448.99	1,312,671.34	0.00	0.00
Support Serv - Business	238,861.07	0.00	0.00	238,861.07	238,861.07
Operations and Maintenance	2,151,023.97	607,918.05	0.00	1,543,105.92	0.00
Pupil Transportation	816,696.93	19,015.26	797,681.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,756.00	0.00	8,756.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	256,178.96	0.00	0.00	256,178.96	256,178.96
Support Serv - Pupil Accounting	51,373.99	0.00	51,373.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	534,152.44	0.00	534,152.44	0.00	0.00
Community Services	30,520.97	0.00	30,520.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	853,238.96	527,758.54	325,480.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,209,777.58	7,209,777.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,720,116.99	**8,701,970.51**	**14,980,000.53**	**2,038,145.95**	**495,040.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,537,577.10	0.00	1,537,577.10	0.00	0.00
Support Serv - Pupil	103,726.10	0.00	103,726.10	0.00	0.00
Support Serv - Instructional	23,148.46	0.00	23,148.46	0.00	0.00
Support Serv - Board of Ed	16,660.42	0.00	16,660.42	0.00	0.00
Support Serv - Executive Adm	148,641.31	0.00	148,641.31	0.00	0.00
Support Serv - Grant Writer	215.80	0.00	215.80	0.00	0.00
Support Serv - School Adm	68,275.56	0.00	68,275.56	0.00	0.00
Support Serv - Business	97,894.18	6,788.17	0.00	91,106.01	91,106.01
Operations and Maintenance	220,146.25	0.00	0.00	220,146.25	0.00
Pupil Transportation	120,575.12	0.00	120,575.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,891.66	0.00	0.00	51,891.66	51,891.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,092.87	0.00	106,092.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,188.83	75,238.57	62,950.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	264,497.02	264,497.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,897,530.68	**346,523.76**	**2,187,863.00**	**363,143.92**	**142,997.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,170,078.17	44,588.05	6,125,490.12	0.00	0.00
Support Serv - Pupil	296,126.42	0.00	296,126.42	0.00	0.00
Support Serv - Instructional	336,758.92	0.00	336,758.92	0.00	0.00
Support Serv - Board of Ed	49,635.29	0.00	49,635.29	0.00	0.00
Support Serv - Executive Adm	258,449.54	0.00	258,449.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	658,621.53	0.00	658,621.53	0.00	0.00
Support Serv - Business	252,309.67	26,511.49	0.00	225,798.18	225,798.18
Operations and Maintenance	963,336.66	0.00	0.00	963,336.66	0.00
Pupil Transportation	795,735.52	153,412.00	642,323.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,872.29	0.00	1,872.29	0.00	0.00
Support Serv - Staff & Personnel	123.00	0.00	0.00	123.00	123.00
Support Serv - Technology	246,075.59	0.00	23,249.59	222,826.00	222,826.00
Support Serv - Pupil Accounting	4,939.06	0.00	4,939.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,969.55	0.00	294,969.55	0.00	0.00
Community Services	4,277.45	0.00	4,277.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,750.00	8,000.00	9,750.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,401.88	0.00	12,401.88	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,900.51	293,207.55	203,692.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	554,091.69	554,091.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,048,251.00	1,048,251.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,462,703.74	**2,128,061.78**	**8,922,558.12**	**1,412,083.84**	**448,747.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	923,738.99	0.00	923,738.99	0.00	0.00
Support Serv - Pupil	33,385.72	0.00	33,385.72	0.00	0.00
Support Serv - Instructional	17,337.08	0.00	17,337.08	0.00	0.00
Support Serv - Board of Ed	53.14	0.00	53.14	0.00	0.00
Support Serv - Executive Adm	20,314.37	0.00	20,314.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	242,526.92	0.00	242,526.92	0.00	0.00
Support Serv - Business	197,764.52	0.00	0.00	197,764.52	197,764.52
Operations and Maintenance	358,674.64	0.00	0.00	358,674.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,448.60	0.00	1,448.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,035.04	1,142.88	113,892.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,910,279.02	**1,142.88**	**1,352,696.98**	**556,439.16**	**197,764.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,385,452.00	0.00	2,385,452.00	0.00	0.00
Support Serv - Pupil	29,085.00	0.00	29,085.00	0.00	0.00
Support Serv - Instructional	543,942.00	0.00	543,942.00	0.00	0.00
Support Serv - Board of Ed	117,854.00	0.00	117,854.00	0.00	0.00
Support Serv - Executive Adm	308,905.00	0.00	308,905.00	0.00	0.00
Support Serv - Grant Writer	41,542.00	0.00	41,542.00	0.00	0.00
Support Serv - School Adm	419,877.00	0.00	419,877.00	0.00	0.00
Support Serv - Business	157,465.00	0.00	0.00	157,465.00	157,465.00
Operations and Maintenance	961,380.00	0.00	0.00	961,380.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	61,937.00	0.00	61,937.00	0.00	0.00
Support Serv - Staff & Personnel	239,700.00	0.00	0.00	239,700.00	239,700.00
Support Serv - Technology	163,131.00	0.00	0.00	163,131.00	163,131.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	31,530.00	0.00	31,530.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,967.00	14,833.00	209,134.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,685,767.00	**14,833.00**	**4,149,258.00**	**1,521,676.00**	**560,296.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	905,417.00	4,798.00	900,619.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,543.00	0.00	1,543.00	0.00	0.00
Support Serv - Board of Ed	30,480.00	0.00	30,480.00	0.00	0.00
Support Serv - Executive Adm	150,532.00	0.00	150,532.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,060.00	0.00	190,060.00	0.00	0.00
Support Serv - Business	21,400.00	5,322.00	0.00	16,078.00	16,078.00
Operations and Maintenance	143,225.00	1,856.00	0.00	141,369.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	33,291.00	0.00	0.00	33,291.00	33,291.00
Support Serv - Pupil Accounting	1,697.00	0.00	1,697.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,761.00	0.00	9,761.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,487,406.00	**11,976.00**	**1,284,692.00**	**190,738.00**	**49,369.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
13904 Battle Creek Area Learning Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	923,503.40	0.00	923,503.40	0.00	0.00
Support Serv - Pupil	201,935.47	0.00	201,935.47	0.00	0.00
Support Serv - Instructional	37,331.93	0.00	37,331.93	0.00	0.00
Support Serv - Board of Ed	3,500.00	0.00	3,500.00	0.00	0.00
Support Serv - Executive Adm	46,047.75	0.00	46,047.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,402.50	0.00	140,402.50	0.00	0.00
Support Serv - Business	8,050.66	0.00	0.00	8,050.66	8,050.66
Operations and Maintenance	62,431.33	0.00	0.00	62,431.33	0.00
Pupil Transportation	586.28	0.00	586.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	13,752.95	0.00	0.00	13,752.95	13,752.95
Support Serv - Pupil Accounting	2,539.24	0.00	2,539.24	0.00	0.00
Support Serv - Central - Other	900.00	0.00	900.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,440,981.51	**0.00**	**1,356,746.57**	**84,234.94**	**21,803.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
14000 Lewis Cass ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	484,473.22	0.00	484,473.22	0.00	0.00
Support Serv - Pupil	120,272.35	0.00	120,272.35	0.00	0.00
Support Serv - Instructional	362,705.34	0.00	362,705.34	0.00	0.00
Support Serv - Board of Ed	25,035.43	0.00	25,035.43	0.00	0.00
Support Serv - Executive Adm	278,594.03	0.00	278,594.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	355,887.22	96,790.05	0.00	259,097.17	259,097.17
Operations and Maintenance	182,180.59	0.00	64,496.86	117,683.73	0.00
Pupil Transportation	16,259.95	0.00	16,259.95	0.00	0.00
Support Serv - Planning & Research	9,720.51	0.00	9,720.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,293.33	0.00	3,293.33	0.00	0.00
Support Serv - Technology	47,768.80	0.00	0.00	47,768.80	47,768.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,240,112.20	0.00	1,240,112.20	0.00	0.00
Payments to Government Agencies	15,881.10	15,881.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,105,398.02	0.00	2,105,398.02	0.00	0.00
Support Serv - Pupil	2,329,606.98	0.00	2,329,606.98	0.00	0.00
Support Serv - Instructional	695,470.64	0.00	695,470.64	0.00	0.00
Support Serv - Board of Ed	34,742.68	0.00	34,742.68	0.00	0.00
Support Serv - Executive Adm	103,991.26	0.00	103,991.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	72,471.10	0.00	72,471.10	0.00	0.00
Support Serv - Business	575,972.55	6,419.76	0.00	569,552.79	569,552.79
Operations and Maintenance	331,774.28	0.00	0.00	331,774.28	0.00
Pupil Transportation	1,702,375.35	81,070.00	1,621,305.35	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	52,968.05	2,153.73	0.00	50,814.32	50,814.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,337.93	100.00	45,237.93	0.00	0.00
Community Services	4,541.32	0.00	4,541.32	0.00	0.00
Payments to Government Agencies	135,002.00	135,002.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,595.23	40,595.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	76,143.30	76,143.30	0.00	0.00	0.00
Trust Funds					
All Costs *	1,314.00	0.00	1,314.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,494,888.76	**454,155.17**	**9,664,042.50**	**1,376,691.09**	**927,233.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,526,558.02	17,108.88	5,509,449.14	0.00	0.00
Support Serv - Pupil	376,139.45	0.00	376,139.45	0.00	0.00
Support Serv - Instructional	393,316.48	0.00	393,316.48	0.00	0.00
Support Serv - Board of Ed	79,536.83	0.00	79,536.83	0.00	0.00
Support Serv - Executive Adm	357,324.09	0.00	357,324.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,283.83	475.00	389,808.83	0.00	0.00
Support Serv - Business	329,931.42	45,181.17	123.60	284,626.65	284,626.65
Operations and Maintenance	1,048,721.89	0.00	0.00	1,048,721.89	0.00
Pupil Transportation	523,196.17	0.00	523,196.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,258.84	0.00	3,258.84	0.00	0.00
Support Serv - Technology	170,853.27	34,682.24	0.00	136,171.03	136,171.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,233.03	0.00	262,233.03	0.00	0.00
Community Services	8,866.43	0.00	8,866.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	531,418.19	260,240.27	271,177.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,033,187.63	1,033,187.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	184,721.21	184,721.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,219,546.78	**1,575,596.40**	**8,174,430.81**	**1,469,519.57**	**420,797.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,483,278.97	9,044.11	12,474,234.86	0.00	0.00
Support Serv - Pupil	880,754.67	0.00	880,754.67	0.00	0.00
Support Serv - Instructional	1,591,969.28	0.00	1,591,969.28	0.00	0.00
Support Serv - Board of Ed	60,230.62	0.00	60,230.62	0.00	0.00
Support Serv - Executive Adm	307,554.04	0.00	307,554.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,256,651.34	557.46	1,256,093.88	0.00	0.00
Support Serv - Business	674,289.14	79,363.33	0.00	594,925.81	594,925.81
Operations and Maintenance	1,768,243.41	0.00	40,645.18	1,727,598.23	0.00
Pupil Transportation	1,299,514.72	401,836.00	897,678.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,865.00	0.00	5,865.00	0.00	0.00
Support Serv - Staff & Personnel	20,363.00	0.00	18,278.00	2,085.00	2,085.00
Support Serv - Technology	391,585.48	0.00	39,672.47	351,913.01	351,913.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	405,328.35	0.00	405,328.35	0.00	0.00
Community Services	195,297.68	0.00	195,297.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,999.68	0.00	6,999.67	0.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,083,548.56	453,544.40	630,004.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,464,677.20	1,464,677.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,896,151.14	**2,409,022.50**	**18,810,606.58**	**2,676,522.06**	**948,923.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,164,798.78	64,145.61	12,100,653.17	0.00	0.00
Support Serv - Pupil	985,606.16	0.00	985,606.16	0.00	0.00
Support Serv - Instructional	726,772.97	0.00	726,772.97	0.00	0.00
Support Serv - Board of Ed	12,373.53	0.00	12,373.53	0.00	0.00
Support Serv - Executive Adm	577,858.36	0.00	577,858.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,346,286.34	0.00	1,346,286.34	0.00	0.00
Support Serv - Business	416,430.37	48,741.17	0.00	367,689.20	367,689.20
Operations and Maintenance	1,930,641.37	2,100.98	0.00	1,928,540.39	0.00
Pupil Transportation	1,168,825.75	0.00	1,168,825.75	0.00	0.00
Support Serv - Planning & Research	204,158.79	14,324.40	189,834.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	104,545.35	0.00	0.00	104,545.35	104,545.35
Support Serv - Pupil Accounting	66,215.01	0.00	66,215.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	495,610.30	0.00	495,610.30	0.00	0.00
Community Services	33,924.07	0.00	33,924.07	0.00	0.00
Payments to Government Agencies	231,587.12	0.00	231,587.12	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7.16	0.00	0.00	7.16	7.16
Operations and Maintenance	12,187.60	0.00	12,065.72	121.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,103,224.49	451,953.69	651,270.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,950,342.40	10,950,342.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,539,122.21	1,539,122.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,070,518.13	**13,070,730.46**	**18,598,883.69**	**2,400,903.98**	**472,241.71**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,843,400.39	5,033.37	3,838,367.02	0.00	0.00
Support Serv - Pupil	224,851.72	0.00	224,851.72	0.00	0.00
Support Serv - Instructional	13,365.76	0.00	13,365.76	0.00	0.00
Support Serv - Board of Ed	34,646.52	0.00	34,646.52	0.00	0.00
Support Serv - Executive Adm	214,384.33	475.98	213,908.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	515,824.65	1,064.50	514,760.15	0.00	0.00
Support Serv - Business	177,680.70	13,159.17	127,406.33	37,115.20	37,115.20
Operations and Maintenance	625,256.43	0.00	0.00	625,256.43	0.00
Pupil Transportation	509,937.17	49,856.00	460,081.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,177.89	46,121.04	0.00	91,056.85	91,056.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	153,096.21	1,698.50	151,397.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,297.91	135,483.50	197,814.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	892,027.51	892,027.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	195,889.91	195,889.91	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,871,837.10	**1,340,809.48**	**5,777,599.14**	**753,428.48**	**128,172.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	624,798.61	2,011.32	622,787.29	0.00	0.00
Support Serv - Pupil	559,340.35	1,267.24	558,073.11	0.00	0.00
Support Serv - Instructional	851,142.64	32,864.04	818,278.60	0.00	0.00
Support Serv - Board of Ed	72,222.43	478.02	71,744.41	0.00	0.00
Support Serv - Executive Adm	251,376.97	791.01	250,585.96	0.00	0.00
Support Serv - Grant Writer	1,820.00	0.00	1,820.00	0.00	0.00
Support Serv - School Adm	9,921.96	0.00	9,921.96	0.00	0.00
Support Serv - Business	1,357,539.47	8,286.55	51,113.82	1,298,139.10	1,298,139.10
Operations and Maintenance	256,661.60	26,752.33	18,658.78	211,250.49	0.00
Pupil Transportation	8,567.68	0.00	8,567.68	0.00	0.00
Support Serv - Planning & Research	53,016.82	0.00	53,016.82	0.00	0.00
Support Serv - Communication	58,608.88	73.93	58,534.95	0.00	0.00
Support Serv - Staff & Personnel	91,705.53	10,312.33	51,818.80	29,574.40	29,574.40
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	70,123.97	1,150.96	68,973.01	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	232,234.40	5,673.31	226,561.09	0.00	0.00
Payments to Government Agencies	2,136,097.69	2,136,097.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,645,990.97	60,962.57	3,585,028.40	0.00	0.00
Support Serv - Pupil	6,261,668.93	9,582.91	6,252,086.02	0.00	0.00
Support Serv - Instructional	1,763,836.73	20,923.33	1,742,913.40	0.00	0.00
Support Serv - Board of Ed	44,524.27	664.99	43,859.28	0.00	0.00
Support Serv - Executive Adm	147,612.13	275.93	147,336.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	857,703.89	2,193.24	855,510.65	0.00	0.00
Support Serv - Business	650,839.86	112,097.87	9,840.94	528,901.05	528,901.05
Operations and Maintenance	498,441.85	22,967.84	712.19	474,761.82	0.00
Pupil Transportation	1,421,107.10	149,247.64	1,271,859.46	0.00	0.00
Support Serv - Planning & Research	153,734.86	0.00	153,734.86	0.00	0.00
Support Serv - Communication	147,309.35	151.53	147,157.82	0.00	0.00
Support Serv - Staff & Personnel	68,585.06	0.00	0.00	68,585.06	68,585.06
Support Serv - Technology	658,275.59	42,757.93	4,800.93	610,716.73	610,716.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,144.08	126.66	65,017.42	0.00	0.00
Support Serv - Other	2,683.80	1,296.80	1,387.00	0.00	0.00
Community Services	459.47	326.21	133.26	0.00	0.00
Payments to Government Agencies	5,791,818.02	5,791,818.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	626,687.31	626,687.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,139.53	40,139.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,481,741.80	**9,107,979.04**	**17,151,834.11**	**3,221,928.65**	**2,535,916.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,093,046.70	12,632.89	1,080,413.81	0.00	0.00
Support Serv - Pupil	143,312.45	0.00	143,312.45	0.00	0.00
Support Serv - Instructional	4,445.34	0.00	4,445.34	0.00	0.00
Support Serv - Board of Ed	12,245.42	205.00	12,040.42	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,040.37	273.01	281,767.36	0.00	0.00
Support Serv - Business	31,729.88	3,067.50	0.00	28,662.38	28,662.38
Operations and Maintenance	226,889.55	10,303.07	717.69	215,868.79	0.00
Pupil Transportation	3,040.56	0.00	3,040.56	0.00	0.00
Support Serv - Planning & Research	991.00	0.00	991.00	0.00	0.00
Support Serv - Communication	2,450.00	0.00	2,450.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	85,478.94	42,434.61	43,044.33	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,533.91	324.43	61,209.48	0.00	0.00
Community Services	2,109.79	833.53	1,276.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,601.47	18,601.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,939.95	19,011.55	4,928.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	253,095.00	253,095.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,000.00	6,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,250,950.33	**366,782.06**	**1,639,637.10**	**244,531.17**	**28,662.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,197,978.20	58,303.02	8,139,675.18	0.00	0.00
Support Serv - Pupil	544,388.33	0.00	544,388.33	0.00	0.00
Support Serv - Instructional	410,246.17	0.00	410,246.17	0.00	0.00
Support Serv - Board of Ed	67,707.48	0.00	67,707.48	0.00	0.00
Support Serv - Executive Adm	254,356.11	0.00	254,356.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,428.88	0.00	559,428.88	0.00	0.00
Support Serv - Business	163,974.89	4,965.67	0.00	159,009.22	159,009.22
Operations and Maintenance	1,320,783.45	0.00	34,380.49	1,286,402.96	0.00
Pupil Transportation	515,404.91	0.00	515,404.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	191.56	0.00	191.56	0.00	0.00
Support Serv - Technology	79,587.43	0.00	73,253.15	6,334.28	6,334.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,656.12	2,462.02	312,194.10	0.00	0.00
Community Services	16,701.54	0.00	16,701.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,237.29	241,286.58	296,950.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,243,233.96	2,243,233.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,552,950.29	1,552,950.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,779,826.61	**4,103,201.54**	**11,224,878.61**	**1,451,746.46**	**165,343.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15030 Boyne Falls Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,471,832.62	0.00	1,471,832.62	0.00	0.00
Support Serv - Pupil	53,371.67	0.00	53,371.67	0.00	0.00
Support Serv - Instructional	120,565.66	0.00	120,565.66	0.00	0.00
Support Serv - Board of Ed	18,609.28	0.00	18,609.28	0.00	0.00
Support Serv - Executive Adm	158,071.77	0.00	158,071.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,912.72	0.00	92,912.72	0.00	0.00
Support Serv - Business	65,174.51	14,862.43	0.00	50,312.08	50,312.08
Operations and Maintenance	213,827.88	0.00	0.00	213,827.88	0.00
Pupil Transportation	104,144.01	0.00	104,144.01	0.00	0.00
Support Serv - Planning & Research	3,507.11	0.00	3,507.11	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	40,921.82	0.00	40,921.82	0.00	0.00
Community Services	687.57	0.00	687.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,509.05	49,531.99	69,977.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	676,397.24	676,397.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,139,532.91	**740,791.66**	**2,134,601.29**	**264,139.96**	**50,312.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,764,176.70	33,616.13	6,730,560.57	0.00	0.00
Support Serv - Pupil	287,370.60	0.00	287,370.60	0.00	0.00
Support Serv - Instructional	105,390.04	0.00	105,390.04	0.00	0.00
Support Serv - Board of Ed	63,086.47	0.00	63,086.47	0.00	0.00
Support Serv - Executive Adm	195,997.86	0.00	195,997.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	610,388.28	0.00	610,388.28	0.00	0.00
Support Serv - Business	127,327.40	0.00	25,730.26	101,597.14	101,597.14
Operations and Maintenance	988,143.69	0.00	0.00	988,143.69	0.00
Pupil Transportation	417,293.35	0.00	417,293.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,306.70	0.00	2,176.70	130.00	130.00
Support Serv - Technology	206,055.45	24,468.40	10,500.00	171,087.05	171,087.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,663.56	0.00	234,663.56	0.00	0.00
Community Services	72,357.49	0.00	72,357.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	398,590.80	136,571.68	262,019.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,148,538.57	2,148,538.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	654,877.73	654,877.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,276,564.69	**2,998,072.51**	**9,017,534.30**	**1,260,957.88**	**272,814.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,814,716.48	935.04	5,813,781.44	0.00	0.00
Support Serv - Pupil	303,693.67	0.00	303,693.67	0.00	0.00
Support Serv - Instructional	267,876.15	7,752.00	260,124.15	0.00	0.00
Support Serv - Board of Ed	38,800.54	0.00	38,800.54	0.00	0.00
Support Serv - Executive Adm	364,075.16	2,422.00	361,653.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	622,152.46	0.00	622,152.46	0.00	0.00
Support Serv - Business	116,423.82	71,071.32	0.00	45,352.50	45,352.50
Operations and Maintenance	746,409.50	4,505.52	4,889.62	737,014.36	0.00
Pupil Transportation	469,996.99	0.00	469,996.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,320.41	0.00	13,320.41	0.00	0.00
Support Serv - Technology	80,135.99	0.00	0.00	80,135.99	80,135.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,089.77	0.00	211,089.77	0.00	0.00
Community Services	179,467.02	0.00	179,467.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	560,603.17	281,917.44	278,685.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,170,154.03	1,170,154.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	709,717.09	709,717.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,668,632.25	**2,248,474.44**	**8,557,654.96**	**862,502.85**	**125,488.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15901 Concord Academy Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	964,920.00	0.00	964,920.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	55,759.00	0.00	55,759.00	0.00	0.00
Support Serv - Executive Adm	141,684.00	10,200.00	131,484.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	67,334.00	0.00	0.00	67,334.00	67,334.00
Operations and Maintenance	82,622.00	4,975.00	0.00	77,647.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,774.00	0.00	3,774.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,316,093.00	**15,175.00**	**1,155,937.00**	**144,981.00**	**67,334.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
15902 Northwest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	551,331.83	0.00	551,331.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	11,777.31	0.00	11,777.31	0.00	0.00
Support Serv - Board of Ed	3,800.00	0.00	3,800.00	0.00	0.00
Support Serv - Executive Adm	107,716.39	0.00	107,716.39	0.00	0.00
Support Serv - Grant Writer	2,206.13	0.00	2,206.13	0.00	0.00
Support Serv - School Adm	92,041.03	1,020.00	91,021.03	0.00	0.00
Support Serv - Business	12,683.45	393.20	0.00	12,290.25	12,290.25
Operations and Maintenance	42,253.70	9,828.42	0.00	32,425.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,266.50	0.00	0.00	29,266.50	29,266.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	853,076.34	**11,241.62**	**767,852.69**	**73,982.03**	**41,556.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
16000 Cheb-Otsego-Presque Isle ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	354,590.00	0.00	354,590.00	0.00	0.00
Support Serv - Pupil	209,501.50	0.00	209,501.50	0.00	0.00
Support Serv - Instructional	750,090.79	0.00	750,090.79	0.00	0.00
Support Serv - Board of Ed	46,764.59	0.00	46,764.59	0.00	0.00
Support Serv - Executive Adm	294,135.67	0.00	294,135.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	44.80	0.00	44.80	0.00	0.00
Support Serv - Business	245,425.76	5,739.88	0.00	239,685.88	239,685.88
Operations and Maintenance	191,727.19	24,461.34	0.00	167,265.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,296.19	0.00	0.00	1,296.19	1,296.19
Support Serv - Technology	382,650.20	29,736.24	100.00	352,813.96	352,813.96
Support Serv - Pupil Accounting	46,250.73	0.00	46,250.73	0.00	0.00
Support Serv - Central - Other	81,403.58	0.00	81,403.58	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	145,552.62	0.00	145,552.62	0.00	0.00
Payments to Government Agencies	507,708.13	507,708.13	0.00	0.00	0.00
Facilities Acquisition	38,728.56	38,728.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,913,526.44	0.00	1,913,526.44	0.00	0.00
Support Serv - Pupil	3,562,873.66	0.00	3,562,873.66	0.00	0.00
Support Serv - Instructional	637,718.87	0.00	637,718.87	0.00	0.00
Support Serv - Board of Ed	1,414.27	0.00	1,414.27	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	851.20	0.00	851.20	0.00	0.00
Support Serv - Business	32,878.96	32,878.96	0.00	0.00	0.00
Operations and Maintenance	40,000.00	0.00	0.00	40,000.00	0.00
Pupil Transportation	237,180.03	0.00	237,180.03	0.00	0.00
Support Serv - Planning & Research	47,897.00	0.00	47,897.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,567.58	0.00	0.00	24,567.58	24,567.58
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,124.84	0.00	1,124.84	0.00	0.00
Support Serv - Other	218.18	0.00	218.18	0.00	0.00
Community Services	439.22	0.00	439.22	0.00	0.00
Payments to Government Agencies	2,121,305.65	2,121,305.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,015.79	17,015.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	10.00	10.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	90,861.02	90,861.02	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,025,753.02	**2,868,445.57**	**8,331,677.99**	**825,629.46**	**618,363.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,950,868.78	12,661.36	10,938,207.42	0.00	0.00
Support Serv - Pupil	209,618.47	0.00	209,618.47	0.00	0.00
Support Serv - Instructional	313,270.30	126.79	313,143.51	0.00	0.00
Support Serv - Board of Ed	62,955.37	0.00	62,955.37	0.00	0.00
Support Serv - Executive Adm	287,963.19	5,598.85	282,364.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,389,801.95	1,320.00	1,388,481.95	0.00	0.00
Support Serv - Business	197,277.81	399.99	0.00	196,877.82	196,877.82
Operations and Maintenance	1,656,856.39	35,526.23	0.00	1,621,330.16	0.00
Pupil Transportation	1,324,462.56	4,650.18	1,319,812.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,933.64	0.00	4,933.64	0.00	0.00
Support Serv - Technology	389,142.16	161,156.26	0.00	227,985.90	227,985.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,405.19	0.00	302,405.19	0.00	0.00
Community Services	11,723.12	0.00	11,723.12	0.00	0.00
Payments to Government Agencies	36,919.80	36,919.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	858,544.23	357,549.24	500,994.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,372,333.51	1,372,333.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	124,408.73	124,408.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,493,485.20	**2,112,650.94**	**15,334,640.38**	**2,046,193.88**	**424,863.72**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,639,060.94	12,768.00	4,626,292.94	0.00	0.00
Support Serv - Pupil	214,976.16	0.00	214,976.16	0.00	0.00
Support Serv - Instructional	53,260.57	0.00	53,260.57	0.00	0.00
Support Serv - Board of Ed	41,487.80	0.00	41,487.80	0.00	0.00
Support Serv - Executive Adm	218,405.65	0.00	218,405.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,837.10	0.00	372,837.10	0.00	0.00
Support Serv - Business	206,392.77	6,508.95	0.00	199,883.82	199,883.82
Operations and Maintenance	533,635.50	79.00	0.00	533,556.50	0.00
Pupil Transportation	403,196.37	12,082.80	391,113.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	448.00	0.00	0.00	448.00	448.00
Support Serv - Technology	89,870.06	14,868.88	0.00	75,001.18	75,001.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,187.42	1,534.72	196,652.70	0.00	0.00
Community Services	85,588.74	0.00	85,588.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	70,882.00	70,882.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	43,970.04	0.00	42,651.47	1,318.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,645.39	209,433.02	219,212.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,617,306.22	1,617,306.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,218,150.73	**1,945,463.59**	**6,462,479.07**	**810,208.07**	**275,333.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,688,034.78	0.00	1,688,034.78	0.00	0.00
Support Serv - Pupil	42,911.22	0.00	42,911.22	0.00	0.00
Support Serv - Instructional	11,277.53	0.00	11,277.53	0.00	0.00
Support Serv - Board of Ed	22,864.12	0.00	22,864.12	0.00	0.00
Support Serv - Executive Adm	277,007.68	0.00	277,007.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	33,055.23	0.00	33,055.23	0.00	0.00
Support Serv - Business	16,904.78	3,835.72	0.00	13,069.06	13,069.06
Operations and Maintenance	195,634.48	135.96	0.00	195,498.52	0.00
Pupil Transportation	51,641.57	0.00	51,641.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	82,768.86	11,500.37	71,268.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,251.45	15,350.75	8,900.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	88,158.92	88,158.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,534,510.62	**118,981.72**	**2,206,961.32**	**208,567.58**	**13,069.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,155,627.13	0.00	2,155,627.13	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,134.98	0.00	1,134.98	0.00	0.00
Support Serv - Board of Ed	22,193.86	0.00	22,193.86	0.00	0.00
Support Serv - Executive Adm	80,572.56	0.00	80,572.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,749.86	0.00	274,749.86	0.00	0.00
Support Serv - Business	138,515.40	17,192.68	0.00	121,322.72	121,322.72
Operations and Maintenance	278,438.24	0.00	51,980.11	226,458.13	0.00
Pupil Transportation	162,063.87	0.00	162,063.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,300.87	8,846.00	0.00	35,454.87	35,454.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,979.71	0.00	53,979.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,895.28	74,129.44	116,765.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	201,451.76	201,451.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,603,923.52	**301,619.88**	**2,919,067.92**	**383,235.72**	**156,777.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	195,820.10	0.00	195,820.10	0.00	0.00
Support Serv - Pupil	284,350.33	0.00	284,350.33	0.00	0.00
Support Serv - Instructional	2,122,747.38	106,869.12	2,015,878.26	0.00	0.00
Support Serv - Board of Ed	16,721.38	0.00	16,721.38	0.00	0.00
Support Serv - Executive Adm	330,387.75	0.00	330,387.75	0.00	0.00
Support Serv - Grant Writer	33,687.87	0.00	33,687.87	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	350,415.17	3,908.56	3,538.55	342,968.06	342,968.06
Operations and Maintenance	89,294.74	0.00	90.00	89,204.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,422.33	0.00	2,422.33	0.00	0.00
Support Serv - Staff & Personnel	43,920.71	0.00	43,681.34	239.37	239.37
Support Serv - Technology	128,820.70	2,364.00	107,809.34	18,647.36	18,647.36
Support Serv - Pupil Accounting	83,983.45	0.00	83,983.45	0.00	0.00
Support Serv - Central - Other	36,522.84	0.00	36,522.84	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	90,109.66	785.00	89,324.66	0.00	0.00
Payments to Government Agencies	1,032,411.14	1,032,411.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,531,048.11	0.00	1,531,048.11	0.00	0.00
Support Serv - Pupil	3,229,094.30	0.00	3,229,094.30	0.00	0.00
Support Serv - Instructional	640,345.10	13,774.05	626,571.05	0.00	0.00
Support Serv - Board of Ed	36,586.01	0.00	36,586.01	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	412,344.73	19,690.00	3,490.88	389,163.85	389,163.85
Operations and Maintenance	63,305.24	0.00	17,116.49	46,188.75	0.00
Pupil Transportation	810,906.56	0.00	810,906.56	0.00	0.00
Support Serv - Planning & Research	145,715.51	0.00	145,715.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,947.06	0.00	2,273.96	5,673.10	5,673.10
Support Serv - Technology	901,260.19	60,382.85	4,923.00	835,954.34	835,954.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,155.33	0.00	3,155.33	0.00	0.00
Payments to Government Agencies	1,237,801.57	1,237,801.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	24,109.18	24,109.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,981.46	50,981.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	904,293.02	0.00	904,293.02	0.00	0.00
Internal Service Funds					
All Costs	44,411.12	44,411.12	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,884,920.04	**2,597,488.05**	**10,559,392.42**	**1,728,039.57**	**1,592,646.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17010 Sault Ste. Marie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,475,563.98	26,847.73	12,448,716.25	0.00	0.00
Support Serv - Pupil	1,095,583.89	0.00	1,095,583.89	0.00	0.00
Support Serv - Instructional	730,609.73	414.46	730,195.27	0.00	0.00
Support Serv - Board of Ed	43,821.90	0.00	43,821.90	0.00	0.00
Support Serv - Executive Adm	296,256.33	7,450.80	288,805.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,270,701.06	0.00	1,270,701.06	0.00	0.00
Support Serv - Business	373,607.41	36,483.72	0.00	337,123.69	337,123.69
Operations and Maintenance	2,433,616.35	135,442.60	296.01	2,297,877.74	0.00
Pupil Transportation	1,301,184.43	112,056.00	1,189,128.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	160,906.46	1,766.71	69,665.53	89,474.22	89,474.22
Support Serv - Technology	436,356.37	60,749.27	0.00	375,607.10	375,607.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,541.25	0.00	298,541.25	0.00	0.00
Community Services	230,601.61	0.00	230,601.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,116.19	0.00	1,116.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	979,589.97	503,016.08	476,573.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,026,900.83	2,026,900.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,797.58	34,797.58	0.00	0.00	0.00
Trust Funds					
All Costs *	3,050.00	0.00	3,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,192,805.34	**2,945,925.78**	**18,146,796.81**	**3,100,082.75**	**802,205.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,729,716.08	5,200.00	1,724,516.08	0.00	0.00
Support Serv - Pupil	9,869.03	0.00	9,869.03	0.00	0.00
Support Serv - Instructional	42,279.29	0.00	42,279.29	0.00	0.00
Support Serv - Board of Ed	25,744.38	0.00	25,744.38	0.00	0.00
Support Serv - Executive Adm	135,536.84	0.00	135,536.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	147,716.47	0.00	147,716.47	0.00	0.00
Support Serv - Business	68,377.20	4,409.43	0.00	63,967.77	63,967.77
Operations and Maintenance	331,279.14	3,250.00	0.00	328,029.14	0.00
Pupil Transportation	205,630.34	18,150.00	187,480.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	40,470.64	0.00	0.00	40,470.64	40,470.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,465.96	333.60	19,132.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,734.83	62,303.10	81,431.73	0.00	0.00
Community Services	29,676.23	0.00	29,676.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	577,847.27	577,847.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	656,684.74	656,684.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,164,028.44	**1,328,178.14**	**2,403,382.75**	**432,467.55**	**104,438.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,986,674.26	12,250.00	2,974,424.26	0.00	0.00
Support Serv - Pupil	115,178.77	0.00	115,178.77	0.00	0.00
Support Serv - Instructional	147,453.98	0.00	147,453.98	0.00	0.00
Support Serv - Board of Ed	17,344.65	0.00	17,344.65	0.00	0.00
Support Serv - Executive Adm	188,781.84	0.00	188,781.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	286,675.67	0.00	286,675.67	0.00	0.00
Support Serv - Business	36,279.44	7,615.44	0.00	28,664.00	28,664.00
Operations and Maintenance	395,658.01	0.00	12,006.79	383,651.22	0.00
Pupil Transportation	239,508.99	0.00	239,508.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,088.33	0.00	13,088.33	0.00	0.00
Support Serv - Technology	54,672.53	0.00	0.00	54,672.53	54,672.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,639.24	0.00	127,639.24	0.00	0.00
Community Services	1,462,758.20	0.00	1,462,758.20	0.00	0.00
Payments to Government Agencies	8,905.00	8,905.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,584.45	102,617.34	106,967.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	393,163.97	393,163.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,683,367.33	**524,551.75**	**5,691,827.83**	**466,987.75**	**83,336.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,263,207.20	6,940.80	5,256,266.40	0.00	0.00
Support Serv - Pupil	318,689.51	0.00	318,689.51	0.00	0.00
Support Serv - Instructional	130,831.31	16,621.25	114,210.06	0.00	0.00
Support Serv - Board of Ed	36,602.69	0.00	36,602.69	0.00	0.00
Support Serv - Executive Adm	229,451.06	0.00	229,451.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	461,973.89	0.00	461,973.89	0.00	0.00
Support Serv - Business	221,168.29	60,714.50	0.00	160,453.79	160,453.79
Operations and Maintenance	489,413.90	39,877.76	0.00	449,536.14	0.00
Pupil Transportation	612,238.25	0.00	612,238.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	124,145.67	0.00	0.00	124,145.67	124,145.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,152.87	0.00	3,152.87	0.00	0.00
Support Serv - Other	136,197.77	0.00	136,197.77	0.00	0.00
Community Services	3,524.00	0.00	3,524.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,045.50	0.00	3,045.50	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	378,911.99	165,706.32	213,205.67	0.00	0.00
Community Services	33,786.64	0.00	33,786.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	578,227.15	578,227.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	30,072.00	0.00	30,072.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,054,639.69	**868,087.78**	**7,452,416.31**	**734,135.60**	**284,599.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,302,700.75	205.96	3,302,494.79	0.00	0.00
Support Serv - Pupil	183,046.33	0.00	183,046.33	0.00	0.00
Support Serv - Instructional	39,529.00	12,082.00	27,447.00	0.00	0.00
Support Serv - Board of Ed	34,198.70	0.00	34,198.70	0.00	0.00
Support Serv - Executive Adm	70,660.69	0.00	70,660.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	362,403.96	0.00	362,403.96	0.00	0.00
Support Serv - Business	132,399.00	4,259.21	0.00	128,139.79	128,139.79
Operations and Maintenance	490,103.99	44,047.64	0.00	446,056.35	0.00
Pupil Transportation	345,964.99	0.00	345,964.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,240.48	0.00	0.00	1,240.48	1,240.48
Support Serv - Technology	108,027.51	0.00	0.00	108,027.51	108,027.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,599.19	3,997.75	88,601.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,414.76	111,760.42	123,654.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	666,371.81	666,371.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	977.50	977.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,065,638.66	**843,702.29**	**4,538,472.24**	**683,464.13**	**237,407.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	539,071.65	0.00	539,071.65	0.00	0.00
Support Serv - Pupil	3,525.00	0.00	3,525.00	0.00	0.00
Support Serv - Instructional	5,158.23	0.00	5,158.23	0.00	0.00
Support Serv - Board of Ed	20,786.00	0.00	20,786.00	0.00	0.00
Support Serv - Executive Adm	182,490.20	0.00	182,490.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,531.88	0.00	13,531.88	0.00	0.00
Support Serv - Business	28,962.65	7,165.46	0.00	21,797.19	21,797.19
Operations and Maintenance	133,002.77	0.00	0.00	133,002.77	0.00
Pupil Transportation	53,783.61	0.00	53,783.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,971.94	18,701.27	0.00	16,270.67	16,270.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,156.98	151.80	17,005.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,426.34	21,105.27	40,321.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	64,487.50	64,487.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,804.00	1,804.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,160,158.75	**113,415.30**	**875,672.82**	**171,070.63**	**38,067.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17901 Joseph K. Lumsden Bahweting Anishnabe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,281,392.03	4,901.89	5,276,490.14	0.00	0.00
Support Serv - Pupil	171,673.90	0.00	171,673.90	0.00	0.00
Support Serv - Instructional	298,956.04	0.00	298,956.04	0.00	0.00
Support Serv - Board of Ed	188,124.81	0.00	188,124.81	0.00	0.00
Support Serv - Executive Adm	51,804.58	0.00	51,804.58	0.00	0.00
Support Serv - Grant Writer	17,310.75	0.00	17,310.75	0.00	0.00
Support Serv - School Adm	189,777.21	934.35	188,842.86	0.00	0.00
Support Serv - Business	520,149.59	0.00	0.00	520,149.59	520,149.59
Operations and Maintenance	808,849.35	33,420.74	0.00	775,428.61	0.00
Pupil Transportation	409,656.41	77,392.96	332,263.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,905.00	0.00	1,343.00	4,562.00	4,562.00
Support Serv - Technology	170,102.46	0.00	0.00	170,102.46	170,102.46
Support Serv - Pupil Accounting	11,732.42	0.00	11,732.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,287.41	0.00	51,287.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,887.81	188,083.67	140,804.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	198,345.76	198,345.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,703,955.53	**503,079.37**	**6,730,633.50**	**1,470,242.66**	**694,814.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	630,518.16	0.00	630,518.16	0.00	0.00
Support Serv - Pupil	92,468.86	0.00	92,468.86	0.00	0.00
Support Serv - Instructional	56,042.04	586.95	55,455.09	0.00	0.00
Support Serv - Board of Ed	26,512.82	0.00	26,512.82	0.00	0.00
Support Serv - Executive Adm	19,030.18	0.00	19,030.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,961.74	0.00	138,961.74	0.00	0.00
Support Serv - Business	33,673.24	2,767.18	0.00	30,906.06	30,906.06
Operations and Maintenance	117,390.78	0.00	0.00	117,390.78	0.00
Pupil Transportation	40,715.87	0.00	40,715.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	41,403.31	0.00	4,837.82	36,565.49	36,565.49
Support Serv - Technology	15,921.82	1,023.82	0.00	14,898.00	14,898.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,363.95	0.00	15,363.95	0.00	0.00
Community Services	1,278.38	0.00	1,278.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70,551.10	41,116.16	29,434.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,301,832.25	**45,494.11**	**1,056,577.81**	**199,760.33**	**82,369.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
17903 DeTour Arts and Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	627,749.83	24,688.25	603,061.58	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	35,393.56	23,535.47	11,858.09	0.00	0.00
Support Serv - Board of Ed	4,845.00	0.00	4,845.00	0.00	0.00
Support Serv - Executive Adm	7,430.94	0.00	7,430.94	0.00	0.00
Support Serv - Grant Writer	8,000.00	0.00	8,000.00	0.00	0.00
Support Serv - School Adm	13,782.04	0.00	13,782.04	0.00	0.00
Support Serv - Business	11,610.00	0.00	7,500.00	4,110.00	4,110.00
Operations and Maintenance	10,446.00	0.00	0.00	10,446.00	0.00
Pupil Transportation	339.00	0.00	339.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,615.00	0.00	5,615.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,156.00	0.00	0.00	2,156.00	2,156.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	727,367.37	**48,223.72**	**662,431.65**	**16,712.00**	**6,266.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
18000 Clare-Gladwin Regional Education Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,412,456.29	4,283.65	2,408,172.64	0.00	0.00
Support Serv - Pupil	144,876.31	0.00	144,876.31	0.00	0.00
Support Serv - Instructional	1,325,467.00	5,278.98	1,320,188.02	0.00	0.00
Support Serv - Board of Ed	41,551.29	0.00	41,551.29	0.00	0.00
Support Serv - Executive Adm	240,965.40	0.00	240,965.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	427,718.23	1,974.74	0.00	425,743.49	425,743.49
Operations and Maintenance	185,768.93	2,328.00	1,500.00	181,940.93	0.00
Pupil Transportation	256,733.62	0.00	256,733.62	0.00	0.00
Support Serv - Planning & Research	91,312.17	0.00	91,312.17	0.00	0.00
Support Serv - Communication	91,473.88	0.00	91,473.88	0.00	0.00
Support Serv - Staff & Personnel	64,548.40	0.00	2,422.05	62,126.35	62,126.35
Support Serv - Technology	1,372,012.19	39,790.60	0.00	1,332,221.59	1,332,221.59
Support Serv - Pupil Accounting	96,665.24	0.00	96,665.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	61,005.87	0.00	61,005.87	0.00	0.00
Payments to Government Agencies	635,489.90	635,489.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,917,510.41	10,169.61	1,907,340.80	0.00	0.00
Support Serv - Pupil	3,763,092.04	6,762.47	3,756,329.57	0.00	0.00
Support Serv - Instructional	294,287.14	891.89	293,395.25	0.00	0.00
Support Serv - Board of Ed	9,364.19	0.00	9,364.19	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,158.86	407.44	172,751.42	0.00	0.00
Support Serv - Business	72,418.15	54.95	0.00	72,363.20	72,363.20
Operations and Maintenance	108,926.83	0.00	0.00	108,926.83	0.00
Pupil Transportation	1,057,271.40	0.00	1,057,271.40	0.00	0.00
Support Serv - Planning & Research	114,535.78	0.00	114,535.78	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,239.99	0.00	9,177.49	62.50	62.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,955.83	0.00	12,955.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,415.14	2,274.51	58,140.63	0.00	0.00
Community Services	378.36	0.00	378.36	0.00	0.00
Payments to Government Agencies	2,178,297.39	2,178,297.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	314,263.00	314,263.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	254,067.52	254,067.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,788,226.75	**3,456,334.65**	**12,148,507.21**	**2,183,384.89**	**1,892,517.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,859,489.65	0.00	8,859,489.65	0.00	0.00
Support Serv - Pupil	520,288.06	0.00	520,288.06	0.00	0.00
Support Serv - Instructional	331,946.97	0.00	331,946.97	0.00	0.00
Support Serv - Board of Ed	74,155.62	0.00	74,155.62	0.00	0.00
Support Serv - Executive Adm	225,534.38	0.00	225,534.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,615.85	0.00	694,615.85	0.00	0.00
Support Serv - Business	290,890.15	40,924.98	0.00	249,965.17	249,965.17
Operations and Maintenance	1,284,299.52	159,995.85	26,467.00	1,097,836.67	0.00
Pupil Transportation	365,741.76	0.00	365,741.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,650.67	0.00	4,650.67	4,000.00	4,000.00
Support Serv - Technology	467,998.06	153,523.81	12,621.36	301,852.89	301,852.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	296,716.34	0.00	296,716.34	0.00	0.00
Community Services	21,442.85	0.00	21,442.85	0.00	0.00
Payments to Government Agencies	37,631.09	37,631.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	558,668.55	36,083.93	522,584.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,553,033.41	1,553,033.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,101.62	4,101.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,595,204.55	**1,985,294.69**	**11,956,255.13**	**1,653,654.73**	**555,818.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,073,580.17	5,091.45	8,068,488.72	0.00	0.00
Support Serv - Pupil	439,653.77	0.00	439,653.77	0.00	0.00
Support Serv - Instructional	300,552.03	0.00	300,552.03	0.00	0.00
Support Serv - Board of Ed	37,299.98	0.00	37,299.98	0.00	0.00
Support Serv - Executive Adm	220,207.79	0.00	220,207.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	818,457.88	0.00	818,457.88	0.00	0.00
Support Serv - Business	237,176.44	46,733.98	0.00	190,442.46	190,442.46
Operations and Maintenance	975,382.76	7,765.48	32,176.00	935,441.28	0.00
Pupil Transportation	679,112.80	14,115.70	664,997.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,488.00	0.00	3,488.00	0.00	0.00
Support Serv - Technology	294,316.49	53,564.03	0.00	240,752.46	240,752.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,362.97	0.00	193,362.97	0.00	0.00
Community Services	19,394.69	0.00	19,394.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,952.76	0.00	15,918.64	1,034.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	779,847.15	368,388.35	411,458.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,158,868.68	1,158,868.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	214,526.14	214,526.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,462,180.50	**1,869,053.81**	**11,225,456.37**	**1,367,670.32**	**431,194.92**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,634,743.56	0.00	8,634,743.56	0.00	0.00
Support Serv - Pupil	685,721.12	0.00	685,721.12	0.00	0.00
Support Serv - Instructional	376,630.20	0.00	376,630.20	0.00	0.00
Support Serv - Board of Ed	60,596.14	0.00	60,596.14	0.00	0.00
Support Serv - Executive Adm	256,347.09	0.00	256,347.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	781,764.06	0.00	781,764.06	0.00	0.00
Support Serv - Business	239,395.72	34,805.97	0.00	204,589.75	204,589.75
Operations and Maintenance	1,092,753.65	14,305.50	0.00	1,078,448.15	0.00
Pupil Transportation	876,306.84	0.00	876,306.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,248.44	0.00	3,248.44	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	173,468.26	0.00	0.00	173,468.26	173,468.26
Support Serv - Pupil Accounting	9,495.31	0.00	9,495.31	0.00	0.00
Support Serv - Central - Other	2,368.00	0.00	2,368.00	0.00	0.00
Support Serv - Other	181,556.21	0.00	181,556.21	0.00	0.00
Community Services	72,544.78	0.00	72,544.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	280.00	0.00	280.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	963,661.19	462,748.54	500,912.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,386,878.84	1,386,878.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,797,759.41	**1,898,738.85**	**12,442,514.40**	**1,456,506.16**	**378,058.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	803,824.27	0.00	803,824.27	0.00	0.00
Support Serv - Pupil	40,475.95	0.00	40,475.95	0.00	0.00
Support Serv - Instructional	854,548.81	2,897.91	851,650.90	0.00	0.00
Support Serv - Board of Ed	23,409.58	0.00	23,409.58	0.00	0.00
Support Serv - Executive Adm	172,828.27	0.00	172,828.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	76,679.79	268.43	0.00	76,411.36	76,411.36
Operations and Maintenance	53,258.00	0.00	25,000.00	28,258.00	0.00
Pupil Transportation	45,681.40	0.00	45,681.40	0.00	0.00
Support Serv - Planning & Research	7,934.76	0.00	7,934.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,378.53	0.00	606.36	6,772.17	6,772.17
Support Serv - Technology	329,735.80	0.00	0.00	329,735.80	329,735.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,938.78	0.00	13,938.78	0.00	0.00
Community Services	24,879.27	0.00	24,879.27	0.00	0.00
Payments to Government Agencies	433,400.85	433,400.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,796,166.97	15,790.46	3,780,376.51	0.00	0.00
Support Serv - Pupil	4,198,832.48	0.00	4,198,832.48	0.00	0.00
Support Serv - Instructional	2,337,555.17	0.00	2,337,555.17	0.00	0.00
Support Serv - Board of Ed	53,500.26	0.00	53,500.26	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,217.65	0.00	269,217.65	0.00	0.00
Support Serv - Business	483,992.72	4,778.60	78,686.22	400,527.90	400,527.90
Operations and Maintenance	508,517.84	0.00	77,510.37	431,007.47	0.00
Pupil Transportation	1,180,219.14	0.00	1,180,219.14	0.00	0.00
Support Serv - Planning & Research	458,900.03	0.00	458,900.03	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,571.77	0.00	7,190.20	22,381.57	22,381.57
Support Serv - Technology	1,740,213.69	0.00	1,446,755.28	293,458.41	293,458.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	259,287.64	0.00	259,287.64	0.00	0.00
Support Serv - Other	94,618.72	0.00	94,618.72	0.00	0.00
Community Services	76,566.70	0.00	76,566.70	0.00	0.00
Payments to Government Agencies	3,050,458.20	3,050,458.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	396,777.69	396,777.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,000.00	6,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,147,102.69	1,147,102.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,975,473.42	**5,057,474.83**	**16,329,445.91**	**1,588,552.68**	**1,129,287.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,966,752.19	38,930.84	15,927,821.35	0.00	0.00
Support Serv - Pupil	851,598.72	0.00	851,598.72	0.00	0.00
Support Serv - Instructional	532,128.79	0.00	532,128.79	0.00	0.00
Support Serv - Board of Ed	77,622.36	0.00	77,622.36	0.00	0.00
Support Serv - Executive Adm	325,695.72	0.00	325,695.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,715,165.73	0.00	1,715,165.73	0.00	0.00
Support Serv - Business	465,698.36	21,614.13	0.00	444,084.23	444,084.23
Operations and Maintenance	2,020,090.07	4,194.00	0.00	2,015,896.07	0.00
Pupil Transportation	729,855.65	0.00	729,855.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	68,901.89	0.00	12,778.00	56,123.89	56,123.89
Support Serv - Technology	491,071.34	61,359.68	0.00	429,711.66	429,711.66
Support Serv - Pupil Accounting	3,234.00	0.00	3,234.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,270.25	0.00	597,270.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	752.90	0.00	0.00	752.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	770,256.71	359,457.13	410,799.58	0.00	0.00
Community Services	544,710.20	10,966.12	533,744.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,134,726.75	14,134,726.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	260,393.03	260,393.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,555,924.66	**14,891,641.68**	**21,717,714.23**	**2,946,568.75**	**929,919.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,434,478.55	14,235.80	3,420,242.75	0.00	0.00
Support Serv - Pupil	56,600.95	0.00	56,600.95	0.00	0.00
Support Serv - Instructional	29,135.94	105.00	29,030.94	0.00	0.00
Support Serv - Board of Ed	32,102.95	0.00	32,102.95	0.00	0.00
Support Serv - Executive Adm	201,144.51	0.00	201,144.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,923.06	0.00	292,923.06	0.00	0.00
Support Serv - Business	32,347.84	5,701.04	0.00	26,646.80	26,646.80
Operations and Maintenance	333,013.27	1,251.76	0.00	331,761.51	0.00
Pupil Transportation	137,082.84	0.00	137,082.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,420.00	0.00	21,420.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,956.08	27,754.11	163,201.97	0.00	0.00
Community Services	31,009.11	0.00	31,009.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,923.43	90,710.28	86,213.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	187,018.00	187,018.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	415,516.59	415,516.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,571,673.12	**742,292.58**	**4,470,972.23**	**358,408.31**	**26,646.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,363,782.99	57,863.28	5,305,919.71	0.00	0.00
Support Serv - Pupil	178,932.46	0.00	178,932.46	0.00	0.00
Support Serv - Instructional	267,946.37	4,000.00	263,946.37	0.00	0.00
Support Serv - Board of Ed	46,135.98	0.00	46,135.98	0.00	0.00
Support Serv - Executive Adm	265,424.64	1,682.38	263,742.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	454,235.41	0.00	454,235.41	0.00	0.00
Support Serv - Business	138,763.17	44,184.42	0.00	94,578.75	94,578.75
Operations and Maintenance	777,067.93	2,442.33	0.00	774,625.60	0.00
Pupil Transportation	295,422.61	0.00	295,422.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,162.23	0.00	0.00	3,162.23	3,162.23
Support Serv - Technology	188,160.94	23,578.55	0.00	164,582.39	164,582.39
Support Serv - Pupil Accounting	29,655.88	0.00	29,655.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	254,898.82	9,102.06	245,796.76	0.00	0.00
Community Services	94,427.75	5,152.15	89,275.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,863.51	193,918.73	183,944.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,483,521.54	6,483,521.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,331.01	28,331.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,247,733.24	**6,853,776.45**	**7,357,007.82**	**1,036,948.97**	**262,323.37**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,258,296.36	0.00	9,258,296.36	0.00	0.00
Support Serv - Pupil	260,358.10	0.00	260,358.10	0.00	0.00
Support Serv - Instructional	792,223.78	129,179.07	663,044.71	0.00	0.00
Support Serv - Board of Ed	71,900.10	0.00	71,900.10	0.00	0.00
Support Serv - Executive Adm	170,710.00	0.00	170,710.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	884,846.15	0.00	884,846.15	0.00	0.00
Support Serv - Business	362,887.72	0.00	0.00	362,887.72	362,887.72
Operations and Maintenance	1,526,758.35	0.00	0.00	1,526,758.35	0.00
Pupil Transportation	925,244.05	164,848.00	760,396.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,530.68	0.00	255,530.68	0.00	0.00
Community Services	64,640.89	0.00	64,640.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	672,791.67	340,734.43	332,057.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,942,677.58	7,942,677.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	990,445.60	990,445.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,179,311.03	**9,567,884.68**	**12,721,780.28**	**1,889,646.07**	**362,887.72**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,350,898.41	0.00	3,350,898.41	0.00	0.00
Support Serv - Pupil	96,444.40	0.00	96,444.40	0.00	0.00
Support Serv - Instructional	155,342.28	0.00	155,342.28	0.00	0.00
Support Serv - Board of Ed	37,625.29	0.00	37,625.29	0.00	0.00
Support Serv - Executive Adm	158,310.40	0.00	158,310.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,776.40	0.00	339,776.40	0.00	0.00
Support Serv - Business	58,635.74	2,709.62	0.00	55,926.12	55,926.12
Operations and Maintenance	544,541.00	0.00	0.00	544,541.00	0.00
Pupil Transportation	353,079.17	0.00	353,079.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	986.45	0.00	600.00	386.45	386.45
Support Serv - Technology	91,887.40	0.00	0.00	91,887.40	91,887.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,390.24	0.00	234,390.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,915.80	92,289.50	149,626.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,417,955.79	5,417,955.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,534.68	16,534.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,098,323.45	**5,529,489.59**	**4,876,092.89**	**692,740.97**	**148,199.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,126,046.51	102,305.14	17,023,741.37	0.00	0.00
Support Serv - Pupil	709,846.67	0.00	709,846.67	0.00	0.00
Support Serv - Instructional	565,131.01	0.00	565,131.01	0.00	0.00
Support Serv - Board of Ed	154,698.56	0.00	154,698.56	0.00	0.00
Support Serv - Executive Adm	370,414.98	0.00	370,414.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,477,124.00	0.00	1,477,124.00	0.00	0.00
Support Serv - Business	476,469.31	0.00	5,801.15	470,668.16	470,668.16
Operations and Maintenance	3,055,098.95	69,262.00	16,555.15	2,969,281.80	0.00
Pupil Transportation	1,133,459.36	0.00	1,133,459.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,572.81	0.00	3,074.18	26,498.63	26,498.63
Support Serv - Technology	511,487.50	0.00	4,407.72	507,079.78	507,079.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,589.40	0.00	632,589.40	0.00	0.00
Community Services	448,649.85	0.00	448,649.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,036.31	0.00	6,750.40	1,285.91	1,285.91
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,144,121.24	536,485.65	607,635.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,361,922.71	12,361,922.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,791,240.87	36,791,240.87	0.00	0.00	0.00
Trust Funds					
All Costs *	6,500.00	0.00	6,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	77,002,410.04	**49,861,216.37**	**23,166,379.39**	**3,974,814.28**	**1,005,532.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,717,758.39	23,527.81	9,694,230.58	0.00	0.00
Support Serv - Pupil	814,524.22	0.00	814,524.22	0.00	0.00
Support Serv - Instructional	245,061.01	742.72	244,318.29	0.00	0.00
Support Serv - Board of Ed	61,777.80	521.75	61,256.05	0.00	0.00
Support Serv - Executive Adm	186,156.27	1,440.00	184,716.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	944,396.41	1,324.00	943,072.41	0.00	0.00
Support Serv - Business	249,150.97	2,335.53	0.00	246,815.44	246,815.44
Operations and Maintenance	1,201,358.43	10,985.94	27,000.00	1,163,372.49	0.00
Pupil Transportation	623,080.23	27,850.00	595,230.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,338.45	0.00	1,500.00	5,838.45	5,838.45
Support Serv - Technology	389,226.56	52,265.25	0.00	336,961.31	336,961.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,444.75	3,725.00	283,719.75	0.00	0.00
Community Services	6,354.78	0.00	6,354.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,106.88	307,866.29	412,240.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,329,016.07	2,329,016.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	250.50	0.00	250.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,783,001.72	**2,761,600.36**	**13,268,413.67**	**1,752,987.69**	**589,615.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	26,542.74	0.00	26,542.74	0.00	0.00
Support Serv - Instructional	395,319.66	0.00	395,319.66	0.00	0.00
Support Serv - Board of Ed	20,341.78	0.00	20,341.78	0.00	0.00
Support Serv - Executive Adm	279,005.88	0.00	279,005.88	0.00	0.00
Support Serv - Grant Writer	1,705.04	0.00	1,705.04	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	205,492.76	79.46	0.00	205,413.30	205,413.30
Operations and Maintenance	46,219.20	0.00	0.00	46,219.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	83,931.99	0.00	83,931.99	0.00	0.00
Support Serv - Communication	1,387.11	0.00	1,387.11	0.00	0.00
Support Serv - Staff & Personnel	1,775.00	0.00	0.00	1,775.00	1,775.00
Support Serv - Technology	188,062.64	0.00	2,065.74	185,996.90	185,996.90
Support Serv - Pupil Accounting	7,571.00	0.00	7,571.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	42,114.51	0.00	42,114.51	0.00	0.00
Payments to Government Agencies	207,082.33	207,082.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,037,332.03	47,206.79	2,990,125.24	0.00	0.00
Support Serv - Pupil	3,125,660.06	0.00	3,125,660.06	0.00	0.00
Support Serv - Instructional	1,315,401.26	0.00	1,315,401.26	0.00	0.00
Support Serv - Board of Ed	10,649.08	0.00	10,649.08	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,421.99	0.00	207,421.99	0.00	0.00
Support Serv - Business	82,602.13	8,018.22	0.00	74,583.91	74,583.91
Operations and Maintenance	454,191.00	16,350.00	0.00	437,841.00	0.00
Pupil Transportation	523,177.42	0.00	523,177.42	0.00	0.00
Support Serv - Planning & Research	54,288.09	0.00	54,288.09	0.00	0.00
Support Serv - Communication	80.50	0.00	80.50	0.00	0.00
Support Serv - Staff & Personnel	1,953.50	0.00	0.00	1,953.50	1,953.50
Support Serv - Technology	216,868.30	0.00	55,961.27	160,907.03	160,907.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,829.20	0.00	7,829.20	0.00	0.00
Community Services	12,266.16	0.00	12,266.16	0.00	0.00
Payments to Government Agencies	287,691.82	287,691.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,386.66	26,386.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	768.06	0.00	768.06	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,871,118.90	**592,815.28**	**9,163,613.78**	**1,114,689.84**	**630,629.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,979,862.53	4,769.57	13,975,092.96	0.00	0.00
Support Serv - Pupil	1,369,518.23	187.50	1,369,330.73	0.00	0.00
Support Serv - Instructional	653,209.69	156,818.81	496,390.88	0.00	0.00
Support Serv - Board of Ed	74,532.27	0.00	74,532.27	0.00	0.00
Support Serv - Executive Adm	267,118.47	211.23	266,907.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,181,275.30	0.00	1,181,275.30	0.00	0.00
Support Serv - Business	361,782.32	667.82	61,867.44	299,247.06	299,247.06
Operations and Maintenance	1,701,383.68	29,949.18	0.00	1,671,434.50	0.00
Pupil Transportation	1,233,521.15	171,295.89	1,062,225.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,216.42	0.00	5,841.42	3,375.00	3,375.00
Support Serv - Technology	176,879.75	0.00	0.00	176,879.75	176,879.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,146.35	19,752.00	434,394.35	0.00	0.00
Community Services	76,588.96	0.00	76,588.96	0.00	0.00
Payments to Government Agencies	18,363.22	18,363.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	38,357.00	0.00	38,357.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,686.99	0.00	40,686.99	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,004,205.88	560,671.34	443,534.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,975,599.94	2,975,599.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,428,610.02	1,428,610.02	0.00	0.00	0.00
Trust Funds					
All Costs *	269,398.60	0.00	269,398.60	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	31,703.99	31,703.99	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,345,960.76	**5,398,600.51**	**19,796,423.94**	**2,150,936.31**	**479,501.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,729,286.67	0.00	7,729,286.67	0.00	0.00
Support Serv - Pupil	465,249.52	0.00	465,249.52	0.00	0.00
Support Serv - Instructional	228,058.07	0.00	228,058.07	0.00	0.00
Support Serv - Board of Ed	62,011.36	0.00	62,011.36	0.00	0.00
Support Serv - Executive Adm	204,358.42	0.00	204,358.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	932,102.02	0.00	932,102.02	0.00	0.00
Support Serv - Business	168,111.06	8,916.28	0.00	159,194.78	159,194.78
Operations and Maintenance	1,152,718.51	0.00	0.00	1,152,718.51	0.00
Pupil Transportation	551,509.30	0.00	551,509.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,775.10	0.00	297,775.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,164.25	234,436.57	302,727.68	0.00	0.00
Community Services	112,061.25	0.00	112,061.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,648,208.83	1,648,208.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,554,736.90	4,554,736.90	0.00	0.00	0.00
Trust Funds					
All Costs *	31,914.00	0.00	31,914.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,675,265.26	**6,446,298.58**	**10,917,053.39**	**1,311,913.29**	**159,194.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,800,249.79	0.00	1,800,249.79	0.00	0.00
Support Serv - Pupil	58,318.51	0.00	58,318.51	0.00	0.00
Support Serv - Instructional	55,035.42	0.00	55,035.42	0.00	0.00
Support Serv - Board of Ed	20,484.89	0.00	20,484.89	0.00	0.00
Support Serv - Executive Adm	74,396.90	0.00	74,396.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,646.88	0.00	176,646.88	0.00	0.00
Support Serv - Business	317,808.65	137,646.49	451.94	179,710.22	179,710.22
Operations and Maintenance	325,642.85	13,941.70	100.00	311,601.15	0.00
Pupil Transportation	235,034.82	0.00	235,034.82	0.00	0.00
Support Serv - Planning & Research	60.24	0.00	60.24	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,459.54	0.00	9,459.54	0.00	0.00
Support Serv - Technology	37,117.82	0.00	3,900.00	33,217.82	33,217.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,238.53	0.00	19,238.53	0.00	0.00
Support Serv - Other	105,713.66	0.00	105,713.66	0.00	0.00
Community Services	56.59	0.00	56.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	250.00	0.00	250.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,065.48	0.00	3,919.13	146.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,773.98	95,764.92	90,009.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	709,710.98	709,710.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,332.74	79,332.74	0.00	0.00	0.00
Trust Funds					
All Costs *	1,150.00	0.00	1,150.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,215,548.27	**1,036,396.83**	**2,654,475.90**	**524,675.54**	**212,928.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21065 Big Bay De Noc School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,301,513.53	1,403.64	1,300,109.89	0.00	0.00
Support Serv - Pupil	19,641.00	0.00	19,641.00	0.00	0.00
Support Serv - Instructional	32,169.19	0.00	32,169.19	0.00	0.00
Support Serv - Board of Ed	19,785.36	0.00	19,785.36	0.00	0.00
Support Serv - Executive Adm	109,163.04	0.00	109,163.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	148,311.79	0.00	148,311.79	0.00	0.00
Support Serv - Business	51,027.65	1,548.41	0.00	49,479.24	49,479.24
Operations and Maintenance	228,475.13	0.00	0.00	228,475.13	0.00
Pupil Transportation	245,338.99	5,671.00	239,667.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,262.04	0.00	7,262.04	0.00	0.00
Support Serv - Staff & Personnel	4,158.24	0.00	3,690.24	468.00	468.00
Support Serv - Technology	65,276.84	7,497.25	0.00	57,779.59	57,779.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,362.38	0.00	6,362.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	8,587.44	0.00	8,587.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	222,312.21	82,354.55	139,957.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	358,474.14	358,474.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,827,858.97	**456,948.99**	**2,034,708.02**	**336,201.96**	**107,726.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21090 Bark River-Harris School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,526,004.26	0.00	3,526,004.26	0.00	0.00
Support Serv - Pupil	189,879.40	0.00	189,879.40	0.00	0.00
Support Serv - Instructional	23,085.61	0.00	23,085.61	0.00	0.00
Support Serv - Board of Ed	63,812.72	0.00	63,812.72	0.00	0.00
Support Serv - Executive Adm	157,045.12	0.00	157,045.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,901.42	0.00	312,901.42	0.00	0.00
Support Serv - Business	126,472.19	0.00	0.00	126,472.19	126,472.19
Operations and Maintenance	407,073.18	0.00	0.00	407,073.18	0.00
Pupil Transportation	517,007.30	158,622.00	358,385.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,948.75	0.00	0.00	4,948.75	4,948.75
Support Serv - Technology	115,759.37	0.00	0.00	115,759.37	115,759.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,684.91	0.00	105,684.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	281,452.34	281,452.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	363,927.76	183,030.23	180,897.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,253.13	7,253.13	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,588,158.73	1,588,158.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,790,466.19	**2,218,516.43**	**4,917,696.27**	**654,253.49**	**247,180.31**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	975,718.78	0.00	975,718.78	0.00	0.00
Support Serv - Pupil	496.70	0.00	496.70	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	23,670.07	0.00	23,670.07	0.00	0.00
Support Serv - Executive Adm	140,294.44	0.00	140,294.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,108.32	0.00	83,108.32	0.00	0.00
Support Serv - Business	85,440.69	9,362.50	0.00	76,078.19	76,078.19
Operations and Maintenance	208,422.25	0.00	0.00	208,422.25	0.00
Pupil Transportation	164,604.32	0.00	164,604.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	57,156.45	57,156.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,395.10	56,453.83	149,941.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	771,715.00	771,715.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	16,010.00	0.00	16,010.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,733,032.12	**894,687.78**	**1,553,843.90**	**284,500.44**	**76,078.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	386,125.18	1,618.63	384,506.55	0.00	0.00
Support Serv - Pupil	109,593.82	1,324.00	108,269.82	0.00	0.00
Support Serv - Instructional	568,210.17	13,369.67	554,840.50	0.00	0.00
Support Serv - Board of Ed	31,979.08	4,591.00	27,388.08	0.00	0.00
Support Serv - Executive Adm	253,683.78	343.15	253,340.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	322,515.38	6,543.94	0.00	315,971.44	315,971.44
Operations and Maintenance	119,677.34	88,565.10	0.00	31,112.24	0.00
Pupil Transportation	48,827.20	45,194.00	3,633.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	240,938.72	16,227.85	0.00	224,710.87	224,710.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	170,471.65	0.00	170,471.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,440,972.70	58,234.93	3,382,737.77	0.00	0.00
Support Serv - Pupil	1,654,109.27	0.00	1,654,109.27	0.00	0.00
Support Serv - Instructional	687,311.63	2,158.45	685,153.18	0.00	0.00
Support Serv - Board of Ed	11,747.23	0.00	11,747.23	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,191.30	3,387.48	225,803.82	0.00	0.00
Support Serv - Business	15,646.79	12,367.46	0.00	3,279.33	3,279.33
Operations and Maintenance	307,619.88	26,754.73	0.00	280,865.15	0.00
Pupil Transportation	648,997.21	0.00	648,997.21	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	433,248.48	519.89	0.00	432,728.59	432,728.59
Support Serv - Technology	135,466.31	7,771.07	0.00	127,695.24	127,695.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,419.20	49,646.83	68,772.37	0.00	0.00
Community Services	255,470.31	2,144.22	253,326.09	0.00	0.00
Payments to Government Agencies	471,980.10	471,980.10	0.00	0.00	0.00
Facilities Acquisition	67,850.00	0.00	67,850.00	0.00	0.00
Debt Service Funds					
All Costs **	31,123.99	31,123.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	260,272.63	260,272.63	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	25,823.95	25,823.95	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,092,273.30	**1,129,963.07**	**8,545,947.37**	**1,416,362.86**	**1,104,385.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,903,650.19	10,963.73	5,892,686.46	0.00	0.00
Support Serv - Pupil	482,497.37	1,585.62	480,911.75	0.00	0.00
Support Serv - Instructional	64,945.30	0.00	64,945.30	0.00	0.00
Support Serv - Board of Ed	53,807.37	0.00	53,807.37	0.00	0.00
Support Serv - Executive Adm	227,294.07	1,497.00	225,797.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,671.28	0.00	370,671.28	0.00	0.00
Support Serv - Business	125,492.55	14,713.73	0.00	110,778.82	110,778.82
Operations and Maintenance	894,828.73	342.00	0.00	894,486.73	0.00
Pupil Transportation	117,281.39	0.00	117,281.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,616.04	0.00	3,616.04	0.00	0.00
Support Serv - Staff & Personnel	9,901.54	0.00	3,426.62	6,474.92	6,474.92
Support Serv - Technology	201,288.32	31,201.11	0.00	170,087.21	170,087.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,077.97	2,485.05	329,592.92	0.00	0.00
Community Services	38,412.79	0.00	38,412.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	480,998.37	0.00	480,998.37	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	53,240.58	0.00	53,240.58	0.00	0.00
Support Serv - Board of Ed	3,414.20	0.00	3,414.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,104.17	0.00	167,104.17	0.00	0.00
Support Serv - Business	103,287.21	0.00	0.00	103,287.21	103,287.21
Operations and Maintenance	70,626.67	0.00	0.00	70,626.67	0.00
Pupil Transportation	2,825.00	0.00	2,825.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,562.73	0.00	5,562.73	0.00	0.00
Support Serv - Staff & Personnel	234.00	0.00	0.00	234.00	234.00
Support Serv - Technology	34,807.28	0.00	0.00	34,807.28	34,807.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500.00	0.00	500.00	0.00	0.00
Community Services	291,704.76	0.00	291,704.76	0.00	0.00
Payments to Government Agencies	25,000.00	25,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	726,053.26	726,053.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	375,720.12	375,720.12	0.00	0.00	0.00
Trust Funds					
All Costs *	844.00	0.00	844.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,167,687.26	**1,189,561.62**	**8,587,342.80**	**1,390,782.84**	**425,669.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,863,350.50	0.00	3,863,350.50	0.00	0.00
Support Serv - Pupil	204,573.23	0.00	204,573.23	0.00	0.00
Support Serv - Instructional	73,074.12	0.00	73,074.12	0.00	0.00
Support Serv - Board of Ed	37,518.44	0.00	37,518.44	0.00	0.00
Support Serv - Executive Adm	197,676.45	0.00	197,676.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	397,885.92	0.00	397,885.92	0.00	0.00
Support Serv - Business	111,107.33	10,687.94	0.00	100,419.39	100,419.39
Operations and Maintenance	619,586.75	0.00	0.00	619,586.75	0.00
Pupil Transportation	237,087.82	0.00	237,087.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,009.00	0.00	4,009.00	0.00	0.00
Support Serv - Staff & Personnel	11,145.63	0.00	2,423.70	8,721.93	8,721.93
Support Serv - Technology	59,890.89	559.32	0.00	59,331.57	59,331.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,707.47	13,154.89	194,552.58	0.00	0.00
Community Services	97,479.15	1,769.73	95,709.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	420.00	0.00	0.00	420.00	420.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,440.29	192,534.19	132,906.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,853,847.78	2,853,847.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,578,319.44	1,578,319.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,880,120.21	**4,650,873.29**	**5,440,767.28**	**788,479.64**	**168,892.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,082,135.59	1,632.00	9,080,503.59	0.00	0.00
Support Serv - Pupil	498,985.77	634.94	498,350.83	0.00	0.00
Support Serv - Instructional	134,590.77	0.00	134,590.77	0.00	0.00
Support Serv - Board of Ed	32,208.24	0.00	32,208.24	0.00	0.00
Support Serv - Executive Adm	269,775.99	0.00	269,775.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	782,849.56	0.00	782,849.56	0.00	0.00
Support Serv - Business	413,433.69	44,402.39	0.00	369,031.30	369,031.30
Operations and Maintenance	1,163,894.21	0.00	0.00	1,163,894.21	0.00
Pupil Transportation	358,028.09	0.00	358,028.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	237,268.31	0.00	0.00	237,268.31	237,268.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,078.00	0.00	2,078.00	0.00	0.00
Support Serv - Other	572,572.35	20,849.00	551,723.35	0.00	0.00
Community Services	217,307.53	2,396.40	214,911.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	898,262.12	411,075.58	487,186.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,187,776.37	2,187,776.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,830,516.51	1,830,516.51	0.00	0.00	0.00
Trust Funds					
All Costs *	195,661.00	0.00	195,661.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,877,344.10	**4,499,283.19**	**12,607,867.09**	**1,770,193.82**	**606,299.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,417,939.83	7,327.27	1,410,612.56	0.00	0.00
Support Serv - Pupil	19,253.26	0.00	19,253.26	0.00	0.00
Support Serv - Instructional	20,387.95	0.00	20,387.95	0.00	0.00
Support Serv - Board of Ed	30,170.14	0.00	30,170.14	0.00	0.00
Support Serv - Executive Adm	80,430.97	0.00	80,430.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	87,296.02	0.00	87,296.02	0.00	0.00
Support Serv - Business	114,380.88	4,432.67	0.00	109,948.21	109,948.21
Operations and Maintenance	334,159.28	0.00	0.00	334,159.28	0.00
Pupil Transportation	171,777.98	0.00	171,777.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,102.15	0.00	0.00	14,102.15	14,102.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,059.41	0.00	20,059.41	0.00	0.00
Support Serv - Other	216,041.63	0.00	216,041.63	0.00	0.00
Community Services	79.80	0.00	79.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,004.43	65,636.99	77,367.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,813.24	3,813.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	201,584.67	201,584.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,874,481.64	**282,794.84**	**2,133,477.16**	**458,209.64**	**124,050.36**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23000 Eaton RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,414,393.37	0.00	1,414,393.37	0.00	0.00
Support Serv - Pupil	231,438.26	0.00	231,438.26	0.00	0.00
Support Serv - Instructional	1,767,295.31	0.00	1,767,295.31	0.00	0.00
Support Serv - Board of Ed	37,522.69	0.00	37,522.69	0.00	0.00
Support Serv - Executive Adm	102,272.87	1,008.36	101,264.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	67,831.39	145.31	67,686.08	0.00	0.00
Support Serv - Business	163,547.05	10,109.75	0.00	153,437.30	153,437.30
Operations and Maintenance	96,894.23	605.03	3,942.76	92,346.44	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	119,789.82	0.00	119,789.82	0.00	0.00
Support Serv - Communication	14,041.27	0.00	14,041.27	0.00	0.00
Support Serv - Staff & Personnel	34,988.76	0.00	0.00	34,988.76	34,988.76
Support Serv - Technology	598,250.23	20,064.98	1,775.00	576,410.25	576,410.25
Support Serv - Pupil Accounting	19,159.48	0.00	19,159.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	100,201.65	0.00	100,201.65	0.00	0.00
Community Services	353,013.06	0.00	353,013.06	0.00	0.00
Payments to Government Agencies	473,647.77	473,647.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,587,696.56	9,582.49	3,578,114.07	0.00	0.00
Support Serv - Pupil	7,271,366.89	7,269.90	7,264,096.99	0.00	0.00
Support Serv - Instructional	1,048,712.46	7,301.83	1,041,410.63	0.00	0.00
Support Serv - Board of Ed	87,557.16	0.00	87,557.16	0.00	0.00
Support Serv - Executive Adm	264,322.68	0.00	264,322.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,099.46	150.00	386,949.46	0.00	0.00
Support Serv - Business	733,048.17	126,628.73	0.00	606,419.44	606,419.44
Operations and Maintenance	402,533.90	12,015.31	0.00	390,518.59	0.00
Pupil Transportation	3,018,638.33	20,000.00	2,998,638.33	0.00	0.00
Support Serv - Planning & Research	160,113.87	0.00	160,113.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	103,771.87	0.00	0.00	103,771.87	103,771.87
Support Serv - Technology	236,990.25	1,046.07	0.00	235,944.18	235,944.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	569.92	0.00	569.92	0.00	0.00
Community Services	1,023,010.82	0.00	1,023,010.82	0.00	0.00
Payments to Government Agencies	6,123,305.69	6,123,305.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	256,526.96	256,526.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	112,255.79	112,255.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,411,807.99	**7,181,663.97**	**21,036,307.19**	**2,193,836.83**	**1,710,971.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,164,132.81	0.00	3,164,132.81	0.00	0.00
Support Serv - Pupil	108,363.91	0.00	108,363.91	0.00	0.00
Support Serv - Instructional	224,341.56	0.00	224,341.56	0.00	0.00
Support Serv - Board of Ed	18,068.62	0.00	18,068.62	0.00	0.00
Support Serv - Executive Adm	110,159.73	0.00	110,159.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	233,317.14	0.00	233,317.14	0.00	0.00
Support Serv - Business	128,686.57	13,231.37	0.00	115,455.20	115,455.20
Operations and Maintenance	789,148.78	399.00	0.00	788,749.78	0.00
Pupil Transportation	243,835.95	0.00	243,835.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,274.00	0.00	1,274.00	0.00	0.00
Support Serv - Staff & Personnel	5,186.04	0.00	0.00	5,186.04	5,186.04
Support Serv - Technology	57,835.29	0.00	0.00	57,835.29	57,835.29
Support Serv - Pupil Accounting	2,503.38	0.00	2,503.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,568.77	0.00	86,568.77	0.00	0.00
Community Services	129,966.61	0.00	129,966.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	280,948.70	123,438.92	157,509.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,497,755.26	1,497,755.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	329,701.03	329,701.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,411,794.15	**1,964,525.58**	**4,480,042.26**	**967,226.31**	**178,476.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,987,324.93	0.00	13,987,324.93	0.00	0.00
Support Serv - Pupil	666,360.53	0.00	666,360.53	0.00	0.00
Support Serv - Instructional	983,550.46	0.00	983,550.46	0.00	0.00
Support Serv - Board of Ed	89,387.71	0.00	89,387.71	0.00	0.00
Support Serv - Executive Adm	248,010.38	0.00	248,010.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,274,713.91	0.00	1,274,713.91	0.00	0.00
Support Serv - Business	365,345.14	5,600.00	0.00	359,745.14	359,745.14
Operations and Maintenance	2,178,639.93	0.00	0.00	2,178,639.93	0.00
Pupil Transportation	1,609,378.96	0.00	1,609,378.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,820.25	0.00	43,820.25	0.00	0.00
Support Serv - Staff & Personnel	143,452.82	0.00	65,737.43	77,715.39	77,715.39
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,376.30	0.00	459,376.30	0.00	0.00
Community Services	115,478.31	0.00	115,478.31	0.00	0.00
Payments to Government Agencies	5,034.23	5,034.23	0.00	0.00	0.00
Facilities Acquisition	52,548.00	52,548.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,051,828.88	496,753.71	555,075.17	0.00	0.00
Community Services	991,539.75	0.00	991,539.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,659,333.12	6,659,333.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,015,198.75	13,015,198.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	64,455.04	64,455.04	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,004,777.40	**20,298,922.85**	**21,089,754.09**	**2,616,100.46**	**437,460.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,581,217.06	11,387.50	15,569,829.56	0.00	0.00
Support Serv - Pupil	689,872.34	0.00	689,872.34	0.00	0.00
Support Serv - Instructional	909,099.82	39.88	909,059.94	0.00	0.00
Support Serv - Board of Ed	108,585.70	0.00	108,585.70	0.00	0.00
Support Serv - Executive Adm	257,116.15	0.00	257,116.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,013,316.60	130.00	1,013,186.60	0.00	0.00
Support Serv - Business	354,512.28	95,947.67	0.00	258,564.61	258,564.61
Operations and Maintenance	1,747,695.08	0.00	0.00	1,747,695.08	0.00
Pupil Transportation	1,519,292.83	0.00	1,519,292.83	0.00	0.00
Support Serv - Planning & Research	505.99	0.00	505.99	0.00	0.00
Support Serv - Communication	9,660.16	0.00	9,660.16	0.00	0.00
Support Serv - Staff & Personnel	3,028.12	0.00	0.00	3,028.12	3,028.12
Support Serv - Technology	247,412.50	0.00	0.00	247,412.50	247,412.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	370,466.09	0.00	370,466.09	0.00	0.00
Community Services	415,590.70	96.24	415,494.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,152.00	0.00	10,594.40	557.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	902,420.58	390,896.98	511,523.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,773,576.91	3,773,576.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	92,746.74	92,746.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,007,267.65	**4,364,821.92**	**21,385,187.82**	**2,257,257.91**	**509,005.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,621,629.00	11,199.00	28,610,430.00	0.00	0.00
Support Serv - Pupil	1,541,341.58	0.00	1,541,341.58	0.00	0.00
Support Serv - Instructional	1,142,802.14	1,445.00	1,141,357.14	0.00	0.00
Support Serv - Board of Ed	137,551.31	0.00	137,551.31	0.00	0.00
Support Serv - Executive Adm	364,023.95	0.00	364,023.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,374,158.52	0.00	2,374,158.52	0.00	0.00
Support Serv - Business	627,080.79	106,224.57	90,578.02	430,278.20	430,278.20
Operations and Maintenance	4,073,957.78	28,940.00	141.95	4,044,875.83	0.00
Pupil Transportation	3,269,990.45	20,496.70	3,249,493.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	223,783.44	1,399.29	2,942.58	219,441.57	219,441.57
Support Serv - Technology	1,014,756.40	218,534.10	0.00	796,222.30	796,222.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,696.42	0.00	11,696.42	0.00	0.00
Support Serv - Other	759,758.32	41,289.09	718,469.23	0.00	0.00
Community Services	5,699.62	0.00	5,699.62	0.00	0.00
Payments to Government Agencies	27,815.78	27,815.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,774.84	2,270.53	1,504.31	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	27,286.29	0.00	27,286.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,501,972.50	711,945.79	790,026.71	0.00	0.00
Community Services	402,363.12	0.00	402,363.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,729,281.29	6,729,281.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,665,217.78	1,665,217.78	0.00	0.00	0.00
Trust Funds					
All Costs *	4,774.40	0.00	4,774.40	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,530,715.72	**9,566,058.92**	**39,473,838.90**	**5,490,817.90**	**1,445,942.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,924,800.09	0.00	6,924,800.09	0.00	0.00
Support Serv - Pupil	236,155.12	0.00	236,155.12	0.00	0.00
Support Serv - Instructional	244,508.69	0.00	244,508.69	0.00	0.00
Support Serv - Board of Ed	71,764.38	0.00	71,764.38	0.00	0.00
Support Serv - Executive Adm	262,741.57	0.00	262,741.57	0.00	0.00
Support Serv - Grant Writer	20,378.47	0.00	20,378.47	0.00	0.00
Support Serv - School Adm	580,592.81	16,884.73	563,708.08	0.00	0.00
Support Serv - Business	166,450.59	0.00	0.00	166,450.59	166,450.59
Operations and Maintenance	1,005,338.22	0.00	0.00	1,005,338.22	0.00
Pupil Transportation	811,939.15	0.00	811,939.15	0.00	0.00
Support Serv - Planning & Research	1,690.00	0.00	1,690.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	70,266.26	0.00	2,933.75	67,332.51	67,332.51
Support Serv - Technology	119,095.15	0.00	0.00	119,095.15	119,095.15
Support Serv - Pupil Accounting	12,311.80	0.00	12,311.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	273,275.16	0.00	273,275.16	0.00	0.00
Community Services	7,702.87	0.00	7,702.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,813.90	207,054.34	267,759.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	558,590.00	558,590.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,842,414.23	**782,529.07**	**9,701,668.69**	**1,358,216.47**	**352,878.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,617,669.96	11,161.05	8,606,508.91	0.00	0.00
Support Serv - Pupil	327,239.89	0.00	327,239.89	0.00	0.00
Support Serv - Instructional	297,942.94	0.00	297,942.94	0.00	0.00
Support Serv - Board of Ed	64,258.88	0.00	64,258.88	0.00	0.00
Support Serv - Executive Adm	305,615.30	0.00	305,615.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	738,867.36	0.00	738,867.36	0.00	0.00
Support Serv - Business	235,845.65	50,916.78	0.00	184,928.87	184,928.87
Operations and Maintenance	947,473.45	64,411.96	0.00	883,061.49	0.00
Pupil Transportation	544,741.80	0.00	544,741.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,645.73	0.00	0.00	19,645.73	19,645.73
Support Serv - Technology	180,026.75	0.00	0.00	180,026.75	180,026.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,867.39	5,164.38	323,703.01	0.00	0.00
Community Services	59,684.76	0.00	59,684.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16.96	0.00	16.96	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	676,005.98	367,268.49	308,737.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,557,475.46	4,557,475.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,474.70	64,474.70	0.00	0.00	0.00
Trust Funds					
All Costs *	2,030.00	0.00	2,030.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,967,882.96	**5,120,872.82**	**11,579,347.30**	**1,267,662.84**	**384,601.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,221,447.00	11,070.91	5,210,376.09	0.00	0.00
Support Serv - Pupil	185,431.12	0.00	185,431.12	0.00	0.00
Support Serv - Instructional	291,493.17	938.00	290,555.17	0.00	0.00
Support Serv - Board of Ed	112,793.41	0.00	112,793.41	0.00	0.00
Support Serv - Executive Adm	153,868.13	0.00	153,868.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	617,162.84	0.00	617,162.84	0.00	0.00
Support Serv - Business	236,282.90	73,115.96	2,845.16	160,321.78	160,321.78
Operations and Maintenance	761,073.58	1,598.03	16,383.00	743,092.55	0.00
Pupil Transportation	301,448.32	0.00	301,448.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	291.60	0.00	291.60	0.00	0.00
Support Serv - Staff & Personnel	5,869.43	0.00	0.00	5,869.43	5,869.43
Support Serv - Technology	82,449.44	0.00	0.00	82,449.44	82,449.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,180.70	5,467.60	177,713.10	0.00	0.00
Community Services	308,474.26	3,369.57	305,104.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	100.00	0.00	0.00	100.00	100.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,714.53	146,147.48	201,567.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,194,868.03	5,194,868.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,274,547.85	2,274,547.85	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,278,496.31	**7,711,123.43**	**7,575,539.68**	**991,833.20**	**248,740.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23490 Oneida Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	123,162.96	18,130.11	105,032.85	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,404.63	0.00	13,404.63	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,841.20	1,310.00	0.00	10,531.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	148,408.79	**19,440.11**	**118,437.48**	**10,531.20**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	900,864.93	34,895.07	865,969.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	926.67	0.00	926.67	0.00	0.00
Support Serv - Board of Ed	10,301.00	0.00	10,301.00	0.00	0.00
Support Serv - Executive Adm	114,686.81	0.00	114,686.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,898.14	30,591.16	211,306.98	0.00	0.00
Support Serv - Business	2,577.54	0.00	0.00	2,577.54	2,577.54
Operations and Maintenance	123,103.10	0.00	0.00	123,103.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,095.39	0.00	37,095.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,406.38	0.00	44,406.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	144,762.50	144,762.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,634.70	21,634.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,642,257.16	**231,883.43**	**1,284,693.09**	**125,680.64**	**2,577.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
23902 Relevant Academy of Eaton County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	515,110.61	23,276.68	491,833.93	0.00	0.00
Support Serv - Pupil	13,219.84	0.00	13,219.84	0.00	0.00
Support Serv - Instructional	153,322.03	57,403.17	95,918.86	0.00	0.00
Support Serv - Board of Ed	15,944.24	0.00	15,944.24	0.00	0.00
Support Serv - Executive Adm	182,791.35	0.00	182,791.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	133,302.67	0.00	133,302.67	0.00	0.00
Support Serv - Business	43,063.72	0.00	5,735.00	37,328.72	37,328.72
Operations and Maintenance	48,334.28	0.00	0.00	48,334.28	0.00
Pupil Transportation	552.50	0.00	552.50	0.00	0.00
Support Serv - Planning & Research	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	330.00	0.00	0.00	330.00	330.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,780.30	0.00	5,780.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,116,751.54	**80,679.85**	**950,078.69**	**85,993.00**	**37,658.72**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,733,370.18	6,984.00	6,726,386.18	0.00	0.00
Support Serv - Pupil	419,639.75	0.00	419,639.75	0.00	0.00
Support Serv - Instructional	227,975.45	0.00	227,975.45	0.00	0.00
Support Serv - Board of Ed	52,851.90	0.00	52,851.90	0.00	0.00
Support Serv - Executive Adm	343,831.30	0.00	343,831.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	657,879.86	0.00	657,879.86	0.00	0.00
Support Serv - Business	257,533.77	31,491.61	5,753.14	220,289.02	220,289.02
Operations and Maintenance	1,363,721.37	7,797.35	150.00	1,355,774.02	0.00
Pupil Transportation	295,669.41	0.00	295,669.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,544.35	0.00	16,544.35	0.00	0.00
Support Serv - Technology	135,513.55	0.00	8,700.00	126,813.55	126,813.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,982.59	8,369.00	304,613.59	0.00	0.00
Community Services	134.04	0.00	134.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,756.11	0.00	1,141.46	614.65	0.00
Pupil Transportation	579.50	0.00	579.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	58.50	0.00	0.00	58.50	58.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,879.27	126,812.71	202,066.56	0.00	0.00
Community Services	291,743.14	4,588.69	287,154.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,304,417.60	3,304,417.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,743,044.34	1,743,044.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,488,125.98	**5,233,505.30**	**9,551,070.94**	**1,703,549.74**	**347,161.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,921,836.15	0.00	1,921,836.15	0.00	0.00
Support Serv - Pupil	49,219.23	0.00	49,219.23	0.00	0.00
Support Serv - Instructional	3,673.03	0.00	3,673.03	0.00	0.00
Support Serv - Board of Ed	23,589.48	0.00	23,589.48	0.00	0.00
Support Serv - Executive Adm	174,408.59	0.00	174,408.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,297.32	0.00	145,297.32	0.00	0.00
Support Serv - Business	63,850.29	0.00	0.00	63,850.29	63,850.29
Operations and Maintenance	221,276.20	0.00	0.00	221,276.20	0.00
Pupil Transportation	99,338.45	9,400.95	89,937.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,688.87	0.00	552.02	3,136.85	3,136.85
Support Serv - Technology	87,840.70	18,600.50	69,240.20	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,058.89	0.00	72,058.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,440.63	71,038.05	83,402.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	485,352.07	485,352.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	73,402.05	73,402.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,579,271.95	**657,793.62**	**2,633,214.99**	**288,263.34**	**66,987.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,087,289.45	34,712.00	4,052,577.45	0.00	0.00
Support Serv - Pupil	214,021.03	0.00	214,021.03	0.00	0.00
Support Serv - Instructional	75,685.60	0.00	75,685.60	0.00	0.00
Support Serv - Board of Ed	37,368.56	0.00	37,368.56	0.00	0.00
Support Serv - Executive Adm	241,122.51	0.00	241,122.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	347,611.86	4,099.70	343,512.16	0.00	0.00
Support Serv - Business	91,630.67	9,487.23	0.00	82,143.44	82,143.44
Operations and Maintenance	451,719.93	1,110.00	0.00	450,609.93	0.00
Pupil Transportation	355,920.34	7,827.20	348,093.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	585.00	0.00	0.00	585.00	585.00
Support Serv - Technology	73,970.17	0.00	0.00	73,970.17	73,970.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	155,123.23	6,249.04	148,874.19	0.00	0.00
Community Services	1,947.00	0.00	1,947.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,619.59	181,436.67	179,182.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,200,840.46	1,200,840.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	456,540.97	456,540.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,151,996.37	**1,902,303.27**	**5,642,384.56**	**607,308.54**	**156,698.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,495,426.42	112,865.01	17,382,561.41	0.00	0.00
Support Serv - Pupil	710,959.44	0.00	710,959.44	0.00	0.00
Support Serv - Instructional	631,144.38	0.00	631,144.38	0.00	0.00
Support Serv - Board of Ed	48,443.33	0.00	48,443.33	0.00	0.00
Support Serv - Executive Adm	400,977.16	0.00	400,977.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,484,384.10	0.00	1,484,384.10	0.00	0.00
Support Serv - Business	902,104.94	490,654.59	5,421.10	406,029.25	406,029.25
Operations and Maintenance	2,058,293.86	81,275.38	0.00	1,977,018.48	0.00
Pupil Transportation	1,239,496.52	0.00	1,239,496.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	71,849.03	0.00	71,849.03	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,748.55	0.00	493,748.55	0.00	0.00
Community Services	12,367.12	0.00	12,367.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	52,786.94	0.00	49,619.90	3,167.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	827,078.76	450,393.65	376,685.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,105,685.86	3,105,685.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,945,825.50	3,945,825.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,480,571.91	**8,186,699.99**	**22,907,657.15**	**2,386,214.77**	**406,029.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,233,983.00	0.00	1,233,983.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	439,565.00	25,810.00	413,755.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	109,280.00	0.00	0.00	109,280.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,306.00	3,306.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,786,134.00	**29,116.00**	**1,647,738.00**	**109,280.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,320,282.19	51,232.23	6,269,049.96	0.00	0.00
Support Serv - Pupil	1,127,798.93	0.00	1,127,798.93	0.00	0.00
Support Serv - Instructional	4,600,651.17	16,498.98	4,584,152.19	0.00	0.00
Support Serv - Board of Ed	46,293.54	0.00	46,293.54	0.00	0.00
Support Serv - Executive Adm	793,736.37	0.00	793,736.37	0.00	0.00
Support Serv - Grant Writer	55,189.25	0.00	55,189.25	0.00	0.00
Support Serv - School Adm	833,039.69	1,726.63	831,313.06	0.00	0.00
Support Serv - Business	1,099,471.73	1,877.87	178,732.91	918,860.95	918,860.95
Operations and Maintenance	818,087.11	0.00	6,165.88	811,921.23	0.00
Pupil Transportation	327,438.79	0.00	327,438.79	0.00	0.00
Support Serv - Planning & Research	1,057,500.83	0.00	1,057,500.83	0.00	0.00
Support Serv - Communication	367,329.25	1,268.00	366,061.25	0.00	0.00
Support Serv - Staff & Personnel	303,063.27	381.44	9,510.78	293,171.05	293,171.05
Support Serv - Technology	1,137,003.09	7,169.41	227,844.03	901,989.65	901,989.65
Support Serv - Pupil Accounting	151,378.96	0.00	151,378.96	0.00	0.00
Support Serv - Central - Other	1,284,255.92	0.00	1,284,255.92	0.00	0.00
Support Serv - Other	116,459.38	0.00	116,459.38	0.00	0.00
Community Services	174,466.30	0.00	174,466.30	0.00	0.00
Payments to Government Agencies	2,890,362.17	2,890,362.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,642,331.97	37,231.82	20,605,100.15	0.00	0.00
Support Serv - Pupil	11,348,055.31	16,635.04	11,331,420.27	0.00	0.00
Support Serv - Instructional	2,402,686.29	141,371.44	2,261,314.85	0.00	0.00
Support Serv - Board of Ed	47,239.38	0.00	47,239.38	0.00	0.00
Support Serv - Executive Adm	346,784.16	0.00	346,784.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,047,816.84	0.00	1,047,816.84	0.00	0.00
Support Serv - Business	829,263.82	38,712.72	11,794.09	778,757.01	778,757.01
Operations and Maintenance	1,676,939.51	0.00	0.00	1,676,939.51	0.00
Pupil Transportation	8,120,434.98	0.00	8,120,434.98	0.00	0.00
Support Serv - Planning & Research	236,758.87	0.00	236,758.87	0.00	0.00
Support Serv - Communication	111,193.22	0.00	111,193.22	0.00	0.00
Support Serv - Staff & Personnel	524,274.66	810.56	24,758.67	498,705.43	498,705.43
Support Serv - Technology	141,412.50	0.00	141,412.50	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,213,032.50	0.00	1,213,032.50	0.00	0.00
Support Serv - Other	170,026.25	0.00	170,026.25	0.00	0.00
Community Services	4,694.10	0.00	4,694.10	0.00	0.00
Payments to Government Agencies	35,120,853.74	35,120,853.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,486,377.77	1,486,377.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	655,196.47	655,196.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	22,091,494.48	48,762.72	22,042,731.76	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	131,720,674.76	**40,516,469.01**	**85,323,860.92**	**5,880,344.83**	**3,391,484.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25010 Flint, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,539,705.20	98,192.74	60,441,512.46	0.00	0.00
Support Serv - Pupil	8,212,229.01	311,467.74	7,900,761.27	0.00	0.00
Support Serv - Instructional	8,608,811.75	69,944.83	8,538,866.92	0.00	0.00
Support Serv - Board of Ed	681,786.63	17,994.16	663,792.47	0.00	0.00
Support Serv - Executive Adm	1,008,170.93	0.00	1,008,170.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,131,123.14	0.00	5,131,123.14	0.00	0.00
Support Serv - Business	6,771,738.65	407,735.83	1,097,729.17	5,266,273.65	5,266,273.65
Operations and Maintenance	15,229,099.01	81,841.60	1,122,981.94	14,024,275.47	0.00
Pupil Transportation	3,394,533.23	0.00	3,394,533.23	0.00	0.00
Support Serv - Planning & Research	498,168.72	1,800.00	496,368.72	0.00	0.00
Support Serv - Communication	143,686.61	0.00	143,686.61	0.00	0.00
Support Serv - Staff & Personnel	1,008,776.87	2,591.34	179,816.80	826,368.73	826,368.73
Support Serv - Technology	1,229,854.54	83,416.27	0.00	1,146,438.27	1,146,438.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	444,974.79	0.00	444,974.79	0.00	0.00
Support Serv - Other	1,129,420.56	188,936.26	940,484.30	0.00	0.00
Community Services	2,946,778.28	283,753.92	2,663,024.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,348,693.68	177,683.34	4,171,010.34	0.00	0.00
Support Serv - Pupil	130,292.98	0.00	130,292.98	0.00	0.00
Support Serv - Instructional	423,720.42	0.00	423,720.42	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	926,756.08	324,091.00	602,665.08	0.00	0.00
Support Serv - Business	444,484.00	0.00	437,814.37	6,669.63	6,669.63
Operations and Maintenance	1,179,824.38	4,371.76	169,921.53	1,005,531.09	0.00
Pupil Transportation	16,182.97	0.00	16,182.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	520,755.88	0.00	0.00	520,755.88	520,755.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,221,537.63	1,765,239.10	2,456,298.53	0.00	0.00
Community Services	117,546.12	0.00	117,546.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,878.15	9,878.15	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,121,751.07	2,121,751.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,378,674.69	6,378,674.69	0.00	0.00	0.00
Trust Funds					
All Costs *	38,544.84	0.00	38,544.84	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	137,857,500.81	**12,329,363.80**	**102,731,824.29**	**22,796,312.72**	**7,766,506.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,996,690.73	5,650.24	46,991,040.49	0.00	0.00
Support Serv - Pupil	4,645,470.55	5,591.97	4,639,878.58	0.00	0.00
Support Serv - Instructional	3,628,940.37	105,698.11	3,523,242.26	0.00	0.00
Support Serv - Board of Ed	315,757.85	0.00	315,757.85	0.00	0.00
Support Serv - Executive Adm	379,684.39	0.00	379,684.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,921,845.53	0.00	3,921,845.53	0.00	0.00
Support Serv - Business	846,136.43	245,122.92	0.00	601,013.51	601,013.51
Operations and Maintenance	8,331,118.25	671,193.34	0.00	7,659,924.91	0.00
Pupil Transportation	4,305,970.56	749,071.92	3,556,898.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	133,139.62	0.00	133,139.62	0.00	0.00
Support Serv - Staff & Personnel	188,195.63	0.00	0.00	188,195.63	188,195.63
Support Serv - Technology	1,406,095.49	570,082.20	0.00	836,013.29	836,013.29
Support Serv - Pupil Accounting	441.18	0.00	441.18	0.00	0.00
Support Serv - Central - Other	184,515.40	0.00	184,515.40	0.00	0.00
Support Serv - Other	817,980.93	5,319.59	812,661.34	0.00	0.00
Community Services	423,073.79	0.00	423,073.79	0.00	0.00
Payments to Government Agencies	779.68	779.68	0.00	0.00	0.00
Facilities Acquisition	266,577.90	266,577.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	111,853.00	0.00	102,904.76	8,948.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,115,857.82	1,515,427.22	1,600,430.60	0.00	0.00
Community Services	768,857.95	9,100.00	759,757.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	79,548,790.75	79,548,790.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	748,698.95	748,698.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	161,086,472.75	**84,447,104.79**	**67,345,272.38**	**9,294,095.58**	**1,625,222.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,624,534.72	144,728.95	12,479,805.77	0.00	0.00
Support Serv - Pupil	1,734,179.34	666.00	1,733,513.34	0.00	0.00
Support Serv - Instructional	981,498.08	12,789.00	968,709.08	0.00	0.00
Support Serv - Board of Ed	33,939.29	0.00	33,939.29	0.00	0.00
Support Serv - Executive Adm	464,124.03	6,158.08	457,965.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,612,936.64	8,299.54	1,604,637.10	0.00	0.00
Support Serv - Business	407,605.24	52,042.41	3,672.00	351,890.83	351,890.83
Operations and Maintenance	2,673,257.14	21,818.47	120,798.46	2,530,640.21	0.00
Pupil Transportation	900,580.99	93,020.85	807,560.14	0.00	0.00
Support Serv - Planning & Research	392.81	0.00	392.81	0.00	0.00
Support Serv - Communication	63,834.25	0.00	63,834.25	0.00	0.00
Support Serv - Staff & Personnel	35,437.04	0.00	19,809.89	15,627.15	15,627.15
Support Serv - Technology	352,238.56	54,707.79	0.00	297,530.77	297,530.77
Support Serv - Pupil Accounting	60,290.50	0.00	60,290.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	427,288.35	16,266.66	411,021.69	0.00	0.00
Community Services	101,244.99	0.00	101,244.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	195,687.31	190,327.31	5,360.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	768.32	0.00	764.48	3.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,162,466.92	599,987.85	562,479.07	0.00	0.00
Community Services	7,913.21	0.00	7,913.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	126,873.67	120,489.00	6,384.67	0.00	0.00
Debt Service Funds					
All Costs **	39,379.52	39,379.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	438,751.80	438,751.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,445,222.72	**1,799,433.23**	**19,450,096.69**	**3,195,692.80**	**665,048.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,449,578.95	32,787.46	11,416,791.49	0.00	0.00
Support Serv - Pupil	870,503.39	15,795.34	854,708.05	0.00	0.00
Support Serv - Instructional	240,310.96	0.00	240,310.96	0.00	0.00
Support Serv - Board of Ed	160,871.20	0.00	160,871.20	0.00	0.00
Support Serv - Executive Adm	329,459.41	0.00	329,459.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	999,597.53	0.00	999,597.53	0.00	0.00
Support Serv - Business	229,817.88	11,861.93	6,000.00	211,955.95	211,955.95
Operations and Maintenance	1,645,727.99	828.95	0.00	1,644,899.04	0.00
Pupil Transportation	830,250.30	1,228.33	829,021.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,947.95	0.00	7,947.95	0.00	0.00
Support Serv - Staff & Personnel	87,602.25	0.00	13,011.39	74,590.86	74,590.86
Support Serv - Technology	246,175.98	10,393.32	0.00	235,782.66	235,782.66
Support Serv - Pupil Accounting	13,197.00	0.00	13,197.00	0.00	0.00
Support Serv - Central - Other	914.67	0.00	914.67	0.00	0.00
Support Serv - Other	372,709.18	2,943.00	369,766.18	0.00	0.00
Community Services	2,200.52	0.00	2,200.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,501.26	0.00	0.00	4,501.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	951,438.60	484,515.53	466,923.07	0.00	0.00
Community Services	421,003.02	2,920.48	418,082.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,937,868.76	4,937,868.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,367,041.54	9,367,041.54	0.00	0.00	0.00
Trust Funds					
All Costs *	11,300.00	0.00	11,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,180,018.34	**14,868,184.64**	**16,140,103.93**	**2,171,729.77**	**522,329.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,415,696.04	0.00	13,415,696.04	0.00	0.00
Support Serv - Pupil	953,827.69	0.00	953,827.69	0.00	0.00
Support Serv - Instructional	628,337.63	2,859.39	625,478.24	0.00	0.00
Support Serv - Board of Ed	33,977.67	0.00	33,977.67	0.00	0.00
Support Serv - Executive Adm	280,060.57	1,644.08	278,416.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,210,492.44	0.00	1,210,492.44	0.00	0.00
Support Serv - Business	47,131.54	0.00	5,952.00	41,179.54	41,179.54
Operations and Maintenance	1,026,128.10	8,284.26	45,241.39	972,602.45	0.00
Pupil Transportation	365,417.33	160,276.00	205,141.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,772.12	0.00	2,772.12	0.00	0.00
Support Serv - Staff & Personnel	41,018.43	0.00	18,998.07	22,020.36	22,020.36
Support Serv - Technology	179,131.99	28,368.57	0.00	150,763.42	150,763.42
Support Serv - Pupil Accounting	29,410.15	0.00	29,410.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,773.99	0.00	221,773.99	0.00	0.00
Community Services	64,278.95	0.00	64,278.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,466.27	0.00	7,466.27	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	580,254.19	303,288.43	276,965.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,004,534.67	1,004,534.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	461,779.98	461,779.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,553,489.75	**1,971,035.38**	**17,395,888.60**	**1,186,565.77**	**213,963.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,685,559.05	0.00	4,685,559.05	0.00	0.00
Support Serv - Pupil	160,172.85	0.00	160,172.85	0.00	0.00
Support Serv - Instructional	113,577.32	0.00	113,577.32	0.00	0.00
Support Serv - Board of Ed	51,494.15	0.00	51,494.15	0.00	0.00
Support Serv - Executive Adm	204,667.71	0.00	204,667.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,699.81	0.00	446,699.81	0.00	0.00
Support Serv - Business	79,226.90	11,420.70	3,778.87	64,027.33	64,027.33
Operations and Maintenance	622,053.66	0.00	305.06	621,748.60	0.00
Pupil Transportation	197,773.17	10,000.00	187,773.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,522.12	0.00	5,926.12	1,596.00	1,596.00
Support Serv - Technology	117,259.40	14,342.91	7,352.05	95,564.44	95,564.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,024.50	12,288.77	194,735.73	0.00	0.00
Community Services	1,546.15	0.00	1,546.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,908.29	168,866.25	173,042.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	573,337.31	573,337.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	142,127.38	142,127.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,951,949.77	**932,383.32**	**6,236,630.08**	**782,936.37**	**161,187.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,866,023.68	164,826.18	30,701,197.50	0.00	0.00
Support Serv - Pupil	3,328,851.19	0.00	3,328,851.19	0.00	0.00
Support Serv - Instructional	1,945,320.62	3,137.26	1,942,183.36	0.00	0.00
Support Serv - Board of Ed	123,958.64	0.00	123,958.64	0.00	0.00
Support Serv - Executive Adm	596,645.78	0.00	596,645.78	0.00	0.00
Support Serv - Grant Writer	3,283.65	0.00	3,283.65	0.00	0.00
Support Serv - School Adm	2,574,304.51	1,897.77	2,572,406.74	0.00	0.00
Support Serv - Business	455,290.54	21,525.48	2,176.00	431,589.06	431,589.06
Operations and Maintenance	3,402,698.11	0.00	589.89	3,402,108.22	0.00
Pupil Transportation	1,899,167.20	15,000.00	1,884,167.20	0.00	0.00
Support Serv - Planning & Research	120,886.46	0.00	120,886.46	0.00	0.00
Support Serv - Communication	19,530.22	0.00	19,530.22	0.00	0.00
Support Serv - Staff & Personnel	185,529.38	0.00	0.00	185,529.38	185,529.38
Support Serv - Technology	803,580.18	247,218.49	0.00	556,361.69	556,361.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	691,175.61	0.00	691,175.61	0.00	0.00
Community Services	45,116.17	0.00	45,116.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	405,484.04	1,523.70	403,960.34	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	27,560.08	0.00	0.00	27,560.08	0.00
Pupil Transportation	2,031.91	0.00	2,031.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,511,992.09	1,152,383.94	1,359,608.15	0.00	0.00
Community Services	430,720.73	0.00	430,720.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,295,326.69	3,295,326.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	80,560.18	80,560.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,815,037.66	**4,983,399.69**	**44,228,489.54**	**4,603,148.43**	**1,173,480.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,212,350.89	124,117.57	19,088,233.32	0.00	0.00
Support Serv - Pupil	2,075,928.10	0.00	2,075,928.10	0.00	0.00
Support Serv - Instructional	1,031,678.00	136,043.96	895,634.04	0.00	0.00
Support Serv - Board of Ed	87,719.14	0.00	87,719.14	0.00	0.00
Support Serv - Executive Adm	528,872.89	0.00	528,872.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,799,239.77	0.00	1,799,239.77	0.00	0.00
Support Serv - Business	944,859.04	587,386.22	0.00	357,472.82	357,472.82
Operations and Maintenance	2,789,354.65	28,489.00	600.88	2,760,264.77	0.00
Pupil Transportation	949,673.60	0.00	949,673.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,357.31	0.00	47,357.31	0.00	0.00
Support Serv - Staff & Personnel	82,010.21	0.00	4,567.58	77,442.63	77,442.63
Support Serv - Technology	264,976.84	0.00	0.00	264,976.84	264,976.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509,513.35	1,449.94	508,063.41	0.00	0.00
Community Services	4,988.48	0.00	4,988.48	0.00	0.00
Payments to Government Agencies	351,083.44	351,083.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	168,347.31	0.00	168,347.31	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	52,848.59	0.00	52,848.59	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	813.00	0.00	813.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,172,935.06	604,928.08	568,006.98	0.00	0.00
Community Services	321,507.69	0.00	321,507.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,964.47	7,964.47	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,876,201.01	4,876,201.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	188,988.13	188,988.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,469,210.97	**6,906,651.82**	**27,102,402.09**	**3,460,157.06**	**699,892.29**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,604,647.17	163,582.22	17,441,064.95	0.00	0.00
Support Serv - Pupil	1,870,715.84	43,228.30	1,827,487.54	0.00	0.00
Support Serv - Instructional	944,835.11	0.00	944,835.11	0.00	0.00
Support Serv - Board of Ed	53,590.69	0.00	53,590.69	0.00	0.00
Support Serv - Executive Adm	325,357.28	267.16	325,090.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,559,898.23	0.00	1,559,898.23	0.00	0.00
Support Serv - Business	180,573.94	5,571.97	7,516.93	167,485.04	167,485.04
Operations and Maintenance	2,263,610.03	36,171.76	0.00	2,227,438.27	0.00
Pupil Transportation	1,129,630.21	192,459.30	937,170.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,231.74	0.00	35,231.74	0.00	0.00
Support Serv - Staff & Personnel	187,146.16	0.00	23,787.89	163,358.27	163,358.27
Support Serv - Technology	279,563.71	24,372.33	16,634.75	238,556.63	238,556.63
Support Serv - Pupil Accounting	23,001.71	0.00	23,001.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,014.63	9,291.12	505,723.51	0.00	0.00
Community Services	20,982.10	0.00	20,982.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,510.00	0.00	7,510.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	67,550.15	0.00	0.00	67,550.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,373,268.79	740,947.31	632,321.48	0.00	0.00
Community Services	223,033.41	0.00	223,033.41	0.00	0.00
Payments to Government Agencies	39.50	39.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	33,248.86	33,248.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,055,999.78	1,055,999.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,754,449.04	**2,305,179.61**	**24,584,881.07**	**2,864,388.36**	**569,399.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,313,406.60	86,131.63	23,227,274.97	0.00	0.00
Support Serv - Pupil	2,281,720.83	37,616.55	2,244,104.28	0.00	0.00
Support Serv - Instructional	1,819,583.78	169,141.00	1,650,442.78	0.00	0.00
Support Serv - Board of Ed	89,633.33	0.00	89,633.33	0.00	0.00
Support Serv - Executive Adm	269,498.81	0.00	269,498.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,993,120.26	0.00	1,993,120.26	0.00	0.00
Support Serv - Business	404,912.48	0.00	18,044.30	386,868.18	386,868.18
Operations and Maintenance	3,033,715.77	49,301.00	0.00	2,984,414.77	0.00
Pupil Transportation	1,751,419.07	79,441.00	1,671,978.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,727.36	0.00	58,727.36	0.00	0.00
Support Serv - Staff & Personnel	279,089.19	0.00	28,845.71	250,243.48	250,243.48
Support Serv - Technology	374,169.25	0.00	9,942.79	364,226.46	364,226.46
Support Serv - Pupil Accounting	203.32	0.00	203.32	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	643,399.72	5,166.20	638,233.52	0.00	0.00
Community Services	10,504.94	0.00	10,504.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,486.95	23,486.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,924.13	0.00	10,924.13	0.00	0.00
Support Serv - Business	4,328.30	0.00	3,323.63	1,004.67	1,004.67
Operations and Maintenance	1,126.00	0.00	1,051.23	74.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,654,476.06	971,051.96	683,424.10	0.00	0.00
Community Services	396,939.41	0.00	396,939.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	40,258.00	40,258.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,781,727.55	1,781,727.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	611,675.60	611,675.60	0.00	0.00	0.00
Trust Funds					
All Costs *	31,739.24	0.00	31,739.24	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,879,785.95	**3,854,997.44**	**33,037,956.18**	**3,986,832.33**	**1,002,342.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,382,129.00	1,141.04	4,380,987.96	0.00	0.00
Support Serv - Pupil	461,294.37	0.00	461,294.37	0.00	0.00
Support Serv - Instructional	84,904.98	0.00	84,904.98	0.00	0.00
Support Serv - Board of Ed	79,366.12	0.00	79,366.12	0.00	0.00
Support Serv - Executive Adm	303,467.56	0.00	303,467.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	558,043.68	0.00	558,043.68	0.00	0.00
Support Serv - Business	124,677.05	0.00	0.00	124,677.05	124,677.05
Operations and Maintenance	632,898.22	0.00	23,709.69	609,188.53	0.00
Pupil Transportation	353,721.29	4,575.00	349,146.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,587.34	0.00	4,587.34	0.00	0.00
Support Serv - Technology	131,595.01	0.00	27,957.08	103,637.93	103,637.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,922.07	0.00	146,922.07	0.00	0.00
Community Services	1,067.29	0.00	1,067.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,647.64	0.00	6,331.64	316.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,483.42	223,869.26	259,614.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	657,698.75	657,698.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,412,503.79	**887,284.05**	**6,687,400.23**	**837,819.51**	**228,314.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,797,197.03	160,305.31	27,636,891.72	0.00	0.00
Support Serv - Pupil	2,644,802.83	265.99	2,644,536.84	0.00	0.00
Support Serv - Instructional	2,219,804.68	242.08	2,219,562.60	0.00	0.00
Support Serv - Board of Ed	118,515.49	0.00	118,515.49	0.00	0.00
Support Serv - Executive Adm	429,632.58	1,900.38	427,732.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,043,690.52	6,519.65	3,037,170.87	0.00	0.00
Support Serv - Business	1,087,609.71	281,212.21	0.00	806,397.50	806,397.50
Operations and Maintenance	4,135,666.82	24,955.25	23,900.00	4,086,811.57	0.00
Pupil Transportation	2,378,051.77	787.95	2,377,263.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	158,976.47	0.00	158,976.47	0.00	0.00
Support Serv - Staff & Personnel	341,114.17	242.10	0.00	340,872.07	340,872.07
Support Serv - Technology	664,417.97	53,098.76	61,184.57	550,134.64	550,134.64
Support Serv - Pupil Accounting	76,168.81	0.00	76,168.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	985,213.16	3,200.00	982,013.16	0.00	0.00
Community Services	606,554.23	0.00	606,554.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,029.10	1,408.90	620.20	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,077,109.48	963,015.67	1,114,093.81	0.00	0.00
Community Services	391,133.59	3,377.63	387,755.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,712,647.74	9,712,647.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,241,744.91	1,241,744.91	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,112,581.06	**12,454,924.53**	**41,873,440.75**	**5,784,215.78**	**1,697,404.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,157,954.18	194,147.75	17,963,806.43	0.00	0.00
Support Serv - Pupil	1,337,758.22	0.00	1,337,758.22	0.00	0.00
Support Serv - Instructional	1,441,154.13	0.00	1,441,154.13	0.00	0.00
Support Serv - Board of Ed	90,712.18	0.00	90,712.18	0.00	0.00
Support Serv - Executive Adm	369,184.33	2,620.49	366,563.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,794,889.65	0.00	1,794,889.65	0.00	0.00
Support Serv - Business	530,082.89	0.00	8,807.60	521,275.29	521,275.29
Operations and Maintenance	2,691,625.67	21,435.45	0.00	2,670,190.22	0.00
Pupil Transportation	2,140,574.50	23,436.02	2,117,138.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,514.20	0.00	50,514.20	0.00	0.00
Support Serv - Staff & Personnel	15,299.95	0.00	11,683.33	3,616.62	3,616.62
Support Serv - Technology	449,329.12	85,996.50	0.00	363,332.62	363,332.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,084.78	4,495.15	524,589.63	0.00	0.00
Community Services	380,625.87	980.48	379,645.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	97.30	0.00	94.38	2.92	2.92
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,205,789.28	470,104.95	735,684.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,235.00	30,235.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,187,734.97	1,187,734.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,402,646.22	**2,021,186.76**	**26,823,041.79**	**3,558,417.67**	**888,227.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,707,027.67	214,446.05	21,492,581.62	0.00	0.00
Support Serv - Pupil	2,321,554.11	0.00	2,321,554.11	0.00	0.00
Support Serv - Instructional	1,070,979.17	0.00	1,070,979.17	0.00	0.00
Support Serv - Board of Ed	83,807.84	0.00	83,807.84	0.00	0.00
Support Serv - Executive Adm	482,107.13	6,908.99	475,198.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,231,778.65	0.00	2,231,778.65	0.00	0.00
Support Serv - Business	1,171,319.32	457,166.60	0.00	714,152.72	714,152.72
Operations and Maintenance	2,790,478.68	4,843.93	405.96	2,785,228.79	0.00
Pupil Transportation	1,464,807.47	164,366.63	1,300,440.84	0.00	0.00
Support Serv - Planning & Research	976.14	0.00	976.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	254,487.69	0.00	0.00	254,487.69	254,487.69
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	265,315.56	89,172.76	176,142.80	0.00	0.00
Support Serv - Other	597,707.75	0.00	597,707.75	0.00	0.00
Community Services	55,565.24	27.28	55,537.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,835.64	0.00	1,835.64	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	116,187.50	0.00	101,083.12	15,104.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,308,780.02	807,448.39	501,331.63	0.00	0.00
Community Services	453,892.49	45,516.84	408,375.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	794,097.48	794,097.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,761,594.17	8,761,594.17	0.00	0.00	0.00
Trust Funds					
All Costs *	391.91	0.00	391.91	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,934,691.63	**11,345,589.12**	**30,820,128.93**	**3,768,973.58**	**968,640.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,372,272.37	44,498.28	10,327,774.09	0.00	0.00
Support Serv - Pupil	860,723.42	40,365.86	820,357.56	0.00	0.00
Support Serv - Instructional	674,432.65	77,352.88	597,079.77	0.00	0.00
Support Serv - Board of Ed	65,669.31	0.00	65,669.31	0.00	0.00
Support Serv - Executive Adm	310,291.51	0.00	310,291.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,052.55	0.00	922,052.55	0.00	0.00
Support Serv - Business	385,673.75	118,249.22	35,151.44	232,273.09	232,273.09
Operations and Maintenance	1,551,278.21	14,920.51	0.00	1,536,357.70	0.00
Pupil Transportation	636,110.14	0.00	636,110.14	0.00	0.00
Support Serv - Planning & Research	1,604.16	0.00	1,604.16	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,790.03	0.00	1,190.62	10,599.41	10,599.41
Support Serv - Technology	412,884.10	143,858.52	19,900.00	249,125.58	249,125.58
Support Serv - Pupil Accounting	15,515.88	0.00	15,515.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	337,269.04	0.00	337,269.04	0.00	0.00
Community Services	52,183.76	0.00	52,183.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,766.00	22,766.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,104.00	0.00	4,312.88	791.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,146.71	398,805.94	363,340.77	0.00	0.00
Community Services	255,254.56	137.54	255,117.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,331,621.66	2,331,621.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	798,050.28	798,050.28	0.00	0.00	0.00
Trust Funds					
All Costs *	8,437.33	81.00	8,356.33	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,793,131.42	**3,990,707.69**	**14,773,276.83**	**2,029,146.90**	**491,998.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,208,480.09	1,200.00	5,207,280.09	0.00	0.00
Support Serv - Pupil	457,977.18	0.00	457,977.18	0.00	0.00
Support Serv - Instructional	356,273.77	0.00	356,273.77	0.00	0.00
Support Serv - Board of Ed	80,608.12	0.00	80,608.12	0.00	0.00
Support Serv - Executive Adm	268,972.21	0.00	268,972.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,903.34	1,154.00	389,749.34	0.00	0.00
Support Serv - Business	216,091.61	39,793.92	7,399.23	168,898.46	168,898.46
Operations and Maintenance	1,205,670.78	287,967.00	26,619.03	891,084.75	0.00
Pupil Transportation	208,226.00	0.00	208,226.00	0.00	0.00
Support Serv - Planning & Research	1,317.41	0.00	1,317.41	0.00	0.00
Support Serv - Communication	3,087.00	0.00	3,087.00	0.00	0.00
Support Serv - Staff & Personnel	2,765.45	0.00	600.00	2,165.45	2,165.45
Support Serv - Technology	81,966.14	0.00	0.00	81,966.14	81,966.14
Support Serv - Pupil Accounting	13,454.86	0.00	13,454.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,466.13	0.00	168,466.13	0.00	0.00
Community Services	8,444.73	0.00	8,444.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	580,373.09	300,787.44	279,585.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,219.45	15,219.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	455,921.25	455,921.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,724,218.61	**1,102,043.06**	**7,478,060.75**	**1,144,114.80**	**253,030.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,477,184.58	1,475.55	4,475,709.03	0.00	0.00
Support Serv - Pupil	459,532.12	18,168.00	441,364.12	0.00	0.00
Support Serv - Instructional	210,031.94	857.17	209,174.77	0.00	0.00
Support Serv - Board of Ed	92,528.18	0.00	92,528.18	0.00	0.00
Support Serv - Executive Adm	270,664.11	0.00	270,664.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,601.01	0.00	455,601.01	0.00	0.00
Support Serv - Business	108,989.43	4,752.68	2,136.00	102,100.75	102,100.75
Operations and Maintenance	531,848.25	8,235.00	0.00	523,613.25	0.00
Pupil Transportation	242,901.49	0.00	242,901.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,117.55	0.00	11,582.55	535.00	535.00
Support Serv - Technology	82,563.55	0.00	0.00	82,563.55	82,563.55
Support Serv - Pupil Accounting	8,891.94	0.00	8,891.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,166.85	7,110.00	204,056.85	0.00	0.00
Community Services	511.84	0.00	511.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,209.95	190,309.82	211,900.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,414,711.37	4,414,711.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,981,454.16	**4,645,619.59**	**6,627,022.02**	**708,812.55**	**185,199.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,455,997.96	36,782.84	9,419,215.12	0.00	0.00
Support Serv - Pupil	1,147,844.14	0.00	1,147,844.14	0.00	0.00
Support Serv - Instructional	1,813,796.19	0.00	1,813,796.19	0.00	0.00
Support Serv - Board of Ed	97,803.33	5,000.00	92,803.33	0.00	0.00
Support Serv - Executive Adm	297,093.67	0.00	297,093.67	0.00	0.00
Support Serv - Grant Writer	44,528.41	0.00	44,528.41	0.00	0.00
Support Serv - School Adm	768,971.45	0.00	768,971.45	0.00	0.00
Support Serv - Business	353,086.30	24,513.20	82,275.75	246,297.35	246,297.35
Operations and Maintenance	2,780,952.42	2,672.00	113,298.54	2,664,981.88	0.00
Pupil Transportation	688,654.73	0.00	688,654.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,509.20	0.00	3,509.20	0.00	0.00
Support Serv - Staff & Personnel	198,474.68	0.00	25,136.66	173,338.02	173,338.02
Support Serv - Technology	188,913.75	0.00	5,000.00	183,913.75	183,913.75
Support Serv - Pupil Accounting	80,242.87	0.00	80,242.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,847.45	0.00	286,847.45	0.00	0.00
Community Services	436,928.32	0.00	436,928.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,049,734.81	469,142.26	580,592.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	300,280.09	300,280.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,993,659.77	**838,390.39**	**15,886,738.38**	**3,268,531.00**	**603,549.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,576,580.91	15,728.75	14,560,852.16	0.00	0.00
Support Serv - Pupil	1,480,871.65	0.00	1,480,871.65	0.00	0.00
Support Serv - Instructional	1,020,304.17	3,441.66	1,016,862.51	0.00	0.00
Support Serv - Board of Ed	54,657.97	0.00	54,657.97	0.00	0.00
Support Serv - Executive Adm	528,735.65	0.00	528,735.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,490,886.29	0.00	1,490,886.29	0.00	0.00
Support Serv - Business	518,689.18	37,301.12	0.00	481,388.06	481,388.06
Operations and Maintenance	1,599,367.19	0.00	0.00	1,599,367.19	0.00
Pupil Transportation	1,207,066.50	0.00	1,207,066.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	276,505.22	0.00	0.00	276,505.22	276,505.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	420,636.46	0.00	420,636.46	0.00	0.00
Community Services	120,002.44	0.00	120,002.44	0.00	0.00
Payments to Government Agencies	539,938.20	539,938.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	118,617.53	0.00	118,617.53	0.00	0.00
Support Serv - Pupil	12,895.81	0.00	12,895.81	0.00	0.00
Support Serv - Instructional	13,353.01	0.00	13,353.01	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,761.15	0.00	3,761.15	0.00	0.00
Operations and Maintenance	14,161.00	0.00	14,161.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	910,127.54	417,176.62	492,950.92	0.00	0.00
Community Services	274,155.40	0.00	274,155.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,341,910.07	15,341,910.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	564,899.55	564,899.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,088,122.89	**16,920,395.97**	**21,810,466.45**	**2,357,260.47**	**757,893.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,764,738.43	14,498.15	7,750,240.28	0.00	0.00
Support Serv - Pupil	364,527.68	0.00	364,527.68	0.00	0.00
Support Serv - Instructional	415,183.20	0.00	415,183.20	0.00	0.00
Support Serv - Board of Ed	78,296.83	0.00	78,296.83	0.00	0.00
Support Serv - Executive Adm	217,559.82	0.00	217,559.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	799,810.27	0.00	799,810.27	0.00	0.00
Support Serv - Business	536,265.54	47,277.40	33,980.48	455,007.66	455,007.66
Operations and Maintenance	1,188,566.81	0.00	0.00	1,188,566.81	0.00
Pupil Transportation	473,449.27	113,340.00	360,109.27	0.00	0.00
Support Serv - Planning & Research	1,001.79	0.00	1,001.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,550.95	0.00	2,550.95	0.00	0.00
Support Serv - Technology	166,538.20	0.00	0.00	166,538.20	166,538.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,776.37	0.00	190,776.37	0.00	0.00
Community Services	94,446.14	0.00	94,446.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	718,417.77	356,135.57	362,282.20	0.00	0.00
Community Services	6,673.22	0.00	6,673.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,327,999.59	2,327,999.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,717,091.78	9,717,091.78	0.00	0.00	0.00
Trust Funds					
All Costs *	99,500.00	0.00	99,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,163,393.66	**12,576,342.49**	**10,776,938.50**	**1,810,112.67**	**621,545.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,642,027.43	7,998.25	7,634,029.18	0.00	0.00
Support Serv - Pupil	498,241.53	0.00	498,241.53	0.00	0.00
Support Serv - Instructional	203,296.06	0.00	203,296.06	0.00	0.00
Support Serv - Board of Ed	76,369.39	0.00	76,369.39	0.00	0.00
Support Serv - Executive Adm	184,765.48	0.00	184,765.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	784,313.52	0.00	784,313.52	0.00	0.00
Support Serv - Business	244,779.26	30,026.35	6,506.52	208,246.39	208,246.39
Operations and Maintenance	884,716.46	4,498.00	0.00	880,218.46	0.00
Pupil Transportation	960,299.99	0.00	960,299.99	0.00	0.00
Support Serv - Planning & Research	2,885.00	0.00	2,885.00	0.00	0.00
Support Serv - Communication	7,083.41	0.00	7,083.41	0.00	0.00
Support Serv - Staff & Personnel	39,643.47	0.00	23,774.95	15,868.52	15,868.52
Support Serv - Technology	107,486.93	12,418.00	0.00	95,068.93	95,068.93
Support Serv - Pupil Accounting	8,226.69	0.00	8,226.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,606.13	1,100.00	233,506.13	0.00	0.00
Community Services	43,307.04	0.00	43,307.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	763,407.24	368,127.12	395,280.12	0.00	0.00
Community Services	48,729.49	0.00	48,729.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,322,674.59	1,322,674.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,035,633.91	1,035,633.91	0.00	0.00	0.00
Trust Funds					
All Costs *	250.00	0.00	250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,092,743.02	**2,782,476.22**	**11,110,864.50**	**1,199,402.30**	**319,183.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,830,109.28	0.00	1,830,109.28	0.00	0.00
Support Serv - Pupil	70,462.80	0.00	70,462.80	0.00	0.00
Support Serv - Instructional	98,047.24	0.00	98,047.24	0.00	0.00
Support Serv - Board of Ed	13,520.63	0.00	13,520.63	0.00	0.00
Support Serv - Executive Adm	314,712.41	0.00	314,712.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,470.16	0.00	113,470.16	0.00	0.00
Support Serv - Business	107,846.01	10,123.67	0.00	97,722.34	97,722.34
Operations and Maintenance	291,755.14	0.00	0.00	291,755.14	0.00
Pupil Transportation	105,055.00	0.00	105,055.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,382.97	0.00	10,382.97	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,606.10	0.00	0.00	49,606.10	49,606.10
Support Serv - Pupil Accounting	2,090.17	0.00	2,090.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,306.11	0.00	30,306.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	750.00	750.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	17,663.32	0.00	17,663.32	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,828.45	170,828.45	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	244,058.04	244,058.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,470,663.83	**425,760.16**	**2,605,820.09**	**439,083.58**	**147,328.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,625,384.00	23,576.00	1,601,808.00	0.00	0.00
Support Serv - Pupil	220,885.00	0.00	220,885.00	0.00	0.00
Support Serv - Instructional	162,906.00	0.00	162,906.00	0.00	0.00
Support Serv - Board of Ed	92,640.00	0.00	92,640.00	0.00	0.00
Support Serv - Executive Adm	407,359.00	0.00	407,359.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,919.00	0.00	234,919.00	0.00	0.00
Support Serv - Business	15,944.00	9,727.00	0.00	6,217.00	6,217.00
Operations and Maintenance	245,508.00	0.00	0.00	245,508.00	0.00
Pupil Transportation	276,030.00	0.00	276,030.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	76,764.00	0.00	0.00	76,764.00	76,764.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	527.00	0.00	527.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,127.00	7,127.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,250.00	0.00	0.00	18,250.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,090.00	114,762.00	99,328.00	0.00	0.00
Community Services	11,618.00	0.00	11,618.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	488,288.00	488,288.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,098,239.00	**643,480.00**	**3,108,020.00**	**346,739.00**	**82,981.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,004,059.10	0.00	1,004,059.10	0.00	0.00
Support Serv - Pupil	195,426.10	0.00	195,426.10	0.00	0.00
Support Serv - Instructional	196,253.03	0.00	196,253.03	0.00	0.00
Support Serv - Board of Ed	32,542.51	0.00	32,542.51	0.00	0.00
Support Serv - Executive Adm	164,987.79	0.00	164,987.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,976.44	0.00	156,976.44	0.00	0.00
Support Serv - Business	69,508.46	0.00	9,903.01	59,605.45	59,605.45
Operations and Maintenance	500,567.58	60,215.00	16,741.72	423,610.86	0.00
Pupil Transportation	250.00	0.00	250.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,846.67	0.00	23,846.67	0.00	0.00
Support Serv - Staff & Personnel	24,553.99	0.00	0.00	24,553.99	24,553.99
Support Serv - Technology	48,861.58	0.00	0.00	48,861.58	48,861.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70.00	0.00	70.00	0.00	0.00
Community Services	2,679.92	0.00	2,679.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	156,367.23	156,367.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,500.00	0.00	4,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,865.76	48,130.55	98,735.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,728,316.16	**264,712.78**	**1,906,971.50**	**556,631.88**	**133,021.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,185,439.92	0.00	4,185,439.92	0.00	0.00
Support Serv - Pupil	616,556.05	0.00	616,556.05	0.00	0.00
Support Serv - Instructional	724,941.91	0.00	724,941.91	0.00	0.00
Support Serv - Board of Ed	192,175.86	3,576.35	188,599.51	0.00	0.00
Support Serv - Executive Adm	1,156,513.96	0.00	1,156,513.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,125.07	0.00	288,125.07	0.00	0.00
Support Serv - Business	140,758.97	0.00	0.00	140,758.97	140,758.97
Operations and Maintenance	395,519.37	6,262.99	0.00	389,256.38	0.00
Pupil Transportation	215,054.90	0.00	215,054.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,579.00	0.00	7,579.00	0.00	0.00
Support Serv - Staff & Personnel	2,631.74	0.00	2,631.74	0.00	0.00
Support Serv - Technology	105,792.12	0.00	0.00	105,792.12	105,792.12
Support Serv - Pupil Accounting	41,949.34	0.00	41,949.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,216.33	0.00	279,216.33	0.00	0.00
Community Services	10,834.15	0.00	10,834.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,056.80	1,056.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	66.00	0.00	0.00	66.00	66.00
Operations and Maintenance	2,431.24	2,431.24	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	896,252.84	24,341.96	871,910.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,200,600.00	1,200,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	175,754.27	175,754.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,639,249.84	**1,414,023.61**	**8,589,352.76**	**635,873.47**	**246,617.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,229,691.00	0.00	3,229,691.00	0.00	0.00
Support Serv - Pupil	167,189.00	0.00	167,189.00	0.00	0.00
Support Serv - Instructional	504,672.00	0.00	504,672.00	0.00	0.00
Support Serv - Board of Ed	112,756.00	0.00	112,756.00	0.00	0.00
Support Serv - Executive Adm	294,020.00	0.00	294,020.00	0.00	0.00
Support Serv - Grant Writer	34,568.00	0.00	34,568.00	0.00	0.00
Support Serv - School Adm	418,692.00	0.00	418,692.00	0.00	0.00
Support Serv - Business	131,029.00	0.00	0.00	131,029.00	131,029.00
Operations and Maintenance	1,229,034.00	0.00	0.00	1,229,034.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,025.00	0.00	42,025.00	0.00	0.00
Support Serv - Staff & Personnel	199,458.00	0.00	0.00	199,458.00	199,458.00
Support Serv - Technology	135,744.00	0.00	0.00	135,744.00	135,744.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,237.00	0.00	26,237.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	296,070.00	16,968.00	279,102.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,821,185.00	**16,968.00**	**5,108,952.00**	**1,695,265.00**	**466,231.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,854,638.00	0.00	2,854,638.00	0.00	0.00
Support Serv - Pupil	181,910.00	0.00	181,910.00	0.00	0.00
Support Serv - Instructional	546,492.00	0.00	546,492.00	0.00	0.00
Support Serv - Board of Ed	79,710.00	0.00	79,710.00	0.00	0.00
Support Serv - Executive Adm	217,576.00	0.00	217,576.00	0.00	0.00
Support Serv - Grant Writer	16,650.00	0.00	16,650.00	0.00	0.00
Support Serv - School Adm	459,606.00	0.00	459,606.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,196,965.00	0.00	8,555.00	1,188,410.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,376.00	0.00	23,376.00	0.00	0.00
Support Serv - Staff & Personnel	96,068.00	0.00	0.00	96,068.00	96,068.00
Support Serv - Technology	65,381.00	0.00	0.00	65,381.00	65,381.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,642.00	16,456.00	296,186.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,126,761.00	**16,456.00**	**4,697,336.00**	**1,412,969.00**	**224,559.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,716,575.32	43,483.20	2,673,092.12	0.00	0.00
Support Serv - Pupil	283,345.31	0.00	283,345.31	0.00	0.00
Support Serv - Instructional	245,126.97	0.00	245,126.97	0.00	0.00
Support Serv - Board of Ed	21,436.31	0.00	21,436.31	0.00	0.00
Support Serv - Executive Adm	315,931.05	0.00	315,931.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	415,919.88	0.00	415,919.88	0.00	0.00
Support Serv - Business	2,752.00	0.00	0.00	2,752.00	2,752.00
Operations and Maintenance	483,032.66	53,767.83	3,783.15	425,481.68	0.00
Pupil Transportation	174,702.73	0.00	174,702.73	0.00	0.00
Support Serv - Planning & Research	1,169.33	0.00	1,169.33	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,075.55	0.00	1,775.55	300.00	300.00
Support Serv - Technology	111,126.14	0.00	0.00	111,126.14	111,126.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,737.64	0.00	37,737.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,859.00	30,859.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	374,060.15	302,309.61	71,750.54	0.00	0.00
Community Services	28,253.93	0.00	28,253.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	427,443.00	427,443.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	294,161.02	294,161.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,965,707.99	**1,152,023.66**	**4,274,024.51**	**539,659.82**	**114,178.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,017,210.95	15,905.86	2,001,305.09	0.00	0.00
Support Serv - Pupil	106,665.16	0.00	106,665.16	0.00	0.00
Support Serv - Instructional	21,994.87	0.00	21,994.87	0.00	0.00
Support Serv - Board of Ed	52,843.32	0.00	52,843.32	0.00	0.00
Support Serv - Executive Adm	503,965.40	0.00	503,965.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,180.56	0.00	370,180.56	0.00	0.00
Support Serv - Business	41,052.90	12,433.90	0.00	28,619.00	28,619.00
Operations and Maintenance	633,394.11	4,384.00	35,020.95	593,989.16	0.00
Pupil Transportation	142,869.12	0.00	142,869.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,771.20	0.00	4,771.20	0.00	0.00
Support Serv - Other	9,547.36	0.00	9,547.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,909.61	202,269.16	33,640.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,018,065.54	1,018,065.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,158,470.10	**1,253,058.46**	**3,282,803.48**	**622,608.16**	**28,619.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25912 The New Standard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,956,077.99	359,169.40	1,596,908.59	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	41,593.93	29,382.00	12,211.93	0.00	0.00
Support Serv - Board of Ed	45,558.99	0.00	45,558.99	0.00	0.00
Support Serv - Executive Adm	307,272.65	0.00	307,272.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	280,660.54	0.00	280,660.54	0.00	0.00
Support Serv - Business	126.00	126.00	0.00	0.00	0.00
Operations and Maintenance	621,823.63	110,884.73	32,061.59	478,877.31	0.00
Pupil Transportation	240,000.00	0.00	240,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,903.00	36,903.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,219.08	209,624.85	17,594.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,757,235.81	**746,089.98**	**2,532,268.52**	**478,877.31**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
25913 Alternative Path Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	77,269.71	13,509.25	63,760.46	0.00	0.00
Support Serv - Pupil	19,314.77	0.00	19,314.77	0.00	0.00
Support Serv - Instructional	16,384.00	5,550.00	10,834.00	0.00	0.00
Support Serv - Board of Ed	13,095.97	0.00	13,095.97	0.00	0.00
Support Serv - Executive Adm	6,440.02	0.00	6,440.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	64,617.83	0.00	64,617.83	0.00	0.00
Support Serv - Business	13,401.74	3,114.32	0.00	10,287.42	10,287.42
Operations and Maintenance	99,496.17	0.00	0.00	99,496.17	0.00
Pupil Transportation	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,988.02	5,025.50	4,962.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	322,008.23	**27,199.07**	**185,025.57**	**109,783.59**	**10,287.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
26010 Beaverton Rural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,922,953.52	3,557.00	6,919,396.52	0.00	0.00
Support Serv - Pupil	729,909.43	0.00	729,909.43	0.00	0.00
Support Serv - Instructional	322,624.74	1,087.50	321,537.24	0.00	0.00
Support Serv - Board of Ed	81,065.62	0.00	81,065.62	0.00	0.00
Support Serv - Executive Adm	356,770.28	498.00	356,272.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	659,529.62	2,532.43	656,997.19	0.00	0.00
Support Serv - Business	181,679.48	0.00	0.00	181,679.48	181,679.48
Operations and Maintenance	885,717.16	498.00	0.00	885,219.16	0.00
Pupil Transportation	658,275.29	24,929.00	633,346.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	51,569.44	0.00	36,718.03	14,851.41	14,851.41
Support Serv - Technology	258,277.54	97,765.50	0.00	160,512.04	160,512.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,485.19	0.00	188,485.19	0.00	0.00
Community Services	14,968.43	0.00	14,968.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,680.00	22,680.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,903.93	0.00	0.00	9,903.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	692,222.71	378,436.70	313,786.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,037,709.50	1,037,709.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,076,341.88	**1,569,693.63**	**10,254,482.23**	**1,252,166.02**	**357,042.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,678,142.38	2,014.27	9,676,128.11	0.00	0.00
Support Serv - Pupil	1,061,078.52	0.00	1,061,078.52	0.00	0.00
Support Serv - Instructional	488,372.95	0.00	488,372.95	0.00	0.00
Support Serv - Board of Ed	84,944.83	0.00	84,944.83	0.00	0.00
Support Serv - Executive Adm	174,548.65	0.00	174,548.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,022,876.62	0.00	1,022,876.62	0.00	0.00
Support Serv - Business	338,515.73	229.67	9,344.49	328,941.57	328,941.57
Operations and Maintenance	1,010,477.97	6,405.00	27,534.28	976,538.69	0.00
Pupil Transportation	972,281.78	0.00	972,281.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,809.97	0.00	2,809.97	0.00	0.00
Support Serv - Staff & Personnel	4,259.02	0.00	0.00	4,259.02	4,259.02
Support Serv - Technology	237,426.22	80,317.61	0.00	157,108.61	157,108.61
Support Serv - Pupil Accounting	41,643.14	0.00	41,643.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,928.52	0.00	306,928.52	0.00	0.00
Community Services	16,649.82	0.00	16,649.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,450.00	0.00	1,450.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	790,139.82	449,208.25	340,931.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,347,197.64	1,347,197.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,579,743.58	**1,885,372.44**	**14,227,523.25**	**1,466,847.89**	**490,309.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	27,239.07	0.00	27,239.07	0.00	0.00
Support Serv - Instructional	339,296.64	42,893.27	296,403.37	0.00	0.00
Support Serv - Board of Ed	15,833.21	0.00	15,833.21	0.00	0.00
Support Serv - Executive Adm	197,873.27	0.00	197,873.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	41,924.76	687.77	0.00	41,236.99	41,236.99
Operations and Maintenance	22,156.03	0.00	0.00	22,156.03	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,157.16	0.00	0.00	2,157.16	2,157.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	73,905.86	0.00	73,905.86	0.00	0.00
Support Serv - Other	139,120.77	139,120.77	0.00	0.00	0.00
Community Services	91,652.95	1,432.26	90,220.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,575,071.90	34,112.99	1,540,958.91	0.00	0.00
Support Serv - Pupil	1,398,842.22	0.00	1,398,842.22	0.00	0.00
Support Serv - Instructional	495,346.85	0.00	495,346.85	0.00	0.00
Support Serv - Board of Ed	16,111.78	0.00	16,111.78	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	107,945.03	7,381.27	0.00	100,563.76	100,563.76
Operations and Maintenance	104,348.46	0.00	0.00	104,348.46	0.00
Pupil Transportation	194,964.99	0.00	194,964.99	0.00	0.00
Support Serv - Planning & Research	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,482.40	0.00	0.00	5,482.40	5,482.40
Support Serv - Technology	35,323.54	0.00	0.00	35,323.54	35,323.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	134,055.86	0.00	134,055.86	0.00	0.00
Support Serv - Other	131,494.35	131,494.35	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	499,732.54	499,732.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,652,879.64	**856,855.22**	**4,484,756.08**	**311,268.34**	**184,763.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,504,183.82	0.00	2,504,183.82	0.00	0.00
Support Serv - Pupil	97,409.22	0.00	97,409.22	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,989.05	0.00	20,989.05	0.00	0.00
Support Serv - Executive Adm	208,397.09	0.00	208,397.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	124,388.72	0.00	124,388.72	0.00	0.00
Support Serv - Business	50,943.94	34,720.42	0.00	16,223.52	16,223.52
Operations and Maintenance	427,250.90	0.00	0.00	427,250.90	0.00
Pupil Transportation	100,850.54	0.00	100,850.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,998.43	0.00	0.00	45,998.43	45,998.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,004.86	0.00	102,004.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,566.21	75,939.54	94,626.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	188,803.60	188,803.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,041,786.38	**299,463.56**	**3,252,849.97**	**489,472.85**	**62,221.95**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
27020 Ironwood Area Schools of Gogebic County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,064,240.16	0.00	5,064,240.16	0.00	0.00
Support Serv - Pupil	192,683.53	0.00	192,683.53	0.00	0.00
Support Serv - Instructional	242,801.93	0.00	242,801.93	0.00	0.00
Support Serv - Board of Ed	203,141.03	0.00	203,141.03	0.00	0.00
Support Serv - Executive Adm	167,464.33	0.00	167,464.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	438,186.19	0.00	438,186.19	0.00	0.00
Support Serv - Business	193,484.75	55,292.37	0.00	138,192.38	138,192.38
Operations and Maintenance	726,714.87	0.00	5,748.00	720,966.87	0.00
Pupil Transportation	304,934.05	0.00	304,934.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,404.86	0.00	33,404.86	0.00	0.00
Community Services	5,542.84	0.00	5,542.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,898.72	189,449.59	246,449.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,032,063.76	1,032,063.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	107,270.18	107,270.18	0.00	0.00	0.00
Trust Funds					
All Costs *	5,650.00	0.00	5,650.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,153,481.20	**1,384,075.90**	**6,910,246.05**	**859,159.25**	**138,192.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,950,239.05	0.00	1,950,239.05	0.00	0.00
Support Serv - Pupil	96,400.43	0.00	96,400.43	0.00	0.00
Support Serv - Instructional	1,626.64	0.00	1,626.64	0.00	0.00
Support Serv - Board of Ed	33,565.23	0.00	33,565.23	0.00	0.00
Support Serv - Executive Adm	127,499.08	0.00	127,499.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,331.77	0.00	83,331.77	0.00	0.00
Support Serv - Business	101,403.18	355.52	0.00	101,047.66	101,047.66
Operations and Maintenance	243,074.60	0.00	0.00	243,074.60	0.00
Pupil Transportation	185,055.54	0.00	185,055.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	30,593.47	0.00	0.00	30,593.47	30,593.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,270.18	0.00	75,270.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,079.09	52,267.91	77,811.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	327,695.76	327,695.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,537.24	138,537.24	0.00	0.00	0.00
Trust Funds					
All Costs *	4,406.43	0.00	4,406.43	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,528,777.69	**518,856.43**	**2,635,205.53**	**374,715.73**	**131,641.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,810,895.00	10,909.60	1,799,985.40	0.00	0.00
Support Serv - Pupil	59,812.00	0.00	59,812.00	0.00	0.00
Support Serv - Instructional	26,113.54	0.00	26,113.54	0.00	0.00
Support Serv - Board of Ed	49,857.00	0.00	49,857.00	0.00	0.00
Support Serv - Executive Adm	128,722.00	0.00	128,722.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	174,811.00	0.00	174,811.00	0.00	0.00
Support Serv - Business	85,370.99	0.00	0.00	85,370.99	85,370.99
Operations and Maintenance	366,668.00	7,278.09	0.00	359,389.91	0.00
Pupil Transportation	144,190.00	0.00	144,190.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	92,493.23	32,548.00	0.00	59,945.23	59,945.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,031.00	0.00	71,031.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,945.39	66,777.74	86,167.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	561,115.67	561,115.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,724,024.82	**678,629.10**	**2,540,689.59**	**504,706.13**	**145,316.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28000 Traverse Bay Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	223,218.77	0.00	223,218.77	0.00	0.00
Support Serv - Pupil	119,111.01	0.00	119,111.01	0.00	0.00
Support Serv - Instructional	1,964,802.93	28,698.42	1,936,104.51	0.00	0.00
Support Serv - Board of Ed	25,875.24	0.00	25,875.24	0.00	0.00
Support Serv - Executive Adm	481,176.35	0.00	481,176.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	859,554.45	19,561.36	7,847.00	832,146.09	832,146.09
Operations and Maintenance	210,379.80	7,090.21	10,993.75	192,295.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	129,678.14	0.00	129,678.14	0.00	0.00
Support Serv - Staff & Personnel	306,701.86	1,624.00	454.63	304,623.23	304,623.23
Support Serv - Technology	1,231,026.90	127,029.60	3,929.84	1,100,067.46	1,100,067.46
Support Serv - Pupil Accounting	54,162.41	147.93	54,014.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,902.48	0.00	443,902.48	0.00	0.00
Community Services	190,952.74	0.00	190,952.74	0.00	0.00
Payments to Government Agencies	1,937,038.60	1,937,038.60	0.00	0.00	0.00
Facilities Acquisition	27,104.41	25,104.41	2,000.00	0.00	0.00
Special Revenue Funds					
Instructional	13,115,712.97	330,672.21	12,785,040.76	0.00	0.00
Support Serv - Pupil	18,332,042.60	38,053.30	18,293,989.30	0.00	0.00
Support Serv - Instructional	4,008,051.70	109,993.89	3,898,057.81	0.00	0.00
Support Serv - Board of Ed	78,699.33	0.00	78,699.33	0.00	0.00
Support Serv - Executive Adm	328,735.87	0.00	328,735.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	614,189.94	0.00	614,189.94	0.00	0.00
Support Serv - Business	895,390.92	228,308.22	0.00	667,082.70	667,082.70
Operations and Maintenance	1,854,237.40	75,885.52	0.00	1,778,351.88	0.00
Pupil Transportation	4,056,336.43	58,503.70	3,997,832.73	0.00	0.00
Support Serv - Planning & Research	159,015.86	0.00	159,015.86	0.00	0.00
Support Serv - Communication	18,414.52	0.00	18,414.52	0.00	0.00
Support Serv - Staff & Personnel	51,482.60	0.00	10,233.50	41,249.10	41,249.10
Support Serv - Technology	1,223.88	0.00	0.00	1,223.88	1,223.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,542.06	0.00	120,542.06	0.00	0.00
Community Services	176,430.89	2,239.99	174,190.90	0.00	0.00
Payments to Government Agencies	4,956,719.88	4,956,719.88	0.00	0.00	0.00
Facilities Acquisition	345,346.59	325,476.28	19,870.31	0.00	0.00
Debt Service Funds					
All Costs **	146,733.65	146,733.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	355,132.71	355,132.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	503,087.02	503,087.02	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,322,212.91	**9,277,100.90**	**44,128,071.83**	**4,917,040.18**	**2,946,392.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28010 Traverse City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,535,662.36	63,235.65	50,472,426.71	0.00	0.00
Support Serv - Pupil	3,138,059.25	965.59	3,137,093.66	0.00	0.00
Support Serv - Instructional	4,084,582.56	34,669.93	4,049,912.63	0.00	0.00
Support Serv - Board of Ed	185,760.94	3,471.42	182,289.52	0.00	0.00
Support Serv - Executive Adm	358,097.31	7,276.88	350,820.43	0.00	0.00
Support Serv - Grant Writer	38,021.80	0.00	38,021.80	0.00	0.00
Support Serv - School Adm	5,822,051.33	3,087.95	5,818,963.38	0.00	0.00
Support Serv - Business	1,373,401.12	18,098.50	70,496.50	1,284,806.12	1,284,806.12
Operations and Maintenance	8,882,895.39	69,321.75	0.00	8,813,573.64	0.00
Pupil Transportation	4,918,619.89	24,273.35	4,894,346.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	305,528.27	318.75	305,209.52	0.00	0.00
Support Serv - Staff & Personnel	700,434.04	5,492.02	32,703.53	662,238.49	662,238.49
Support Serv - Technology	1,433,098.52	1,942.95	68,948.83	1,362,206.74	1,362,206.74
Support Serv - Pupil Accounting	77,642.24	0.00	77,642.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,492,935.65	5,165.05	1,487,770.60	0.00	0.00
Community Services	235,644.33	5,832.27	229,812.06	0.00	0.00
Payments to Government Agencies	163,624.36	163,624.36	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	316,130.44	37.00	316,093.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	58,505.33	0.00	58,505.33	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	46,742.15	0.00	26,591.00	20,151.15	20,151.15
Operations and Maintenance	107,625.95	0.00	56,995.23	50,630.72	0.00
Pupil Transportation	12,335.72	0.00	12,335.72	0.00	0.00
Support Serv - Planning & Research	5,650.00	0.00	5,650.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,866,176.43	2,639,552.62	2,226,623.81	0.00	0.00
Community Services	2,221,795.95	96,046.89	2,125,749.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,056,342.93	13,056,342.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,960,643.34	7,960,643.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	112,398,007.60	**24,159,399.20**	**76,045,001.54**	**12,193,606.86**	**3,329,402.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,335,969.78	1,495.77	2,334,474.01	0.00	0.00
Support Serv - Pupil	18,528.86	0.00	18,528.86	0.00	0.00
Support Serv - Instructional	33,834.90	0.00	33,834.90	0.00	0.00
Support Serv - Board of Ed	38,539.29	0.00	38,539.29	0.00	0.00
Support Serv - Executive Adm	134,577.52	0.00	134,577.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,934.73	0.00	200,934.73	0.00	0.00
Support Serv - Business	139,061.48	7,869.54	0.00	131,191.94	131,191.94
Operations and Maintenance	410,201.89	9,682.81	0.00	400,519.08	0.00
Pupil Transportation	243,483.26	53,991.00	189,492.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,558.55	0.00	0.00	1,558.55	1,558.55
Support Serv - Technology	76,510.55	1,814.00	0.00	74,696.55	74,696.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,232.20	0.00	12,232.20	0.00	0.00
Support Serv - Other	130,874.37	4,865.90	126,008.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,840.11	1,840.11	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224,944.33	115,621.35	109,322.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	456,646.33	456,646.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,000.00	20,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,479,738.15	**673,826.81**	**3,197,945.22**	**607,966.12**	**207,447.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,921,573.86	69,641.43	7,851,932.43	0.00	0.00
Support Serv - Pupil	288,526.70	0.00	288,526.70	0.00	0.00
Support Serv - Instructional	114,249.31	12,600.00	101,649.31	0.00	0.00
Support Serv - Board of Ed	37,426.56	750.00	36,676.56	0.00	0.00
Support Serv - Executive Adm	243,030.68	0.00	243,030.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	579,589.57	896.99	578,692.58	0.00	0.00
Support Serv - Business	125,736.05	327.02	600.00	124,809.03	124,809.03
Operations and Maintenance	942,345.84	35,211.58	1,704.00	905,430.26	0.00
Pupil Transportation	756,836.53	7,120.43	749,716.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,350.00	0.00	2,350.00	0.00	0.00
Support Serv - Technology	308,772.20	157,481.41	35,100.17	116,190.62	116,190.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	219,351.90	0.00	219,351.90	0.00	0.00
Community Services	71,161.08	0.00	71,161.08	0.00	0.00
Payments to Government Agencies	5,392.66	5,392.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	591,690.57	212,440.70	379,249.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	657,762.40	657,762.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,449.98	155,449.98	0.00	0.00	0.00
Trust Funds					
All Costs *	2,220.00	0.00	2,220.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,023,465.89	**1,315,074.60**	**10,561,961.38**	**1,146,429.91**	**240,999.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	876,011.04	34,155.71	841,855.33	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,445.13	0.00	13,445.13	0.00	0.00
Support Serv - Board of Ed	7,337.09	0.00	7,337.09	0.00	0.00
Support Serv - Executive Adm	315,530.33	15,943.66	299,586.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	155,392.86	134.85	0.00	155,258.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	83,007.97	83,007.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,450,724.42	**133,242.19**	**1,162,224.22**	**155,258.01**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,522,405.00	0.00	4,522,405.00	0.00	0.00
Support Serv - Pupil	454,064.00	21,740.00	432,324.00	0.00	0.00
Support Serv - Instructional	37,371.00	0.00	37,371.00	0.00	0.00
Support Serv - Board of Ed	19,291.00	0.00	19,291.00	0.00	0.00
Support Serv - Executive Adm	1,603,987.00	0.00	1,603,987.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	354,454.00	3,402.00	351,052.00	0.00	0.00
Support Serv - Business	208,070.00	161,451.00	0.00	46,619.00	46,619.00
Operations and Maintenance	636,517.00	0.00	0.00	636,517.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	7,574.00	0.00	7,574.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	76,170.00	0.00	0.00	76,170.00	76,170.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,246,078.00	1,246,078.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,165,981.00	**1,432,671.00**	**6,974,004.00**	**759,306.00**	**122,789.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	263,853.50	15,160.00	248,693.50	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	43,037.74	0.00	43,037.74	0.00	0.00
Support Serv - Executive Adm	73,131.29	0.00	73,131.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,428.00	0.00	5,428.00	0.00	0.00
Support Serv - Business	11,763.84	923.84	1,454.11	9,385.89	9,385.89
Operations and Maintenance	61,132.42	0.00	0.00	61,132.42	0.00
Pupil Transportation	13,369.91	0.00	13,369.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,725.00	0.00	0.00	2,725.00	2,725.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,365.72	0.00	1,365.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	756,460.65	756,460.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,232,268.07	**772,544.49**	**386,480.27**	**73,243.31**	**12,110.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29000 Gratiot-Isabella RESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	84,914.25	0.00	84,914.25	0.00	0.00
Support Serv - Instructional	519,147.46	0.00	519,147.46	0.00	0.00
Support Serv - Board of Ed	60,211.03	0.00	60,211.03	0.00	0.00
Support Serv - Executive Adm	339,938.31	0.00	339,938.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	817,399.75	17,980.18	0.00	799,419.57	799,419.57
Operations and Maintenance	155,518.69	0.00	0.00	155,518.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	40,477.41	0.00	40,477.41	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	93.00	0.00	0.00	93.00	93.00
Support Serv - Technology	145,151.25	0.00	0.00	145,151.25	145,151.25
Support Serv - Pupil Accounting	31,272.00	0.00	31,272.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,774,978.62	5,438.59	5,769,540.03	0.00	0.00
Support Serv - Pupil	4,968,408.72	0.00	4,968,408.72	0.00	0.00
Support Serv - Instructional	132,934.43	10,438.60	122,495.83	0.00	0.00
Support Serv - Board of Ed	17,598.17	0.00	17,598.17	0.00	0.00
Support Serv - Executive Adm	239,354.17	0.00	239,354.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	624,008.97	0.00	624,008.97	0.00	0.00
Support Serv - Business	145,274.77	33,281.48	6,395.44	105,597.85	105,597.85
Operations and Maintenance	525,963.00	99,318.29	0.00	426,644.71	0.00
Pupil Transportation	2,388,483.45	0.00	2,388,483.45	0.00	0.00
Support Serv - Planning & Research	47,314.00	0.00	47,314.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,018.75	0.00	279.00	16,739.75	16,739.75
Support Serv - Technology	299,787.22	0.00	18,893.25	280,893.97	280,893.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,450.54	0.00	43,450.54	0.00	0.00
Community Services	2,322,926.10	9,253.43	2,313,672.67	0.00	0.00
Payments to Government Agencies	4,450,211.98	4,450,211.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	101,201.28	101,201.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,761.70	0.00	6,761.70	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,299,799.02	**4,727,123.83**	**17,642,616.40**	**1,930,058.79**	**1,347,895.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,997,278.69	70,851.92	11,926,426.77	0.00	0.00
Support Serv - Pupil	1,078,932.63	705.25	1,078,227.38	0.00	0.00
Support Serv - Instructional	479,534.48	4,551.70	474,982.78	0.00	0.00
Support Serv - Board of Ed	46,094.54	2,259.74	43,834.80	0.00	0.00
Support Serv - Executive Adm	203,323.37	1,125.83	202,197.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,281,064.92	1,232.55	1,279,832.37	0.00	0.00
Support Serv - Business	419,732.62	35,986.53	0.00	383,746.09	383,746.09
Operations and Maintenance	2,241,205.08	23,193.89	3,771.12	2,214,240.07	0.00
Pupil Transportation	602,000.01	3,562.13	598,437.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,316.64	41.92	10,396.58	36,878.14	36,878.14
Support Serv - Technology	251,002.98	58,334.90	0.00	192,668.08	192,668.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,140.26	3,306.63	443,833.63	0.00	0.00
Community Services	90,755.20	1,731.31	89,023.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,455.89	44,455.89	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	958,338.45	511,500.96	446,837.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,779,564.25	2,779,564.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,151,237.90	1,151,237.90	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,136,567.38	2,136,567.38	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,256,145.29	**6,830,210.68**	**16,598,402.23**	**2,827,532.38**	**613,292.31**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,612,067.46	0.00	1,612,067.46	0.00	0.00
Support Serv - Pupil	58,234.68	0.00	58,234.68	0.00	0.00
Support Serv - Instructional	34,287.37	0.00	34,287.37	0.00	0.00
Support Serv - Board of Ed	14,781.75	0.00	14,781.75	0.00	0.00
Support Serv - Executive Adm	181,113.18	0.00	181,113.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,078.30	0.00	149,078.30	0.00	0.00
Support Serv - Business	11,006.12	8,085.30	0.00	2,920.82	2,920.82
Operations and Maintenance	284,508.53	563.67	0.00	283,944.86	0.00
Pupil Transportation	138,604.82	0.00	138,604.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,375.00	0.00	0.00	2,375.00	2,375.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,834.50	1,521.17	53,313.33	0.00	0.00
Community Services	50.00	0.00	50.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,829.48	60,543.96	60,285.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	391,414.50	391,414.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,053,185.69	**462,128.60**	**2,301,816.41**	**289,240.68**	**5,295.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,486,187.19	0.00	4,486,187.19	0.00	0.00
Support Serv - Pupil	254,012.18	0.00	254,012.18	0.00	0.00
Support Serv - Instructional	185,459.92	0.00	185,459.92	0.00	0.00
Support Serv - Board of Ed	37,574.51	0.00	37,574.51	0.00	0.00
Support Serv - Executive Adm	254,295.55	0.00	254,295.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,597.92	0.00	465,597.92	0.00	0.00
Support Serv - Business	96,717.38	51,564.56	0.00	45,152.82	45,152.82
Operations and Maintenance	615,914.99	0.00	0.00	615,914.99	0.00
Pupil Transportation	365,275.75	0.00	365,275.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,257.25	0.00	8,257.25	0.00	0.00
Support Serv - Staff & Personnel	1,319.70	0.00	1,319.70	0.00	0.00
Support Serv - Technology	5,304.48	0.00	0.00	5,304.48	5,304.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,183.27	0.00	171,183.27	0.00	0.00
Community Services	15,701.01	0.00	15,701.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,805.27	187,857.87	103,947.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	867,198.95	867,198.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,060,423.17	1,060,423.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,182,228.49	**2,167,044.55**	**6,348,811.65**	**666,372.29**	**50,457.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,662,439.08	106,127.89	5,556,311.19	0.00	0.00
Support Serv - Pupil	142,503.13	0.00	142,503.13	0.00	0.00
Support Serv - Instructional	184,593.06	399.99	184,193.07	0.00	0.00
Support Serv - Board of Ed	115,671.92	0.00	115,671.92	0.00	0.00
Support Serv - Executive Adm	289,581.79	278.77	289,303.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	360,257.58	399.99	359,857.59	0.00	0.00
Support Serv - Business	36,212.48	4,299.59	0.00	31,912.89	31,912.89
Operations and Maintenance	589,431.69	0.00	0.00	589,431.69	0.00
Pupil Transportation	588,675.74	147,652.99	441,022.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	273,536.55	0.00	273,536.55	0.00	0.00
Community Services	236,695.64	0.00	236,695.64	0.00	0.00
Payments to Government Agencies	149,254.75	149,254.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	372.00	0.00	301.32	70.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,094.91	144,295.36	188,799.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,240.91	5,240.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	465,691.28	465,691.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,433,252.51	**1,023,641.52**	**7,788,195.73**	**621,415.26**	**31,912.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,192,718.58	0.00	7,192,718.58	0.00	0.00
Support Serv - Pupil	518,930.06	0.00	518,930.06	0.00	0.00
Support Serv - Instructional	168,257.54	0.00	168,257.54	0.00	0.00
Support Serv - Board of Ed	48,644.29	0.00	48,644.29	0.00	0.00
Support Serv - Executive Adm	199,169.70	0.00	199,169.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	640,323.72	0.00	640,323.72	0.00	0.00
Support Serv - Business	187,268.70	16,264.22	0.00	171,004.48	171,004.48
Operations and Maintenance	1,107,971.70	116,465.07	0.00	991,506.63	0.00
Pupil Transportation	593,350.41	0.00	593,350.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	135,812.50	0.00	0.00	135,812.50	135,812.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,593.36	0.00	400,593.36	0.00	0.00
Community Services	135,713.08	0.00	135,713.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,130,325.04	1,130,325.04	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	600.00	0.00	600.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544,889.20	253,834.78	291,054.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	816,999.54	816,999.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,792.92	147,792.92	0.00	0.00	0.00
Trust Funds					
All Costs *	7,250.00	0.00	7,250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,976,610.34	**2,481,681.57**	**10,196,605.16**	**1,298,323.61**	**306,816.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,016,510.08	0.00	6,016,510.08	0.00	0.00
Support Serv - Pupil	373,230.27	0.00	373,230.27	0.00	0.00
Support Serv - Instructional	360,889.72	0.00	360,889.72	0.00	0.00
Support Serv - Board of Ed	91,307.74	0.00	91,307.74	0.00	0.00
Support Serv - Executive Adm	299,797.83	0.00	299,797.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	698,361.74	0.00	698,361.74	0.00	0.00
Support Serv - Business	144,604.44	12,487.00	0.00	132,117.44	132,117.44
Operations and Maintenance	1,055,004.29	16,600.00	0.00	1,038,404.29	0.00
Pupil Transportation	417,825.47	78,686.62	339,138.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,206.69	0.00	0.00	19,206.69	19,206.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,802.16	10,432.88	211,369.28	0.00	0.00
Community Services	1,357.76	0.00	1,357.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,993.55	193,972.16	266,021.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,361,978.04	1,361,978.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,521,869.78	**1,674,156.70**	**8,657,984.66**	**1,189,728.42**	**151,324.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	251,299.55	0.00	251,299.55	0.00	0.00
Support Serv - Pupil	88,904.46	0.00	88,904.46	0.00	0.00
Support Serv - Instructional	282,622.60	0.00	282,622.60	0.00	0.00
Support Serv - Board of Ed	17,159.92	0.00	17,159.92	0.00	0.00
Support Serv - Executive Adm	160,050.51	0.00	160,050.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,576.88	0.00	11,576.88	0.00	0.00
Support Serv - Business	402,751.96	369.76	0.00	402,382.20	402,382.20
Operations and Maintenance	132,150.01	5,937.51	0.00	126,212.50	0.00
Pupil Transportation	16,765.28	0.00	16,765.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,796.10	0.00	22,796.10	0.00	0.00
Support Serv - Staff & Personnel	47,691.95	0.00	552.00	47,139.95	47,139.95
Support Serv - Technology	76,993.42	0.00	0.00	76,993.42	76,993.42
Support Serv - Pupil Accounting	17,343.23	0.00	17,343.23	0.00	0.00
Support Serv - Central - Other	56,814.26	0.00	56,814.26	0.00	0.00
Support Serv - Other	15,625.00	0.00	15,625.00	0.00	0.00
Community Services	43,995.28	0.00	43,995.28	0.00	0.00
Payments to Government Agencies	561,993.00	561,993.00	0.00	0.00	0.00
Facilities Acquisition	47,128.07	47,128.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,393,225.23	11,767.21	4,381,458.02	0.00	0.00
Support Serv - Pupil	2,666,805.16	0.00	2,666,805.16	0.00	0.00
Support Serv - Instructional	657,654.28	0.00	657,654.28	0.00	0.00
Support Serv - Board of Ed	55,313.67	10,000.00	45,313.67	0.00	0.00
Support Serv - Executive Adm	64,196.24	0.00	64,196.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,533.16	0.00	257,533.16	0.00	0.00
Support Serv - Business	343,327.02	5,382.09	3,132.04	334,812.89	334,812.89
Operations and Maintenance	381,373.27	46,159.60	0.00	335,213.67	0.00
Pupil Transportation	748,823.46	108,640.00	640,183.46	0.00	0.00
Support Serv - Planning & Research	3,602.50	0.00	3,602.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	119,572.25	0.00	2,270.97	117,301.28	117,301.28
Support Serv - Technology	418,774.70	0.00	0.00	418,774.70	418,774.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	259,300.70	0.00	259,300.70	0.00	0.00
Support Serv - Other	35,968.29	32,613.68	3,354.61	0.00	0.00
Community Services	19,759.49	13,436.11	6,323.38	0.00	0.00
Payments to Government Agencies	632,289.38	632,289.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	62,005.22	62,005.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	216,758.51	216,758.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,589,944.01	**1,754,480.14**	**9,976,633.26**	**1,858,830.61**	**1,397,404.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,307,305.23	0.00	3,307,305.23	0.00	0.00
Support Serv - Pupil	65,972.35	0.00	65,972.35	0.00	0.00
Support Serv - Instructional	149,041.50	0.00	149,041.50	0.00	0.00
Support Serv - Board of Ed	36,862.91	0.00	36,862.91	0.00	0.00
Support Serv - Executive Adm	44,195.75	0.00	44,195.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,808.01	0.00	207,808.01	0.00	0.00
Support Serv - Business	99,037.20	6,813.81	0.00	92,223.39	92,223.39
Operations and Maintenance	377,668.38	0.00	0.00	377,668.38	0.00
Pupil Transportation	383,143.28	81,282.56	301,860.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	14,028.15	0.00	14,028.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,495.03	0.00	102,495.03	0.00	0.00
Community Services	2,718.27	0.00	2,718.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,431.25	161,135.20	86,296.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,048.76	16,048.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	369,016.32	369,016.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,422,772.39	**634,296.65**	**4,318,583.97**	**469,891.77**	**92,223.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,504,428.06	36,956.33	8,467,471.73	0.00	0.00
Support Serv - Pupil	198,704.87	0.00	198,704.87	0.00	0.00
Support Serv - Instructional	254,554.95	9,101.10	245,453.85	0.00	0.00
Support Serv - Board of Ed	67,709.25	0.00	67,709.25	0.00	0.00
Support Serv - Executive Adm	169,009.51	0.00	169,009.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	933,683.94	194.90	933,489.04	0.00	0.00
Support Serv - Business	199,560.49	18,461.80	0.00	181,098.69	181,098.69
Operations and Maintenance	1,179,252.54	666.28	8,229.58	1,170,356.68	0.00
Pupil Transportation	721,112.38	575.00	720,537.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,590.13	0.00	5,590.13	0.00	0.00
Support Serv - Technology	154,292.58	0.00	4,791.00	149,501.58	149,501.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,826.49	9,935.16	296,891.33	0.00	0.00
Community Services	13,094.68	0.00	13,094.68	0.00	0.00
Payments to Government Agencies	26,266.21	26,266.21	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	811,150.01	385,595.31	425,554.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,885.79	14,885.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	313,093.75	313,093.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,874,715.63	**815,731.63**	**11,558,027.05**	**1,500,956.95**	**330,600.27**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,537,464.68	112,324.10	7,425,140.58	0.00	0.00
Support Serv - Pupil	420,485.74	0.00	420,485.74	0.00	0.00
Support Serv - Instructional	140,316.84	0.00	140,316.84	0.00	0.00
Support Serv - Board of Ed	49,709.85	0.00	49,709.85	0.00	0.00
Support Serv - Executive Adm	244,408.73	0.00	244,408.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	568,384.06	0.00	568,384.06	0.00	0.00
Support Serv - Business	163,103.21	28,351.27	0.00	134,751.94	134,751.94
Operations and Maintenance	1,048,348.07	0.00	86,388.35	961,959.72	0.00
Pupil Transportation	715,611.06	984.00	714,627.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,601.50	0.00	3,601.50	0.00	0.00
Support Serv - Staff & Personnel	5,517.38	0.00	0.00	5,517.38	5,517.38
Support Serv - Technology	119,745.22	1,238.04	42,641.07	75,866.11	75,866.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	644,988.26	4,756.40	640,231.86	0.00	0.00
Community Services	400.00	0.00	400.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	755,338.85	430,133.91	325,204.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,882,681.12	1,882,681.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,031.50	22,031.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,322,136.07	**2,482,500.34**	**10,661,540.58**	**1,178,095.15**	**216,135.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,647,149.61	1,071.46	1,646,078.15	0.00	0.00
Support Serv - Pupil	37,767.83	0.00	37,767.83	0.00	0.00
Support Serv - Instructional	59,508.12	0.00	59,508.12	0.00	0.00
Support Serv - Board of Ed	16,766.53	0.00	16,766.53	0.00	0.00
Support Serv - Executive Adm	64,958.50	433.04	64,525.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	147,555.16	0.00	147,555.16	0.00	0.00
Support Serv - Business	79,457.45	5,602.48	0.00	73,854.97	73,854.97
Operations and Maintenance	302,972.06	95.39	0.00	302,876.67	0.00
Pupil Transportation	165,033.31	0.00	165,033.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,720.53	6,111.77	0.00	39,608.76	39,608.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,886.57	571.00	93,315.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	12,969.16	12,969.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,494.86	91,072.69	80,422.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	352,145.56	352,145.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,813.15	38,813.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,236,198.40	**508,885.70**	**2,310,972.30**	**416,340.40**	**113,463.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30050 North Adams-Jerome Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,069,234.08	616.13	2,068,617.95	0.00	0.00
Support Serv - Pupil	41,232.55	0.00	41,232.55	0.00	0.00
Support Serv - Instructional	49,297.98	100.00	49,197.98	0.00	0.00
Support Serv - Board of Ed	36,332.95	0.00	36,332.95	0.00	0.00
Support Serv - Executive Adm	95,222.91	0.00	95,222.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	123,941.70	0.00	123,941.70	0.00	0.00
Support Serv - Business	80,702.96	0.00	9,890.00	70,812.96	70,812.96
Operations and Maintenance	258,357.13	0.00	3,746.00	254,611.13	0.00
Pupil Transportation	254,074.30	0.00	254,074.30	0.00	0.00
Support Serv - Planning & Research	1,187.55	0.00	1,187.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,818.50	0.00	0.00	5,818.50	5,818.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,212.30	6,304.45	141,907.85	0.00	0.00
Community Services	33.85	0.00	33.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,933.39	0.00	2,933.39	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	204,215.91	130,528.46	73,687.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	145,942.50	145,942.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,212.00	6,212.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,522,952.56	**289,703.54**	**2,902,006.43**	**331,242.59**	**76,631.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,305,294.80	6,676.49	3,298,618.31	0.00	0.00
Support Serv - Pupil	96,982.32	0.00	96,982.32	0.00	0.00
Support Serv - Instructional	115,769.00	0.00	115,769.00	0.00	0.00
Support Serv - Board of Ed	57,635.88	0.00	57,635.88	0.00	0.00
Support Serv - Executive Adm	147,551.96	0.00	147,551.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	219,049.69	0.00	219,049.69	0.00	0.00
Support Serv - Business	154,533.90	4,153.86	0.00	150,380.04	150,380.04
Operations and Maintenance	505,899.61	639.33	0.00	505,260.28	0.00
Pupil Transportation	403,950.08	3,440.25	400,509.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,195.00	0.00	1,195.00	0.00	0.00
Support Serv - Staff & Personnel	1,372.76	0.00	994.41	378.35	378.35
Support Serv - Technology	83,917.84	0.00	16,540.39	67,377.45	67,377.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,925.77	0.00	188,925.77	0.00	0.00
Community Services	2,683.84	0.00	2,683.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,580.28	150,889.77	101,690.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	169,076.39	169,076.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,706,419.12	**334,876.09**	**4,648,146.91**	**723,396.12**	**218,135.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,183,044.34	9,650.28	4,173,394.06	0.00	0.00
Support Serv - Pupil	234,221.55	0.00	234,221.55	0.00	0.00
Support Serv - Instructional	163,142.35	0.00	163,142.35	0.00	0.00
Support Serv - Board of Ed	31,459.35	0.00	31,459.35	0.00	0.00
Support Serv - Executive Adm	141,567.58	0.00	141,567.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,813.91	0.00	355,813.91	0.00	0.00
Support Serv - Business	179,457.45	41,928.81	0.00	137,528.64	137,528.64
Operations and Maintenance	689,608.46	0.00	55,000.00	634,608.46	0.00
Pupil Transportation	490,563.70	9,352.88	481,210.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,043.30	0.00	2,043.30	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,564.97	0.00	22,481.18	16,083.79	16,083.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,082.74	19,005.69	213,077.05	0.00	0.00
Community Services	16,225.93	0.00	16,225.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	379,847.00	181,984.68	197,862.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	557,466.99	557,466.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	65,380.75	65,380.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,760,490.37	**884,770.08**	**6,087,499.40**	**788,220.89**	**153,612.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,694,702.64	0.00	1,694,702.64	0.00	0.00
Support Serv - Pupil	28,270.94	0.00	28,270.94	0.00	0.00
Support Serv - Instructional	113,713.06	5,450.00	108,263.06	0.00	0.00
Support Serv - Board of Ed	19,994.18	0.00	19,994.18	0.00	0.00
Support Serv - Executive Adm	64,957.40	0.00	64,957.40	0.00	0.00
Support Serv - Grant Writer	19,860.04	0.00	19,860.04	0.00	0.00
Support Serv - School Adm	163,439.13	0.00	163,439.13	0.00	0.00
Support Serv - Business	67,275.77	5,884.83	0.00	61,390.94	61,390.94
Operations and Maintenance	357,933.80	0.00	0.00	357,933.80	0.00
Pupil Transportation	204,539.59	0.00	204,539.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,804.63	0.00	72,804.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,002.42	102,809.54	72,192.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	24,950.76	24,950.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	52,435.05	52,435.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,059,879.41	**191,530.18**	**2,449,024.49**	**419,324.74**	**61,390.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	376,724.48	0.00	376,724.48	0.00	0.00
Support Serv - Pupil	1,265.36	0.00	1,265.36	0.00	0.00
Support Serv - Instructional	2,241.92	0.00	2,241.92	0.00	0.00
Support Serv - Board of Ed	6,276.50	0.00	6,276.50	0.00	0.00
Support Serv - Executive Adm	100,904.73	0.00	100,904.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	116,646.33	0.00	116,646.33	0.00	0.00
Support Serv - Business	15,072.70	3,724.30	0.00	11,348.40	11,348.40
Operations and Maintenance	113,680.49	31,692.74	0.00	81,987.75	0.00
Pupil Transportation	850.50	0.00	850.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,919.37	0.00	3,919.37	0.00	0.00
Support Serv - Staff & Personnel	276.42	0.00	0.00	276.42	276.42
Support Serv - Technology	12,515.56	0.00	0.00	12,515.56	12,515.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,089.45	1,934.45	155.00	0.00	0.00
Community Services	211.35	0.00	211.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,353.00	11,353.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	764,028.16	**48,704.49**	**609,195.54**	**106,128.13**	**24,140.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
30902 Will Carleton Charter School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,382,998.00	4,856.00	1,378,142.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	14,730.00	0.00	14,730.00	0.00	0.00
Support Serv - Board of Ed	21,189.00	0.00	21,189.00	0.00	0.00
Support Serv - Executive Adm	173,693.00	0.00	173,693.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	280,520.00	0.00	280,520.00	0.00	0.00
Support Serv - Business	21,141.00	0.00	0.00	21,141.00	21,141.00
Operations and Maintenance	198,136.00	0.00	0.00	198,136.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,064.00	0.00	0.00	41,064.00	41,064.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,504.00	0.00	23,504.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	204,400.00	204,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,361,375.00	**209,256.00**	**1,891,778.00**	**260,341.00**	**62,205.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	347,771.34	0.00	347,771.34	0.00	0.00
Support Serv - Pupil	115,802.83	6,545.91	109,256.92	0.00	0.00
Support Serv - Instructional	714,891.91	0.00	714,891.91	0.00	0.00
Support Serv - Board of Ed	54,319.61	0.00	54,319.61	0.00	0.00
Support Serv - Executive Adm	360,911.49	0.00	360,911.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	497,321.32	84.03	0.00	497,237.29	497,237.29
Operations and Maintenance	186,621.40	0.00	0.00	186,621.40	0.00
Pupil Transportation	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Planning & Research	141,107.03	0.00	141,107.03	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	847,656.55	847,656.55	0.00	0.00	0.00
Facilities Acquisition	29,248.15	23,688.15	5,560.00	0.00	0.00
Special Revenue Funds					
Instructional	1,944,847.02	0.00	1,944,847.02	0.00	0.00
Support Serv - Pupil	1,969,297.71	0.00	1,969,297.71	0.00	0.00
Support Serv - Instructional	573,229.35	18,124.79	555,104.56	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	184,645.37	0.00	184,645.37	0.00	0.00
Support Serv - Business	53,359.55	0.00	0.00	53,359.55	53,359.55
Operations and Maintenance	132,232.03	0.00	0.00	132,232.03	0.00
Pupil Transportation	407,346.38	22,115.00	385,231.38	0.00	0.00
Support Serv - Planning & Research	87,366.48	0.00	87,366.48	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,097,767.19	58,565.43	0.00	1,039,201.76	1,039,201.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,900.00	0.00	4,900.00	0.00	0.00
Payments to Government Agencies	226,240.00	226,240.00	0.00	0.00	0.00
Facilities Acquisition	33,187.85	33,187.85	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,701.98	30,701.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,042,772.54	**1,266,909.69**	**6,867,210.82**	**1,908,652.03**	**1,589,798.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,389,878.23	0.00	4,389,878.23	0.00	0.00
Support Serv - Pupil	120,901.24	0.00	120,901.24	0.00	0.00
Support Serv - Instructional	37,447.96	0.00	37,447.96	0.00	0.00
Support Serv - Board of Ed	32,418.39	0.00	32,418.39	0.00	0.00
Support Serv - Executive Adm	149,395.22	0.00	149,395.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,694.86	0.00	455,694.86	0.00	0.00
Support Serv - Business	161,441.76	93,586.25	0.00	67,855.51	67,855.51
Operations and Maintenance	582,444.46	0.00	0.00	582,444.46	0.00
Pupil Transportation	203,372.88	0.00	203,372.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	82,652.54	0.00	0.00	82,652.54	82,652.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,064.21	0.00	151,064.21	0.00	0.00
Community Services	40,901.87	0.00	40,901.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,781.59	151,159.71	130,621.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,965,467.28	6,965,467.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,793.02	15,793.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,670,655.51	**7,226,006.26**	**5,711,696.74**	**732,952.51**	**150,508.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,179,050.31	2,123.06	2,176,927.25	0.00	0.00
Support Serv - Pupil	545.00	0.00	545.00	0.00	0.00
Support Serv - Instructional	19,959.32	0.00	19,959.32	0.00	0.00
Support Serv - Board of Ed	36,889.24	0.00	36,889.24	0.00	0.00
Support Serv - Executive Adm	197,390.90	0.00	197,390.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,433.97	0.00	274,433.97	0.00	0.00
Support Serv - Business	44,309.66	1,359.99	0.00	42,949.67	42,949.67
Operations and Maintenance	526,240.04	59,196.02	0.00	467,044.02	0.00
Pupil Transportation	164,779.24	0.00	164,779.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,868.18	0.00	0.00	41,868.18	41,868.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,560.67	470.93	130,089.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,467.64	0.00	1,933.64	534.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,198.59	104,096.65	117,101.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,063,146.00	1,063,146.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	119,358.61	119,358.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,022,197.37	**1,349,751.26**	**3,120,050.24**	**552,395.87**	**84,817.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31030 Public Schools of Calumet, Laurium & Keweenaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,201,619.61	39,880.57	8,161,739.04	0.00	0.00
Support Serv - Pupil	452,513.22	0.00	452,513.22	0.00	0.00
Support Serv - Instructional	122,765.52	0.00	122,765.52	0.00	0.00
Support Serv - Board of Ed	30,802.35	0.00	30,802.35	0.00	0.00
Support Serv - Executive Adm	210,085.88	0.00	210,085.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,012,362.42	2,049.00	1,010,313.42	0.00	0.00
Support Serv - Business	222,098.19	21,453.78	7,314.01	193,330.40	193,330.40
Operations and Maintenance	1,321,052.86	56,341.95	0.00	1,264,710.91	0.00
Pupil Transportation	481,388.52	0.00	481,388.52	0.00	0.00
Support Serv - Planning & Research	3,026.25	0.00	3,026.25	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	100,615.61	3,429.25	7,314.01	89,872.35	89,872.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	83,553.57	5,091.69	78,461.88	0.00	0.00
Payments to Government Agencies	31,467.50	31,467.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	42,514.68	0.00	0.00	42,514.68	0.00
Pupil Transportation	2,400.91	0.00	2,400.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,040,778.63	460,995.59	579,783.04	0.00	0.00
Community Services	63,796.80	4,794.21	59,002.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,272,968.91	1,272,968.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	100,017.20	100,017.20	0.00	0.00	0.00
Trust Funds					
All Costs *	29,800.00	0.00	29,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,825,628.63	**1,998,489.65**	**11,236,710.64**	**1,590,428.34**	**283,202.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,476,262.39	15,193.00	1,461,069.39	0.00	0.00
Support Serv - Pupil	286.50	0.00	286.50	0.00	0.00
Support Serv - Instructional	17,287.72	0.00	17,287.72	0.00	0.00
Support Serv - Board of Ed	24,242.82	0.00	24,242.82	0.00	0.00
Support Serv - Executive Adm	191,992.77	0.00	191,992.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,167.33	5,862.00	42,305.33	0.00	0.00
Support Serv - Business	39,821.00	0.00	0.00	39,821.00	39,821.00
Operations and Maintenance	181,007.78	640.83	0.00	180,366.95	0.00
Pupil Transportation	89,744.38	0.00	89,744.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,995.75	0.00	5,995.75	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,478.15	0.00	0.00	34,478.15	34,478.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	68,771.59	0.00	68,771.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,279.37	64,058.29	54,221.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	442,439.95	442,439.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,715.56	4,715.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,743,493.06	**532,909.63**	**1,955,917.33**	**254,666.10**	**74,299.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31070 Elm River Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	117,195.00	0.00	117,195.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,683.00	0.00	9,683.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	60,178.00	4,629.00	0.00	55,549.00	55,549.00
Operations and Maintenance	63,286.00	823.00	0.00	62,463.00	0.00
Pupil Transportation	23,706.00	0.00	23,706.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,910.00	6,616.00	22,294.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	302,958.00	**12,068.00**	**172,878.00**	**118,012.00**	**55,549.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31100 Dollar Bay-Tamarack City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,582,545.78	9,360.00	1,573,185.78	0.00	0.00
Support Serv - Pupil	22,034.68	0.00	22,034.68	0.00	0.00
Support Serv - Instructional	59,553.95	0.00	59,553.95	0.00	0.00
Support Serv - Board of Ed	23,655.31	0.00	23,655.31	0.00	0.00
Support Serv - Executive Adm	159,875.47	1,225.00	158,650.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,532.09	0.00	215,532.09	0.00	0.00
Support Serv - Business	28,106.78	3,038.12	0.00	25,068.66	25,068.66
Operations and Maintenance	212,332.96	10,063.00	0.00	202,269.96	0.00
Pupil Transportation	78,586.03	0.00	78,586.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	14,484.26	14,484.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,242.03	7,800.57	173,441.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,938.51	1,938.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	186,010.00	186,010.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,765,897.85	**233,919.46**	**2,304,639.77**	**227,338.62**	**25,068.66**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31110 Houghton-Portage Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,656,293.96	28,007.34	6,628,286.62	0.00	0.00
Support Serv - Pupil	302,477.14	0.00	302,477.14	0.00	0.00
Support Serv - Instructional	213,797.62	1,023.91	212,773.71	0.00	0.00
Support Serv - Board of Ed	76,501.25	0.00	76,501.25	0.00	0.00
Support Serv - Executive Adm	201,325.86	0.00	201,325.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	538,717.24	1,047.03	537,670.21	0.00	0.00
Support Serv - Business	189,941.30	16,567.87	0.00	173,373.43	173,373.43
Operations and Maintenance	833,602.88	30,023.53	0.00	803,579.35	0.00
Pupil Transportation	317,025.98	0.00	317,025.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	115,743.69	3,651.32	0.00	112,092.37	112,092.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,775.19	10,215.81	371,559.38	0.00	0.00
Community Services	7,011.76	0.00	7,011.76	0.00	0.00
Payments to Government Agencies	15,935.28	15,935.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	731,362.95	434,793.69	296,569.26	0.00	0.00
Community Services	186.00	0.00	186.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,237,600.22	2,237,600.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	92,585.63	92,585.63	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,914,383.95	**2,871,451.63**	**8,953,887.17**	**1,089,045.15**	**285,465.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31130 Lake Linden-Hubbell School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,828,327.56	0.00	2,828,327.56	0.00	0.00
Support Serv - Pupil	125,517.72	0.00	125,517.72	0.00	0.00
Support Serv - Instructional	47,115.93	0.00	47,115.93	0.00	0.00
Support Serv - Board of Ed	48,208.25	0.00	48,208.25	0.00	0.00
Support Serv - Executive Adm	64,143.94	0.00	64,143.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,363.77	0.00	180,363.77	0.00	0.00
Support Serv - Business	178,122.99	0.00	0.00	178,122.99	178,122.99
Operations and Maintenance	407,760.70	0.00	0.00	407,760.70	0.00
Pupil Transportation	184,341.21	0.00	184,341.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	81,086.93	15,177.37	6,000.00	59,909.56	59,909.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,861.84	2,547.26	113,314.58	0.00	0.00
Community Services	7,900.80	0.00	7,900.80	0.00	0.00
Payments to Government Agencies	9,266.70	9,266.70	0.00	0.00	0.00
Facilities Acquisition	9,924.99	9,924.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,986.57	153,832.86	123,153.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,393,141.56	3,393,141.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	15,400.00	0.00	15,400.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,973,471.46	**3,583,890.74**	**3,743,787.47**	**645,793.25**	**238,032.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	778,461.00	0.00	778,461.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,022.00	0.00	3,022.00	0.00	0.00
Support Serv - Board of Ed	19,234.00	0.00	19,234.00	0.00	0.00
Support Serv - Executive Adm	183,375.00	0.00	183,375.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	83,589.00	0.00	0.00	83,589.00	0.00
Pupil Transportation	89,979.00	0.00	89,979.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,814.00	0.00	6,814.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,799.00	32,784.00	32,015.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,229,273.00	**32,784.00**	**1,112,900.00**	**83,589.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	243,319.76	859.00	242,460.76	0.00	0.00
Support Serv - Pupil	325,795.52	0.00	325,795.52	0.00	0.00
Support Serv - Instructional	461,670.89	1,036.24	460,634.65	0.00	0.00
Support Serv - Board of Ed	25,089.10	0.00	25,089.10	0.00	0.00
Support Serv - Executive Adm	141,257.38	137.25	141,120.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,151.25	422.85	148,728.40	0.00	0.00
Support Serv - Business	232,024.50	1,744.17	0.00	230,280.33	230,280.33
Operations and Maintenance	31,982.37	5,101.22	0.00	26,881.15	0.00
Pupil Transportation	31,741.00	0.00	31,741.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15.76	0.00	0.00	15.76	15.76
Support Serv - Technology	1,529.96	761.00	0.00	768.96	768.96
Support Serv - Pupil Accounting	18,632.75	137.25	18,495.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	42,290.16	0.00	42,290.16	0.00	0.00
Payments to Government Agencies	71,473.63	71,473.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,905,404.54	94,652.53	3,810,752.01	0.00	0.00
Support Serv - Pupil	2,859,919.03	1,685.06	2,858,233.97	0.00	0.00
Support Serv - Instructional	738,058.94	10,098.11	727,960.83	0.00	0.00
Support Serv - Board of Ed	19,821.45	0.00	19,821.45	0.00	0.00
Support Serv - Executive Adm	111,038.05	827.61	110,210.44	0.00	0.00
Support Serv - Grant Writer	3,810.00	0.00	3,810.00	0.00	0.00
Support Serv - School Adm	444,789.95	3,451.56	441,338.39	0.00	0.00
Support Serv - Business	412,372.45	8,156.85	0.00	404,215.60	404,215.60
Operations and Maintenance	595,502.57	22,343.15	0.00	573,159.42	0.00
Pupil Transportation	162,967.65	19,812.90	143,154.75	0.00	0.00
Support Serv - Planning & Research	113,013.58	0.00	113,013.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	330,306.36	45,179.36	0.00	285,127.00	285,127.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	59,209.76	0.00	59,209.76	0.00	0.00
Payments to Government Agencies	1,929,367.90	1,929,367.90	0.00	0.00	0.00
Facilities Acquisition	216.25	0.00	216.25	0.00	0.00
Debt Service Funds					
All Costs **	290,460.39	290,460.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,752,232.90	**2,507,708.03**	**9,724,076.65**	**1,520,448.22**	**920,407.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,072,828.99	41,170.20	6,031,658.79	0.00	0.00
Support Serv - Pupil	367,095.01	0.00	367,095.01	0.00	0.00
Support Serv - Instructional	261,159.12	0.00	261,159.12	0.00	0.00
Support Serv - Board of Ed	5,031.87	0.00	5,031.87	0.00	0.00
Support Serv - Executive Adm	476,118.42	14,352.49	461,765.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,891.18	0.00	673,891.18	0.00	0.00
Support Serv - Business	10,132.85	10,132.85	0.00	0.00	0.00
Operations and Maintenance	831,914.83	7,993.00	0.00	823,921.83	0.00
Pupil Transportation	387,904.44	0.00	387,904.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,772.74	13,281.36	167,491.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,526.95	0.00	9,145.87	381.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	513,692.23	219,156.10	294,536.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,101,163.28	6,101,163.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,891,231.91	**6,407,249.28**	**8,659,679.72**	**824,302.91**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,462,538.33	3,167.20	1,459,371.13	0.00	0.00
Support Serv - Pupil	65,778.14	0.00	65,778.14	0.00	0.00
Support Serv - Instructional	78,822.23	609.44	78,212.79	0.00	0.00
Support Serv - Board of Ed	20,599.75	0.00	20,599.75	0.00	0.00
Support Serv - Executive Adm	199,868.00	0.00	199,868.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	111,902.23	499.99	111,402.24	0.00	0.00
Support Serv - Business	9,870.94	6,730.33	0.00	3,140.61	3,140.61
Operations and Maintenance	224,323.50	369.98	0.00	223,953.52	0.00
Pupil Transportation	95,143.95	1,770.75	93,373.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,069.67	0.00	7,264.51	1,805.16	1,805.16
Support Serv - Technology	65.00	0.00	0.00	65.00	65.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	80,963.72	4,920.78	76,042.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,611.28	0.00	3,500.00	9,111.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	113,847.94	56,298.83	57,549.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	805,307.23	805,307.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,679,902.45	1,679,902.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,970,614.36	**2,559,576.98**	**2,172,961.81**	**238,075.57**	**5,010.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	157,710.65	0.00	157,710.65	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,069.06	2,069.06	0.00	0.00	0.00
Support Serv - Board of Ed	16,938.14	1,531.76	15,406.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,593.00	0.00	7,593.00	0.00	0.00
Support Serv - Business	767.00	0.00	0.00	767.00	767.00
Operations and Maintenance	20,668.99	1,125.00	0.00	19,543.99	0.00
Pupil Transportation	699.13	0.00	699.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,555.00	1,555.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	208,000.97	**6,280.82**	**181,409.16**	**20,310.99**	**767.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32050 Elkton-Pigeon-Bay Port Laker Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,118,128.19	3,080.57	5,115,047.62	0.00	0.00
Support Serv - Pupil	271,469.33	0.00	271,469.33	0.00	0.00
Support Serv - Instructional	223,222.38	13,404.30	209,818.08	0.00	0.00
Support Serv - Board of Ed	44,096.48	0.00	44,096.48	0.00	0.00
Support Serv - Executive Adm	225,919.07	0.00	225,919.07	0.00	0.00
Support Serv - Grant Writer	9,127.17	0.00	9,127.17	0.00	0.00
Support Serv - School Adm	422,406.76	555.12	421,851.64	0.00	0.00
Support Serv - Business	192,567.28	16,429.79	11,251.56	164,885.93	164,885.93
Operations and Maintenance	664,491.73	9,819.68	0.00	654,672.05	0.00
Pupil Transportation	441,531.99	0.00	441,531.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,077.87	275.58	17,802.29	0.00	0.00
Support Serv - Staff & Personnel	10,012.55	0.00	0.00	10,012.55	10,012.55
Support Serv - Technology	166,767.33	3,819.93	0.00	162,947.40	162,947.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,585.56	0.00	194,585.56	0.00	0.00
Community Services	3,310.90	0.00	3,310.90	0.00	0.00
Payments to Government Agencies	19,639.99	19,639.99	0.00	0.00	0.00
Facilities Acquisition	9,200.00	9,200.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,776.94	0.00	9,776.94	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,238.50	0.00	17,891.81	1,346.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,904.40	185,341.21	187,563.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	992,571.21	992,571.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	605,761.79	605,761.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,034,807.42	**1,859,899.17**	**7,181,043.63**	**993,864.62**	**337,845.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,485,278.19	18,348.51	2,466,929.68	0.00	0.00
Support Serv - Pupil	5,265.41	0.00	5,265.41	0.00	0.00
Support Serv - Instructional	44,999.71	0.00	44,999.71	0.00	0.00
Support Serv - Board of Ed	42,906.83	0.00	42,906.83	0.00	0.00
Support Serv - Executive Adm	272,792.69	41,282.35	231,510.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,843.97	0.00	239,843.97	0.00	0.00
Support Serv - Business	112,085.50	0.00	13,564.47	98,521.03	98,521.03
Operations and Maintenance	566,855.89	6,323.90	0.00	560,531.99	0.00
Pupil Transportation	280,912.92	0.00	280,912.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	377.41	0.00	377.41	0.00	0.00
Support Serv - Technology	28,784.41	0.00	0.00	28,784.41	28,784.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,693.84	11,883.37	125,810.47	0.00	0.00
Community Services	5,359.00	0.00	5,359.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,886.42	0.00	0.00	1,886.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,169.61	102,850.60	131,319.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	846,803.68	846,803.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,000.00	40,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,346,015.48	**1,067,492.41**	**3,588,799.22**	**689,723.85**	**127,305.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,569,640.96	201,346.32	2,368,294.64	0.00	0.00
Support Serv - Pupil	40,983.53	0.00	40,983.53	0.00	0.00
Support Serv - Instructional	86,400.75	0.00	86,400.75	0.00	0.00
Support Serv - Board of Ed	24,638.05	0.00	24,638.05	0.00	0.00
Support Serv - Executive Adm	190,896.92	3,370.60	187,526.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	272,075.42	0.00	272,075.42	0.00	0.00
Support Serv - Business	77,122.63	405.01	0.00	76,717.62	76,717.62
Operations and Maintenance	348,668.65	0.00	0.00	348,668.65	0.00
Pupil Transportation	210,497.79	0.00	210,497.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,633.32	0.00	4,143.02	1,490.30	1,490.30
Support Serv - Technology	51,315.07	14,931.99	11,304.83	25,078.25	25,078.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,930.70	2,216.16	133,714.54	0.00	0.00
Community Services	1,514.46	0.00	1,514.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	216,743.62	98,382.06	118,361.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	715,925.00	715,925.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,947,986.87	**1,036,577.14**	**3,459,454.91**	**451,954.82**	**103,286.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32090 Owendale-Gagetown Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,094,702.91	0.00	1,094,702.91	0.00	0.00
Support Serv - Pupil	20,501.58	0.00	20,501.58	0.00	0.00
Support Serv - Instructional	2,002.46	0.00	2,002.46	0.00	0.00
Support Serv - Board of Ed	25,388.66	0.00	25,388.66	0.00	0.00
Support Serv - Executive Adm	51,753.27	0.00	51,753.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	133,652.50	0.00	133,652.50	0.00	0.00
Support Serv - Business	38,098.11	3,592.22	0.00	34,505.89	34,505.89
Operations and Maintenance	166,715.51	0.00	0.00	166,715.51	0.00
Pupil Transportation	92,194.67	0.00	92,194.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,925.72	4,553.00	6,879.01	15,493.71	15,493.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,008.77	0.00	60,008.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,111.63	60,919.93	59,191.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,832,055.79	**69,065.15**	**1,546,275.53**	**216,715.11**	**49,999.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32130 Port Hope Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	433,511.17	0.00	433,511.17	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	8,498.75	0.00	8,498.75	0.00	0.00
Support Serv - Executive Adm	109,786.98	0.00	109,786.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	58,925.39	0.00	58,925.39	0.00	0.00
Support Serv - Business	2,059.29	1,339.29	0.00	720.00	720.00
Operations and Maintenance	142,345.78	0.00	0.00	142,345.78	0.00
Pupil Transportation	69,200.09	0.00	69,200.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,158.73	0.00	38,158.73	0.00	0.00
Community Services	40,227.69	0.00	40,227.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,425.56	28,558.33	22,867.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	309,818.25	309,818.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,263,957.68	**339,715.87**	**781,176.03**	**143,065.78**	**720.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,568,141.01	14,246.50	4,553,894.51	0.00	0.00
Support Serv - Pupil	186,773.32	0.00	186,773.32	0.00	0.00
Support Serv - Instructional	242,019.28	0.00	242,019.28	0.00	0.00
Support Serv - Board of Ed	7,833.66	0.00	7,833.66	0.00	0.00
Support Serv - Executive Adm	196,816.82	419.44	196,397.38	0.00	0.00
Support Serv - Grant Writer	1,300.00	0.00	1,300.00	0.00	0.00
Support Serv - School Adm	416,235.30	816.10	415,419.20	0.00	0.00
Support Serv - Business	138,269.01	0.00	752.12	137,516.89	137,516.89
Operations and Maintenance	561,991.82	82,962.86	0.00	479,028.96	0.00
Pupil Transportation	327,550.04	3,889.00	323,661.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,378.55	0.00	0.00	5,378.55	5,378.55
Support Serv - Technology	57,838.10	0.00	0.00	57,838.10	57,838.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,080.00	20,659.80	227,420.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,441.12	22,441.12	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	343,141.49	170,601.66	172,539.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	191,862.71	191,862.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	48,842.19	48,842.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,564,514.42	**556,741.38**	**6,328,010.54**	**679,762.50**	**200,733.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32260 Colfax Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	129,650.43	715.00	128,935.43	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,239.87	1,239.87	0.00	0.00	0.00
Support Serv - Board of Ed	20,847.69	0.00	20,847.69	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,161.77	274.97	0.00	11,886.80	0.00
Pupil Transportation	797.97	0.00	797.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	164,697.73	**2,229.84**	**150,581.09**	**11,886.80**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32610 Sigel Township S/D #3F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	108,322.81	0.00	108,322.81	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,401.25	0.00	2,401.25	0.00	0.00
Support Serv - Board of Ed	19,015.55	0.00	19,015.55	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	505.00	0.00	0.00	505.00	505.00
Operations and Maintenance	9,849.30	0.00	0.00	9,849.30	0.00
Pupil Transportation	255.21	0.00	255.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	37.49	0.00	37.49	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412.91	412.91	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	140,799.52	**412.91**	**130,032.31**	**10,354.30**	**505.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32620 Sigel Township S/D #4F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	135,711.85	0.00	135,711.85	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,182.50	2,182.50	0.00	0.00	0.00
Support Serv - Board of Ed	20,913.36	0.00	20,913.36	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	643.00	0.00	0.00	643.00	643.00
Operations and Maintenance	16,059.53	1,456.85	0.00	14,602.68	0.00
Pupil Transportation	60.00	0.00	60.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	175,570.24	**3,639.35**	**156,685.21**	**15,245.68**	**643.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32630 Sigel Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	84,694.43	0.00	84,694.43	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	23,967.34	0.00	23,967.34	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,897.16	0.00	0.00	5,897.16	0.00
Pupil Transportation	1,993.03	0.00	1,993.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	519.76	519.76	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	117,071.72	**519.76**	**110,654.80**	**5,897.16**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
32650 Verona Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	160,942.72	0.00	160,942.72	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,337.18	2,337.18	0.00	0.00	0.00
Support Serv - Board of Ed	22,472.44	0.00	22,472.44	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,821.37	0.00	0.00	20,821.37	0.00
Pupil Transportation	220.00	0.00	220.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	206,793.71	**2,337.18**	**183,635.16**	**20,821.37**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,497,417.11	0.00	7,497,417.11	0.00	0.00
Support Serv - Pupil	188,258.49	0.00	188,258.49	0.00	0.00
Support Serv - Instructional	2,750,186.90	4,215.34	2,745,971.56	0.00	0.00
Support Serv - Board of Ed	52,664.76	0.00	52,664.76	0.00	0.00
Support Serv - Executive Adm	203,676.54	427.01	203,249.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,739.46	0.00	348,739.46	0.00	0.00
Support Serv - Business	1,355,299.57	0.00	7,756.94	1,347,542.63	1,347,542.63
Operations and Maintenance	129,998.51	961.57	11,915.94	117,121.00	0.00
Pupil Transportation	1,304,195.79	1,166.12	1,303,029.67	0.00	0.00
Support Serv - Planning & Research	446,303.01	0.00	446,303.01	0.00	0.00
Support Serv - Communication	119,319.05	0.00	119,319.05	0.00	0.00
Support Serv - Staff & Personnel	85,469.17	612.25	700.00	84,156.92	84,156.92
Support Serv - Technology	1,065,215.71	10,176.37	7,327.89	1,047,711.45	1,047,711.45
Support Serv - Pupil Accounting	198,106.26	774.30	197,331.96	0.00	0.00
Support Serv - Central - Other	50,643.32	0.00	50,643.32	0.00	0.00
Support Serv - Other	77,619.45	0.00	77,619.45	0.00	0.00
Community Services	311,577.90	0.00	311,577.90	0.00	0.00
Payments to Government Agencies	4,901,704.83	4,901,704.83	0.00	0.00	0.00
Facilities Acquisition	4,780.29	4,780.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,410,485.44	214,285.84	9,196,199.60	0.00	0.00
Support Serv - Pupil	11,328,467.75	74,685.65	11,253,782.10	0.00	0.00
Support Serv - Instructional	2,026,392.59	10,114.47	2,016,278.12	0.00	0.00
Support Serv - Board of Ed	27,971.00	0.00	27,971.00	0.00	0.00
Support Serv - Executive Adm	434,613.59	759.14	433,854.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,220,978.83	5,254.32	1,215,724.51	0.00	0.00
Support Serv - Business	1,072,810.22	0.00	0.00	1,072,810.22	1,072,810.22
Operations and Maintenance	1,155,942.24	16,183.71	0.00	1,139,758.53	0.00
Pupil Transportation	7,906,430.27	17,965.00	7,888,465.27	0.00	0.00
Support Serv - Planning & Research	53,913.67	0.00	53,913.67	0.00	0.00
Support Serv - Communication	314,704.91	0.00	314,704.91	0.00	0.00
Support Serv - Staff & Personnel	355,538.79	2,989.20	0.00	352,549.59	352,549.59
Support Serv - Technology	1,089,560.83	91,587.27	38,537.25	959,436.31	959,436.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	83,277.79	6,622.73	76,655.06	0.00	0.00
Support Serv - Other	617,132.51	0.00	617,132.51	0.00	0.00
Community Services	971,374.64	0.00	971,374.64	0.00	0.00
Payments to Government Agencies	34,919,368.99	34,919,368.99	0.00	0.00	0.00
Facilities Acquisition	59,205.37	59,205.37	0.00	0.00	0.00
Debt Service Funds					
All Costs **	625,873.50	625,873.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,436,028.12	2,436,028.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	97,201,247.17	**43,405,741.39**	**47,674,419.13**	**6,121,086.65**	**4,864,207.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,117,970.84	57,184.53	22,060,786.31	0.00	0.00
Support Serv - Pupil	2,281,130.66	1,545.00	2,279,585.66	0.00	0.00
Support Serv - Instructional	2,108,526.90	18,631.45	2,089,895.45	0.00	0.00
Support Serv - Board of Ed	109,325.95	3,248.02	106,077.93	0.00	0.00
Support Serv - Executive Adm	259,531.15	3,807.09	255,724.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,400,589.52	9,126.44	2,391,463.08	0.00	0.00
Support Serv - Business	374,841.13	4,871.79	0.00	369,969.34	369,969.34
Operations and Maintenance	3,222,137.61	12,389.41	0.00	3,209,748.20	0.00
Pupil Transportation	905,263.08	0.00	905,263.08	0.00	0.00
Support Serv - Planning & Research	39,643.00	0.00	39,643.00	0.00	0.00
Support Serv - Communication	50,950.01	0.00	50,950.01	0.00	0.00
Support Serv - Staff & Personnel	240,297.53	1,154.34	4,283.08	234,860.11	234,860.11
Support Serv - Technology	237,929.55	10,562.09	0.00	227,367.46	227,367.46
Support Serv - Pupil Accounting	14,105.24	0.00	14,105.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	606,046.34	0.00	606,046.34	0.00	0.00
Community Services	21,494.23	0.00	21,494.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	57,594.66	0.00	57,594.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,750.00	0.00	3,750.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	34,645.42	0.00	34,645.42	0.00	0.00
Operations and Maintenance	49,365.54	33,900.00	15,465.54	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,040,674.05	505,182.33	535,491.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,485,428.82	7,485,428.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,766,085.26	1,766,085.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,427,326.49	**9,913,116.57**	**31,472,264.81**	**4,041,945.11**	**832,196.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,611,670.18	154,977.18	88,456,693.00	0.00	0.00
Support Serv - Pupil	14,567,213.38	11,366.52	14,555,846.86	0.00	0.00
Support Serv - Instructional	6,977,615.52	91,910.43	6,885,705.09	0.00	0.00
Support Serv - Board of Ed	313,063.17	28,309.88	284,753.29	0.00	0.00
Support Serv - Executive Adm	302,860.23	7,331.62	295,528.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,727,012.16	9,274.32	7,717,737.84	0.00	0.00
Support Serv - Business	4,005,575.02	32,438.93	38,067.47	3,935,068.62	3,935,068.62
Operations and Maintenance	13,990,365.09	2,397.20	876,940.89	13,111,027.00	0.00
Pupil Transportation	8,677,502.79	6,023.61	8,671,479.18	0.00	0.00
Support Serv - Planning & Research	298,515.02	0.00	298,515.02	0.00	0.00
Support Serv - Communication	8,329.69	971.00	7,358.69	0.00	0.00
Support Serv - Staff & Personnel	768,148.55	12,681.16	46,745.35	708,722.04	708,722.04
Support Serv - Technology	1,273,507.60	67,017.72	26,324.87	1,180,165.01	1,180,165.01
Support Serv - Pupil Accounting	684,493.80	5,001.49	679,492.31	0.00	0.00
Support Serv - Central - Other	54.00	0.00	54.00	0.00	0.00
Support Serv - Other	1,409,544.27	1,914.99	1,407,629.28	0.00	0.00
Community Services	522,947.85	26,216.82	496,731.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	68,864.10	0.00	67,477.37	1,386.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,651,335.63	636,835.32	6,014,500.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,859,669.36	5,859,669.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,003,206.10	5,003,206.10	0.00	0.00	0.00
Trust Funds					
All Costs *	141,541.77	0.00	141,541.77	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	167,863,035.28	**11,957,543.65**	**136,969,122.23**	**18,936,369.40**	**5,823,955.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,457,572.44	4,134.95	4,453,437.49	0.00	0.00
Support Serv - Pupil	452,050.13	0.00	452,050.13	0.00	0.00
Support Serv - Instructional	213,184.12	32,239.57	180,944.55	0.00	0.00
Support Serv - Board of Ed	32,621.43	0.00	32,621.43	0.00	0.00
Support Serv - Executive Adm	257,332.67	4,063.00	253,269.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	516,002.04	0.00	516,002.04	0.00	0.00
Support Serv - Business	95,997.23	796.66	1,500.00	93,700.57	93,700.57
Operations and Maintenance	646,373.07	5,423.51	0.00	640,949.56	0.00
Pupil Transportation	403,886.79	0.00	403,886.79	0.00	0.00
Support Serv - Planning & Research	2,273.00	0.00	2,273.00	0.00	0.00
Support Serv - Communication	2,068.41	0.00	2,068.41	0.00	0.00
Support Serv - Staff & Personnel	1,962.40	0.00	900.00	1,062.40	1,062.40
Support Serv - Technology	71,388.22	618.22	1,000.00	69,770.00	69,770.00
Support Serv - Pupil Accounting	8,125.00	0.00	8,125.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	216,240.62	0.00	216,240.62	0.00	0.00
Community Services	456.11	0.00	456.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,269.76	4,269.76	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,923.21	190,993.93	220,929.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	359,315.67	359,315.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	149,977.72	149,977.72	0.00	0.00	0.00
Trust Funds					
All Costs *	9,283.66	0.00	9,283.66	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,312,303.70	**751,832.99**	**6,754,988.18**	**805,482.53**	**164,532.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,777,674.77	9,357.49	14,768,317.28	0.00	0.00
Support Serv - Pupil	2,404,476.66	0.00	2,404,476.66	0.00	0.00
Support Serv - Instructional	1,035,304.25	0.00	1,035,304.25	0.00	0.00
Support Serv - Board of Ed	56,030.67	0.00	56,030.67	0.00	0.00
Support Serv - Executive Adm	317,592.92	0.00	317,592.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,579,245.64	0.00	1,579,245.64	0.00	0.00
Support Serv - Business	536,678.65	36,261.66	0.00	500,416.99	500,416.99
Operations and Maintenance	2,576,224.49	8,400.00	0.00	2,567,824.49	0.00
Pupil Transportation	984,062.55	161,476.00	822,586.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25.00	0.00	25.00	0.00	0.00
Support Serv - Technology	533,162.68	53,040.00	0.00	480,122.68	480,122.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,089.50	0.00	419,089.50	0.00	0.00
Community Services	790,929.75	773.98	790,155.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,252.54	0.00	25,627.00	5,625.54	5,625.54
Operations and Maintenance	30,888.90	0.00	25,328.88	5,560.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	888,892.60	446,527.49	442,365.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,772,977.58	5,772,977.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	465,090.32	465,090.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,199,599.47	**6,953,904.52**	**22,686,145.23**	**3,559,549.72**	**986,165.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,774,671.36	2,092.94	35,772,578.42	0.00	0.00
Support Serv - Pupil	5,044,246.84	0.00	5,044,246.84	0.00	0.00
Support Serv - Instructional	2,889,827.89	64,038.07	2,825,789.82	0.00	0.00
Support Serv - Board of Ed	96,223.64	0.00	96,223.64	0.00	0.00
Support Serv - Executive Adm	297,724.69	0.00	297,724.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,978,442.47	0.00	2,978,442.47	0.00	0.00
Support Serv - Business	1,008,130.95	121,295.00	0.00	886,835.95	886,835.95
Operations and Maintenance	4,766,230.21	30,393.03	0.00	4,735,837.18	0.00
Pupil Transportation	1,289,197.54	0.00	1,289,197.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	423,639.34	47.51	0.00	423,591.83	423,591.83
Support Serv - Technology	442,923.55	99,316.87	0.00	343,606.68	343,606.68
Support Serv - Pupil Accounting	36,523.31	0.00	36,523.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	773,189.34	0.00	773,189.34	0.00	0.00
Community Services	1,456,579.15	0.00	1,456,579.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,478.22	0.00	3,403.45	1,074.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,110,430.72	990,643.83	1,119,786.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,803,102.19	13,803,102.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	836,566.25	836,566.25	0.00	0.00	0.00
Trust Funds					
All Costs *	2,516.09	0.00	2,516.09	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	74,034,643.75	**15,947,495.69**	**51,696,201.65**	**6,390,946.41**	**1,654,034.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,378,678.79	13,731.13	7,364,947.66	0.00	0.00
Support Serv - Pupil	804,485.19	0.00	804,485.19	0.00	0.00
Support Serv - Instructional	451,335.21	71,138.00	380,197.21	0.00	0.00
Support Serv - Board of Ed	40,062.84	0.00	40,062.84	0.00	0.00
Support Serv - Executive Adm	241,059.34	0.00	241,059.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	742,145.56	0.00	742,145.56	0.00	0.00
Support Serv - Business	207,888.69	16,226.99	8,242.00	183,419.70	183,419.70
Operations and Maintenance	1,245,589.54	148,566.17	0.00	1,097,023.37	0.00
Pupil Transportation	765,469.57	99,277.95	666,191.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,197.25	0.00	3,197.25	0.00	0.00
Support Serv - Staff & Personnel	2,191.00	0.00	370.00	1,821.00	1,821.00
Support Serv - Technology	178,923.19	3,635.08	0.00	175,288.11	175,288.11
Support Serv - Pupil Accounting	28,738.43	0.00	28,738.43	0.00	0.00
Support Serv - Central - Other	39,217.38	0.00	39,217.38	0.00	0.00
Support Serv - Other	281,469.51	0.00	281,469.51	0.00	0.00
Community Services	71,252.58	0.00	71,252.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	73,100.00	73,100.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	626,041.68	321,550.04	304,491.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,686,194.38	5,686,194.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	385,561.15	385,561.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,252,601.28	**6,818,980.89**	**10,976,068.21**	**1,457,552.18**	**360,528.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,044,892.49	89,615.45	16,955,277.04	0.00	0.00
Support Serv - Pupil	1,828,949.57	1,080.00	1,827,869.57	0.00	0.00
Support Serv - Instructional	1,100,102.38	22,300.41	1,077,801.97	0.00	0.00
Support Serv - Board of Ed	54,168.85	0.00	54,168.85	0.00	0.00
Support Serv - Executive Adm	269,686.82	0.00	269,686.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,423,084.27	6,713.43	1,416,370.84	0.00	0.00
Support Serv - Business	394,787.74	128,670.97	0.00	266,116.77	266,116.77
Operations and Maintenance	2,333,681.88	14,202.20	0.00	2,319,479.68	0.00
Pupil Transportation	1,099,444.88	86,350.00	1,013,094.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	168,051.27	0.00	558.00	167,493.27	167,493.27
Support Serv - Technology	563,527.80	117,916.27	74,755.94	370,855.59	370,855.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	684,565.53	23,904.48	660,661.05	0.00	0.00
Community Services	356,821.16	2,001.10	354,820.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,393.00	9,393.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,422,184.65	669,353.68	752,830.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,673,584.94	2,673,584.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	447,549.75	447,549.75	0.00	0.00	0.00
Trust Funds					
All Costs *	1,098.18	0.00	1,098.18	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,875,575.16	**4,292,635.68**	**24,458,994.17**	**3,123,945.31**	**804,465.63**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,274,754.18	14,363.04	25,260,391.14	0.00	0.00
Support Serv - Pupil	2,140,129.56	0.00	2,140,129.56	0.00	0.00
Support Serv - Instructional	1,738,631.68	10,623.78	1,728,007.90	0.00	0.00
Support Serv - Board of Ed	85,115.59	0.00	85,115.59	0.00	0.00
Support Serv - Executive Adm	359,724.59	0.00	359,724.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,072,320.53	0.00	2,072,320.53	0.00	0.00
Support Serv - Business	1,076,125.20	0.00	0.00	1,076,125.20	1,076,125.20
Operations and Maintenance	3,560,656.03	10,909.47	22,305.00	3,527,441.56	0.00
Pupil Transportation	917,843.32	0.00	917,843.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,584.77	0.00	0.00	4,584.77	4,584.77
Support Serv - Technology	272,981.42	0.00	0.00	272,981.42	272,981.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,100.00	1,100.00	0.00	0.00	0.00
Support Serv - Other	665,641.14	0.00	665,641.14	0.00	0.00
Community Services	13,875.11	0.00	13,875.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,553,349.15	696,774.89	856,574.26	0.00	0.00
Community Services	1,836,328.77	28,730.72	1,807,598.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,006,106.26	7,006,106.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,065,582.75	1,065,582.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,644,850.05	**8,834,190.91**	**35,929,526.19**	**4,881,132.95**	**1,353,691.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,148,183.93	5,364.40	8,142,819.53	0.00	0.00
Support Serv - Pupil	709,659.55	0.00	709,659.55	0.00	0.00
Support Serv - Instructional	614,900.11	47,167.86	567,732.25	0.00	0.00
Support Serv - Board of Ed	46,749.36	0.00	46,749.36	0.00	0.00
Support Serv - Executive Adm	345,469.03	0.00	345,469.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	950,639.86	0.00	950,639.86	0.00	0.00
Support Serv - Business	287,200.67	10,027.50	19,072.00	258,101.17	258,101.17
Operations and Maintenance	1,455,023.77	7,038.68	70,500.00	1,377,485.09	0.00
Pupil Transportation	598,324.02	0.00	598,324.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,021.00	0.00	11,061.00	960.00	960.00
Support Serv - Technology	316.73	0.00	316.73	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,999.61	820.00	259,179.61	0.00	0.00
Community Services	369,895.77	522.76	369,373.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,407.50	0.00	1,407.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	643,957.49	314,910.19	329,047.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,447,727.25	1,447,727.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,891,475.65	**1,833,578.64**	**12,421,350.75**	**1,636,546.26**	**259,061.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,204,095.92	2,549.42	18,201,546.50	0.00	0.00
Support Serv - Pupil	1,842,460.20	0.00	1,842,460.20	0.00	0.00
Support Serv - Instructional	1,985,263.49	109,629.05	1,875,634.44	0.00	0.00
Support Serv - Board of Ed	60,849.59	0.00	60,849.59	0.00	0.00
Support Serv - Executive Adm	310,881.73	0.00	310,881.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,863,978.60	1,753.94	1,862,224.66	0.00	0.00
Support Serv - Business	473,614.91	84,154.24	0.00	389,460.67	389,460.67
Operations and Maintenance	3,045,422.50	33,640.87	0.00	3,011,781.63	0.00
Pupil Transportation	1,036,750.03	128,982.00	907,768.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	91,082.94	0.00	91,082.94	0.00	0.00
Support Serv - Staff & Personnel	281,066.31	0.00	0.00	281,066.31	281,066.31
Support Serv - Technology	269,148.79	0.00	0.00	269,148.79	269,148.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	451,444.52	20,303.75	431,140.77	0.00	0.00
Community Services	11,449.21	780.93	10,668.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,405.68	0.00	25,151.64	254.04	254.04
Operations and Maintenance	300.00	0.00	300.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,085,349.23	579,316.74	506,032.49	0.00	0.00
Community Services	63,436.72	0.00	63,436.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,541,836.44	4,541,836.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	456,058.53	456,058.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,099,895.34	**5,959,005.91**	**26,189,177.99**	**3,951,711.44**	**939,929.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,508,854.24	28,184.37	3,480,669.87	0.00	0.00
Support Serv - Pupil	251,263.28	0.00	251,263.28	0.00	0.00
Support Serv - Instructional	212,395.62	8,497.00	203,898.62	0.00	0.00
Support Serv - Board of Ed	19,523.39	0.00	19,523.39	0.00	0.00
Support Serv - Executive Adm	214,613.18	0.00	214,613.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,449.15	0.00	322,449.15	0.00	0.00
Support Serv - Business	145,444.88	55,722.23	0.00	89,722.65	89,722.65
Operations and Maintenance	623,905.81	23,242.00	85.00	600,578.81	0.00
Pupil Transportation	224,538.42	0.00	224,538.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,270.84	0.00	32,270.84	0.00	0.00
Support Serv - Staff & Personnel	4,117.52	0.00	992.72	3,124.80	3,124.80
Support Serv - Technology	47,800.97	8,497.00	6,943.32	32,360.65	32,360.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,964.47	0.00	183,964.47	0.00	0.00
Community Services	35,588.27	0.00	35,588.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	399.00	0.00	399.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,273.64	0.00	0.00	26,273.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,439.89	117,021.42	125,418.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,616,946.41	9,616,946.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,539.00	0.00	1,539.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,714,327.98	**9,858,110.43**	**5,104,157.00**	**752,060.55**	**125,208.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,689,812.59	0.00	10,689,812.59	0.00	0.00
Support Serv - Pupil	894,819.98	0.00	894,819.98	0.00	0.00
Support Serv - Instructional	805,674.08	33,221.25	772,452.83	0.00	0.00
Support Serv - Board of Ed	66,184.69	0.00	66,184.69	0.00	0.00
Support Serv - Executive Adm	144,688.20	0.00	144,688.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	921,531.50	0.00	921,531.50	0.00	0.00
Support Serv - Business	265,683.43	49,013.13	0.00	216,670.30	216,670.30
Operations and Maintenance	1,614,415.37	1,010.00	0.00	1,613,405.37	0.00
Pupil Transportation	613,160.24	0.00	613,160.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	105.00	0.00	105.00	0.00	0.00
Support Serv - Staff & Personnel	3,780.20	0.00	0.00	3,780.20	3,780.20
Support Serv - Technology	64,788.49	14,355.00	0.00	50,433.49	50,433.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	346,148.39	8,048.60	338,099.79	0.00	0.00
Community Services	314,419.18	0.00	314,419.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,969.67	0.00	3,969.67	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,458.00	1,458.00	0.00	0.00	0.00
Operations and Maintenance	27,056.00	0.00	0.00	27,056.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	518,347.81	263,991.29	254,356.52	0.00	0.00
Community Services	460,872.17	11,305.50	449,566.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,796,742.35	3,796,742.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,296.84	0.00	6,296.84	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,559,954.18	**4,179,145.12**	**15,469,463.70**	**1,911,345.36**	**270,883.99**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	688,461.49	0.00	688,461.49	0.00	0.00
Support Serv - Pupil	132,969.00	0.00	132,969.00	0.00	0.00
Support Serv - Instructional	67,279.57	0.00	67,279.57	0.00	0.00
Support Serv - Board of Ed	17,827.59	0.00	17,827.59	0.00	0.00
Support Serv - Executive Adm	91,585.10	0.00	91,585.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,951.44	676.87	85,274.57	0.00	0.00
Support Serv - Business	61,377.43	0.00	0.00	61,377.43	61,377.43
Operations and Maintenance	95,865.40	12,578.99	0.00	83,286.41	0.00
Pupil Transportation	3,693.50	0.00	3,693.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,781.09	0.00	2,781.09	0.00	0.00
Support Serv - Staff & Personnel	26,121.15	0.00	0.00	26,121.15	26,121.15
Support Serv - Technology	650.00	0.00	0.00	650.00	650.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,337.94	0.00	1,337.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	56,948.90	56,948.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,190.07	3,773.75	81,416.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,546,771.28	2,546,771.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,964,810.95	**2,620,749.79**	**1,172,626.17**	**171,434.99**	**88,148.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33902 El-Hajj Malik El-Shabazz Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,802,655.89	29,917.79	1,772,738.10	0.00	0.00
Support Serv - Pupil	112,260.07	0.00	112,260.07	0.00	0.00
Support Serv - Instructional	90,599.50	0.00	90,599.50	0.00	0.00
Support Serv - Board of Ed	40,016.20	0.00	40,016.20	0.00	0.00
Support Serv - Executive Adm	276,772.21	9,069.29	267,702.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,812.37	0.00	96,812.37	0.00	0.00
Support Serv - Business	80,359.88	3,207.09	0.00	77,152.79	77,152.79
Operations and Maintenance	206,495.11	0.00	0.00	206,495.11	0.00
Pupil Transportation	374,787.66	0.00	374,787.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,077.96	43,077.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,211.37	248,135.02	96,076.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,468,048.22	**333,407.15**	**2,850,993.17**	**283,647.90**	**77,152.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	895,491.81	1,489.38	894,002.43	0.00	0.00
Support Serv - Pupil	155,319.75	0.00	155,319.75	0.00	0.00
Support Serv - Instructional	227,821.76	0.00	227,821.76	0.00	0.00
Support Serv - Board of Ed	40,583.94	0.00	40,583.94	0.00	0.00
Support Serv - Executive Adm	103,729.80	30.19	103,699.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,761.56	0.00	103,761.56	0.00	0.00
Support Serv - Business	88,314.28	0.00	0.00	88,314.28	88,314.28
Operations and Maintenance	272,958.44	8,658.17	0.00	264,300.27	0.00
Pupil Transportation	60,439.33	0.00	60,439.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,817.74	0.00	25,817.74	0.00	0.00
Support Serv - Staff & Personnel	39,182.04	0.00	69.67	39,112.37	39,112.37
Support Serv - Technology	79,072.79	0.00	0.00	79,072.79	79,072.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,856.54	22,021.66	100,834.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,215,349.78	**32,199.40**	**1,712,350.67**	**470,799.71**	**206,499.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33906 White Pine Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	404,961.40	0.00	404,961.40	0.00	0.00
Support Serv - Pupil	3,700.00	0.00	3,700.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,726.00	0.00	9,726.00	0.00	0.00
Support Serv - Executive Adm	44,576.35	0.00	44,576.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,666.62	0.00	189,666.62	0.00	0.00
Support Serv - Business	18,596.34	4,963.16	0.00	13,633.18	13,633.18
Operations and Maintenance	67,562.79	0.00	0.00	67,562.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,017.29	0.00	5,017.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,762.23	20,649.24	4,112.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	768,569.02	**25,612.40**	**661,760.65**	**81,195.97**	**13,633.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,796,056.00	0.00	2,796,056.00	0.00	0.00
Support Serv - Pupil	21,160.00	0.00	21,160.00	0.00	0.00
Support Serv - Instructional	528,978.00	0.00	528,978.00	0.00	0.00
Support Serv - Board of Ed	88,099.00	0.00	88,099.00	0.00	0.00
Support Serv - Executive Adm	265,704.00	0.00	265,704.00	0.00	0.00
Support Serv - Grant Writer	29,677.00	0.00	29,677.00	0.00	0.00
Support Serv - School Adm	352,209.00	0.00	352,209.00	0.00	0.00
Support Serv - Business	108,474.00	0.00	0.00	108,474.00	108,474.00
Operations and Maintenance	1,248,452.00	0.00	0.00	1,248,452.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,812.00	0.00	46,812.00	0.00	0.00
Support Serv - Staff & Personnel	169,012.00	0.00	0.00	169,012.00	169,012.00
Support Serv - Technology	116,539.00	0.00	0.00	116,539.00	116,539.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,721.00	0.00	21,721.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,283.00	11,748.00	217,535.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,022,176.00	**11,748.00**	**4,367,951.00**	**1,642,477.00**	**394,025.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33910 Lansing Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,255,468.00	0.00	2,255,468.00	0.00	0.00
Support Serv - Pupil	57,135.00	0.00	57,135.00	0.00	0.00
Support Serv - Instructional	527,389.00	0.00	527,389.00	0.00	0.00
Support Serv - Board of Ed	75,710.00	0.00	75,710.00	0.00	0.00
Support Serv - Executive Adm	242,086.00	0.00	242,086.00	0.00	0.00
Support Serv - Grant Writer	23,831.00	0.00	23,831.00	0.00	0.00
Support Serv - School Adm	454,629.00	0.00	454,629.00	0.00	0.00
Support Serv - Business	97,559.00	0.00	0.00	97,559.00	97,559.00
Operations and Maintenance	1,339,681.00	0.00	0.00	1,339,681.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,917.00	0.00	30,917.00	0.00	0.00
Support Serv - Staff & Personnel	160,358.00	0.00	0.00	160,358.00	160,358.00
Support Serv - Technology	93,583.00	0.00	0.00	93,583.00	93,583.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,535.00	0.00	19,535.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	293,904.00	9,893.00	284,011.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,671,785.00	**9,893.00**	**3,970,711.00**	**1,691,181.00**	**351,500.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,383,288.84	421,550.09	3,961,738.75	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	237,579.58	0.00	237,579.58	0.00	0.00
Support Serv - Board of Ed	1,586.35	0.00	1,586.35	0.00	0.00
Support Serv - Executive Adm	168,218.56	0.00	168,218.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	722,863.73	0.00	722,863.73	0.00	0.00
Support Serv - Business	1,566,704.00	98,668.44	0.00	1,468,035.56	1,468,035.56
Operations and Maintenance	63,748.19	0.00	0.00	63,748.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,270.68	0.00	0.00	7,270.68	7,270.68
Support Serv - Technology	116,148.00	0.00	0.00	116,148.00	116,148.00
Support Serv - Pupil Accounting	58,800.00	0.00	58,800.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,326,207.93	**520,218.53**	**5,150,786.97**	**1,655,202.43**	**1,591,454.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
33913 Nexus Academy of Lansing
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	546,538.40	0.00	546,538.40	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	9,540.18	0.00	9,540.18	0.00	0.00
Support Serv - Board of Ed	51,757.23	0.00	51,757.23	0.00	0.00
Support Serv - Executive Adm	62,501.87	0.00	62,501.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,982.18	0.00	173,982.18	0.00	0.00
Support Serv - Business	73,104.03	0.00	0.00	73,104.03	73,104.03
Operations and Maintenance	276,583.57	0.00	0.00	276,583.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,657.18	0.00	0.00	3,657.18	3,657.18
Support Serv - Technology	25,000.00	0.00	0.00	25,000.00	25,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,232,664.64	**0.00**	**854,319.86**	**378,344.78**	**101,761.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	768,432.87	453.61	767,979.26	0.00	0.00
Support Serv - Pupil	362,433.27	0.00	362,433.27	0.00	0.00
Support Serv - Instructional	917,446.31	904.72	916,541.59	0.00	0.00
Support Serv - Board of Ed	29,257.38	0.00	29,257.38	0.00	0.00
Support Serv - Executive Adm	168,372.41	306.48	168,065.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	667,759.24	3,565.70	1,533.94	662,659.60	662,659.60
Operations and Maintenance	75,233.46	468.98	0.00	74,764.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	113,754.54	0.00	113,754.54	0.00	0.00
Support Serv - Communication	19,231.45	0.00	19,231.45	0.00	0.00
Support Serv - Staff & Personnel	61,468.00	612.96	75.00	60,780.04	60,780.04
Support Serv - Technology	472,586.38	28,952.54	2,880.17	440,753.67	440,753.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,087,029.30	0.00	1,087,029.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,375,144.52	61,887.57	7,313,256.95	0.00	0.00
Support Serv - Pupil	8,176,361.54	19,641.23	8,156,720.31	0.00	0.00
Support Serv - Instructional	836,110.33	1,520.18	834,590.15	0.00	0.00
Support Serv - Board of Ed	46,559.65	0.00	46,559.65	0.00	0.00
Support Serv - Executive Adm	73,994.12	306.48	73,687.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	506,078.47	8,364.45	497,714.02	0.00	0.00
Support Serv - Business	70,356.21	6,705.65	0.00	63,650.56	63,650.56
Operations and Maintenance	431,562.60	12,394.84	0.00	419,167.76	0.00
Pupil Transportation	221,226.92	21,218.99	200,007.93	0.00	0.00
Support Serv - Planning & Research	317,935.68	1,225.92	316,709.76	0.00	0.00
Support Serv - Communication	6,233.93	0.00	6,233.93	0.00	0.00
Support Serv - Staff & Personnel	63,653.20	0.00	5,543.14	58,110.06	58,110.06
Support Serv - Technology	179,043.79	4,226.49	0.00	174,817.30	174,817.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,171.30	1,078.73	92.57	0.00	0.00
Community Services	26,892.17	0.00	26,892.17	0.00	0.00
Payments to Government Agencies	2,212,558.00	2,212,558.00	0.00	0.00	0.00
Facilities Acquisition	13,049.00	13,049.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,687.50	325,687.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,626,623.54	**2,725,130.02**	**20,946,790.05**	**1,954,703.47**	**1,460,771.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,006,958.48	37,175.42	15,969,783.06	0.00	0.00
Support Serv - Pupil	1,437,711.21	0.00	1,437,711.21	0.00	0.00
Support Serv - Instructional	741,172.08	0.00	741,172.08	0.00	0.00
Support Serv - Board of Ed	146,321.94	0.00	146,321.94	0.00	0.00
Support Serv - Executive Adm	348,411.80	0.00	348,411.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,896,292.94	0.00	1,896,292.94	0.00	0.00
Support Serv - Business	342,713.59	10,000.00	0.00	332,713.59	332,713.59
Operations and Maintenance	2,210,046.03	10,844.00	0.00	2,199,202.03	0.00
Pupil Transportation	1,611,734.94	94,402.00	1,517,332.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,330.57	0.00	7,330.57	0.00	0.00
Support Serv - Technology	402,381.60	1,499.57	0.00	400,882.03	400,882.03
Support Serv - Pupil Accounting	75,616.00	0.00	75,616.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	475,494.61	5,210.00	470,284.61	0.00	0.00
Community Services	161,565.27	0.00	161,565.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,505,295.59	875,537.55	629,758.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,577,173.00	7,577,173.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	40,850.00	0.00	40,850.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,987,069.65	**8,611,841.54**	**23,442,430.46**	**2,932,797.65**	**733,595.62**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34040 Palo Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	399,428.52	0.00	399,428.52	0.00	0.00
Support Serv - Pupil	21,492.10	0.00	21,492.10	0.00	0.00
Support Serv - Instructional	21,225.91	0.00	21,225.91	0.00	0.00
Support Serv - Board of Ed	12,835.76	0.00	12,835.76	0.00	0.00
Support Serv - Executive Adm	69,259.45	0.00	69,259.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	26,302.43	895.90	1,904.70	23,501.83	23,501.83
Operations and Maintenance	97,201.31	1,915.44	568.53	94,717.34	0.00
Pupil Transportation	73,489.51	0.00	73,489.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	56.50	0.00	0.00	56.50	56.50
Support Serv - Technology	1,968.87	0.00	0.00	1,968.87	1,968.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,327.15	0.00	1,327.15	0.00	0.00
Community Services	942.36	0.00	942.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,571.54	15,067.13	33,504.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	34,837.50	34,837.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	808,938.91	**52,715.97**	**635,978.40**	**120,244.54**	**25,527.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,146,152.05	0.00	11,146,152.05	0.00	0.00
Support Serv - Pupil	950,148.00	0.00	950,148.00	0.00	0.00
Support Serv - Instructional	575,176.05	0.00	575,176.05	0.00	0.00
Support Serv - Board of Ed	44,001.38	0.00	44,001.38	0.00	0.00
Support Serv - Executive Adm	167,801.11	0.00	167,801.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,109,392.22	0.00	1,109,392.22	0.00	0.00
Support Serv - Business	269,373.61	38,797.43	15,429.98	215,146.20	215,146.20
Operations and Maintenance	1,658,155.23	0.00	2,104.00	1,656,051.23	0.00
Pupil Transportation	769,461.33	0.00	769,461.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,457.92	0.00	880.00	12,577.92	12,577.92
Support Serv - Technology	336,401.34	30,547.12	16,262.57	289,591.65	289,591.65
Support Serv - Pupil Accounting	33,990.00	0.00	33,990.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,070.12	54.87	334,015.25	0.00	0.00
Community Services	41,674.08	0.00	41,674.08	0.00	0.00
Payments to Government Agencies	29,528.00	29,528.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	802,189.82	405,064.46	397,125.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,113,584.96	5,113,584.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,909,274.02	12,909,274.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,303,831.24	**18,526,850.86**	**15,603,613.38**	**2,173,367.00**	**517,315.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,613,867.06	109,573.62	10,504,293.44	0.00	0.00
Support Serv - Pupil	825,470.32	0.00	825,470.32	0.00	0.00
Support Serv - Instructional	413,805.48	0.00	413,805.48	0.00	0.00
Support Serv - Board of Ed	42,274.96	0.00	42,274.96	0.00	0.00
Support Serv - Executive Adm	264,086.44	0.00	264,086.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,097,638.08	0.00	1,097,638.08	0.00	0.00
Support Serv - Business	276,661.19	10,239.94	25,193.82	241,227.43	241,227.43
Operations and Maintenance	1,516,914.74	29,983.32	0.00	1,486,931.42	0.00
Pupil Transportation	1,084,086.01	6,798.25	1,077,287.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,462.35	0.00	4,462.35	0.00	0.00
Support Serv - Staff & Personnel	16,498.05	0.00	6,527.09	9,970.96	9,970.96
Support Serv - Technology	260,634.30	0.00	12,896.93	247,737.37	247,737.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,247.41	0.00	359,247.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	761,346.63	360,464.95	400,881.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,134,497.64	3,134,497.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,671,490.66	**3,651,557.72**	**15,034,065.76**	**1,985,867.18**	**498,935.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,558,732.45	0.00	10,558,732.45	0.00	0.00
Support Serv - Pupil	590,588.53	0.00	590,588.53	0.00	0.00
Support Serv - Instructional	300,623.25	0.00	300,623.25	0.00	0.00
Support Serv - Board of Ed	55,128.32	0.00	55,128.32	0.00	0.00
Support Serv - Executive Adm	244,412.17	0.00	244,412.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,030,273.23	0.00	1,030,273.23	0.00	0.00
Support Serv - Business	261,656.05	43,467.52	2,251.23	215,937.30	215,937.30
Operations and Maintenance	1,377,357.32	32,679.00	2,384.10	1,342,294.22	0.00
Pupil Transportation	1,201,533.99	177,318.00	1,024,215.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,806.34	0.00	2,806.34	0.00	0.00
Support Serv - Technology	377,743.84	25,185.00	1,744.46	350,814.38	350,814.38
Support Serv - Pupil Accounting	52,607.99	0.00	52,607.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	545,774.40	7,340.00	538,434.40	0.00	0.00
Community Services	138,786.91	0.00	138,786.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,032.41	303,013.50	385,018.91	0.00	0.00
Community Services	162,208.48	0.00	162,208.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,685,850.29	2,685,850.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,274,115.97	**3,274,853.31**	**15,090,216.76**	**1,909,045.90**	**566,751.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,544,731.43	2,075.44	5,542,655.99	0.00	0.00
Support Serv - Pupil	324,551.42	0.00	324,551.42	0.00	0.00
Support Serv - Instructional	103,173.04	0.00	103,173.04	0.00	0.00
Support Serv - Board of Ed	41,912.50	0.00	41,912.50	0.00	0.00
Support Serv - Executive Adm	207,082.31	548.00	206,534.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	726,085.15	1,644.00	724,441.15	0.00	0.00
Support Serv - Business	264,097.94	11,732.58	6,132.90	246,232.46	246,232.46
Operations and Maintenance	731,327.33	0.00	0.00	731,327.33	0.00
Pupil Transportation	503,660.19	0.00	503,660.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,511.50	0.00	816.18	2,695.32	2,695.32
Support Serv - Technology	174,729.12	0.00	0.00	174,729.12	174,729.12
Support Serv - Pupil Accounting	21,609.28	0.00	21,609.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,121.54	0.00	150,121.54	0.00	0.00
Community Services	32,483.82	0.00	32,483.82	0.00	0.00
Payments to Government Agencies	19,441.70	19,441.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	352,910.13	153,872.02	199,038.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,336,738.21	5,336,738.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,538,166.61	**5,526,051.95**	**7,857,130.43**	**1,154,984.23**	**423,656.90**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34140 Berlin Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	142,194.00	0.00	142,194.00	0.00	0.00
Support Serv - Pupil	7,358.00	0.00	7,358.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	52,241.00	0.00	52,241.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	350.00	0.00	0.00	350.00	350.00
Operations and Maintenance	26,987.00	0.00	0.00	26,987.00	0.00
Pupil Transportation	5,100.00	0.00	5,100.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	234,230.00	**0.00**	**206,893.00**	**27,337.00**	**350.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34340 Easton Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	209,161.69	5,555.88	203,605.81	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,516.96	0.00	12,516.96	0.00	0.00
Support Serv - Board of Ed	15,566.67	0.00	15,566.67	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,117.21	0.00	0.00	25,117.21	0.00
Pupil Transportation	2,040.00	0.00	2,040.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	113.00	0.00	0.00	113.00	113.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	264,515.53	**5,555.88**	**233,729.44**	**25,230.21**	**113.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
34360 Ionia Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	96,032.45	0.00	96,032.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,516.96	0.00	12,516.96	0.00	0.00
Support Serv - Board of Ed	9,854.90	0.00	9,854.90	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,406.72	0.00	0.00	16,406.72	0.00
Pupil Transportation	126.00	0.00	126.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	134,937.03	**0.00**	**118,530.31**	**16,406.72**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,793.20	0.00	33,793.20	0.00	0.00
Support Serv - Pupil	61,455.15	0.00	61,455.15	0.00	0.00
Support Serv - Instructional	66,771.72	0.00	66,771.72	0.00	0.00
Support Serv - Board of Ed	20,027.69	0.00	20,027.69	0.00	0.00
Support Serv - Executive Adm	199,916.19	0.00	199,916.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	28,038.98	316.74	0.00	27,722.24	27,722.24
Operations and Maintenance	18,979.57	0.00	0.00	18,979.57	0.00
Pupil Transportation	67,228.20	0.00	67,228.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	76,316.83	0.00	0.00	76,316.83	76,316.83
Support Serv - Technology	56,738.92	0.00	0.00	56,738.92	56,738.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	158,491.85	0.00	158,491.85	0.00	0.00
Payments to Government Agencies	435,447.40	435,447.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,253,265.10	0.00	2,253,265.10	0.00	0.00
Support Serv - Pupil	315,036.27	0.00	315,036.27	0.00	0.00
Support Serv - Instructional	438,954.22	0.00	438,954.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	69,380.93	0.00	69,380.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	88,617.38	0.00	88,617.38	0.00	0.00
Support Serv - Business	58,842.13	691.92	0.00	58,150.21	58,150.21
Operations and Maintenance	114,682.89	0.00	0.00	114,682.89	0.00
Pupil Transportation	807,842.84	33,712.00	774,130.84	0.00	0.00
Support Serv - Planning & Research	75,420.65	0.00	75,420.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,098.28	0.00	0.00	51,098.28	51,098.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	52,511.47	0.00	52,511.47	0.00	0.00
Payments to Government Agencies	111,244.65	111,244.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,660,102.51	**581,412.71**	**4,675,000.86**	**403,688.94**	**270,026.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,925,346.06	0.00	6,925,346.06	0.00	0.00
Support Serv - Pupil	418,362.74	0.00	418,362.74	0.00	0.00
Support Serv - Instructional	488,159.07	59,105.43	429,053.64	0.00	0.00
Support Serv - Board of Ed	62,681.75	0.00	62,681.75	0.00	0.00
Support Serv - Executive Adm	276,769.52	0.00	276,769.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,016.42	0.00	702,016.42	0.00	0.00
Support Serv - Business	191,346.55	0.00	7,135.58	184,210.97	184,210.97
Operations and Maintenance	883,133.67	2,037.90	0.00	881,095.77	0.00
Pupil Transportation	810,884.24	5,230.00	805,654.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,279.72	0.00	11,541.26	17,738.46	17,738.46
Support Serv - Technology	104,394.17	13,000.00	6,276.40	85,117.77	85,117.77
Support Serv - Pupil Accounting	20,588.61	0.00	20,588.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	219,677.67	18.96	219,658.71	0.00	0.00
Community Services	50,803.75	0.00	50,803.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	36,788.51	0.00	36,788.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,080.18	0.00	3,972.18	108.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	612,923.29	292,990.61	319,932.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,029,514.59	1,029,514.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,372.91	97,372.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,964,123.42	**1,499,270.40**	**10,296,582.05**	**1,168,270.97**	**287,067.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,375,347.42	118,259.47	2,257,087.95	0.00	0.00
Support Serv - Pupil	162,601.79	0.00	162,601.79	0.00	0.00
Support Serv - Instructional	100,160.80	21,999.60	78,161.20	0.00	0.00
Support Serv - Board of Ed	16,660.30	0.00	16,660.30	0.00	0.00
Support Serv - Executive Adm	165,353.99	2,223.15	163,130.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,252.27	0.00	228,252.27	0.00	0.00
Support Serv - Business	222,239.92	35,711.11	0.00	186,528.81	186,528.81
Operations and Maintenance	344,761.67	0.00	0.00	344,761.67	0.00
Pupil Transportation	352,461.18	41,500.38	310,960.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	63,739.67	17,984.45	0.00	45,755.22	45,755.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	114,486.40	2,328.08	112,158.32	0.00	0.00
Community Services	14,652.99	0.00	14,652.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	180,139.00	180,139.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	257,740.62	121,334.51	136,406.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	662,825.20	662,825.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,261,423.22	**1,204,304.95**	**3,480,072.57**	**577,045.70**	**232,284.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,611,319.82	43,883.37	6,567,436.45	0.00	0.00
Support Serv - Pupil	415,922.24	0.00	415,922.24	0.00	0.00
Support Serv - Instructional	83,260.43	0.00	83,260.43	0.00	0.00
Support Serv - Board of Ed	90,209.71	8,464.00	81,745.71	0.00	0.00
Support Serv - Executive Adm	222,382.53	0.00	222,382.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	764,077.58	0.00	764,077.58	0.00	0.00
Support Serv - Business	227,939.51	17,789.77	3,281.00	206,868.74	206,868.74
Operations and Maintenance	921,682.12	13,355.70	7,656.00	900,670.42	0.00
Pupil Transportation	650,852.13	69,037.00	581,815.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	301,149.63	0.00	32,441.86	268,707.77	268,707.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,702.85	128,984.49	182,718.36	0.00	0.00
Community Services	11,953.13	0.00	11,953.13	0.00	0.00
Payments to Government Agencies	23,481.40	23,481.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544,177.17	245,250.58	298,926.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	576,460.00	576,460.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	358,968.28	358,968.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,115,538.53	**1,485,674.59**	**9,253,617.01**	**1,376,246.93**	**475,576.51**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,637,334.62	0.00	5,637,334.62	0.00	0.00
Support Serv - Pupil	226,384.96	0.00	226,384.96	0.00	0.00
Support Serv - Instructional	196,716.32	0.00	196,716.32	0.00	0.00
Support Serv - Board of Ed	79,810.10	0.00	79,810.10	0.00	0.00
Support Serv - Executive Adm	223,110.09	0.00	223,110.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	524,300.19	0.00	524,300.19	0.00	0.00
Support Serv - Business	106,916.29	19,262.49	683.39	86,970.41	86,970.41
Operations and Maintenance	581,512.17	0.00	3,037.87	578,474.30	0.00
Pupil Transportation	498,720.66	799.87	497,920.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,191.32	0.00	1,191.32	0.00	0.00
Support Serv - Technology	77,899.79	579.97	357.09	76,962.73	76,962.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,131.16	0.00	1,131.16	0.00	0.00
Support Serv - Other	225,483.31	0.00	225,483.31	0.00	0.00
Community Services	8,425.85	0.00	8,425.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,415.00	2,415.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,660.12	276,993.98	373,666.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	961,950.62	961,950.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,003,962.57	**1,262,001.93**	**7,999,553.20**	**742,407.44**	**163,933.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
35902 Alternative Educational Academy of Iosco County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,669.86	0.00	28,669.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	7,226.75	0.00	7,226.75	0.00	0.00
Support Serv - Board of Ed	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Executive Adm	6,635.12	0.00	6,635.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,542.94	0.00	85,542.94	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	426.72	0.00	0.00	426.72	0.00
Pupil Transportation	1,953.00	0.00	1,953.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,970.89	0.00	1,970.89	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	182,425.28	**0.00**	**181,998.56**	**426.72**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,345,559.42	0.00	2,345,559.42	0.00	0.00
Support Serv - Pupil	105,692.35	0.00	105,692.35	0.00	0.00
Support Serv - Instructional	84,191.62	14,600.34	69,591.28	0.00	0.00
Support Serv - Board of Ed	21,549.44	0.00	21,549.44	0.00	0.00
Support Serv - Executive Adm	115,866.45	0.00	115,866.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	252,379.81	0.00	252,379.81	0.00	0.00
Support Serv - Business	117,853.36	9,452.09	0.00	108,401.27	108,401.27
Operations and Maintenance	491,327.78	0.00	0.00	491,327.78	0.00
Pupil Transportation	220,979.03	0.00	220,979.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,819.06	0.00	0.00	3,819.06	3,819.06
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,529.30	0.00	22,529.30	0.00	0.00
Community Services	1,100.78	0.00	1,100.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	58,793.49	0.00	58,793.49	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	790.20	0.00	790.20	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	3,285.37	0.00	3,285.37	0.00	0.00
Support Serv - School Adm	2,193.65	0.00	2,193.65	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,234.00	0.00	2,234.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	526.10	0.00	526.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,895.21	132,322.44	240,572.77	0.00	0.00
Community Services	8,481.72	2,851.04	5,630.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	691,345.06	691,345.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	299,637.06	299,637.06	0.00	0.00	0.00
Trust Funds					
All Costs *	70,653.04	0.00	70,653.04	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,293,683.30	**1,150,208.03**	**3,539,927.16**	**603,548.11**	**112,220.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
36025 West Iron County Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,058,370.46	40,056.38	5,018,314.08	0.00	0.00
Support Serv - Pupil	199,610.13	0.00	199,610.13	0.00	0.00
Support Serv - Instructional	188,455.68	48,014.60	140,441.08	0.00	0.00
Support Serv - Board of Ed	144,781.95	0.00	144,781.95	0.00	0.00
Support Serv - Executive Adm	174,102.82	0.00	174,102.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,716.94	0.00	370,716.94	0.00	0.00
Support Serv - Business	154,664.41	0.00	0.00	154,664.41	154,664.41
Operations and Maintenance	793,471.55	5,794.10	0.00	787,677.45	0.00
Pupil Transportation	625,276.93	171,737.00	453,539.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,519.07	0.00	2,519.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	633.15	0.00	0.00	633.15	633.15
Operations and Maintenance	35,160.89	0.00	26,805.64	8,355.25	0.00
Pupil Transportation	9,605.62	0.00	9,605.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,919.83	133,811.49	338,108.34	0.00	0.00
Community Services	19,615.73	0.00	19,615.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	386,901.15	386,901.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,592.32	31,592.32	0.00	0.00	0.00
Trust Funds					
All Costs *	101,393.27	0.00	101,393.27	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,768,791.90	**817,907.04**	**6,999,554.60**	**951,330.26**	**155,297.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
37010 Mt. Pleasant City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,962,506.50	271,510.45	21,690,996.05	0.00	0.00
Support Serv - Pupil	2,050,189.74	0.00	2,050,189.74	0.00	0.00
Support Serv - Instructional	1,596,090.46	1,196.11	1,594,894.35	0.00	0.00
Support Serv - Board of Ed	80,249.12	0.00	80,249.12	0.00	0.00
Support Serv - Executive Adm	262,081.39	209.97	261,871.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,686,950.08	0.00	1,686,950.08	0.00	0.00
Support Serv - Business	362,317.73	2,943.00	0.00	359,374.73	359,374.73
Operations and Maintenance	2,137,422.35	4,479.60	3,335.20	2,129,607.55	0.00
Pupil Transportation	1,358,563.44	0.00	1,358,563.44	0.00	0.00
Support Serv - Planning & Research	796.32	0.00	796.32	0.00	0.00
Support Serv - Communication	16,583.45	0.00	16,583.45	0.00	0.00
Support Serv - Staff & Personnel	295,375.36	3,496.00	10,385.66	281,493.70	281,493.70
Support Serv - Technology	519,994.78	87,299.05	0.00	432,695.73	432,695.73
Support Serv - Pupil Accounting	17,640.24	0.00	17,640.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	558,932.79	0.00	558,932.79	0.00	0.00
Community Services	26,299.38	1,591.95	24,707.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,248.70	6,248.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	112,814.33	0.00	76,877.37	35,936.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,243,650.54	672,444.29	571,206.25	0.00	0.00
Community Services	424,799.48	21,672.62	403,126.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,819,560.90	5,819,560.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,681,323.28	1,681,323.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,220,390.36	**8,573,975.92**	**30,407,305.77**	**3,239,108.67**	**1,073,564.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,583,785.57	10,145.70	3,573,639.87	0.00	0.00
Support Serv - Pupil	89,889.05	0.00	89,889.05	0.00	0.00
Support Serv - Instructional	139,742.56	14,411.42	125,331.14	0.00	0.00
Support Serv - Board of Ed	30,394.28	0.00	30,394.28	0.00	0.00
Support Serv - Executive Adm	161,486.98	0.00	161,486.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	320,320.06	500.00	319,820.06	0.00	0.00
Support Serv - Business	113,370.97	5,879.21	0.00	107,491.76	107,491.76
Operations and Maintenance	422,698.59	2,500.51	0.00	420,198.08	0.00
Pupil Transportation	393,891.07	0.00	393,891.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,525.94	0.00	16,525.94	0.00	0.00
Support Serv - Staff & Personnel	50,454.62	0.00	813.35	49,641.27	49,641.27
Support Serv - Technology	29,087.85	1,767.06	0.00	27,320.79	27,320.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,528.80	12,496.05	273,032.75	0.00	0.00
Community Services	6,138.00	0.00	6,138.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,392.47	0.00	1,288.00	104.47	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,851.94	149,374.34	121,477.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	568,645.31	568,645.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	86,744.42	86,744.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	957,317.66	957,317.66	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,528,266.14	**1,809,781.68**	**5,113,728.09**	**604,756.37**	**184,453.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,089,955.94	103,559.06	8,986,396.88	0.00	0.00
Support Serv - Pupil	659,515.52	0.00	659,515.52	0.00	0.00
Support Serv - Instructional	492,079.81	56,150.49	435,929.32	0.00	0.00
Support Serv - Board of Ed	50,579.87	0.00	50,579.87	0.00	0.00
Support Serv - Executive Adm	218,082.59	0.00	218,082.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,211,473.13	0.00	1,211,473.13	0.00	0.00
Support Serv - Business	336,109.16	23,585.30	0.00	312,523.86	312,523.86
Operations and Maintenance	1,482,178.52	2,741.34	0.00	1,479,437.18	0.00
Pupil Transportation	1,033,949.54	210,437.73	823,511.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,908.09	0.00	13,688.72	20,219.37	20,219.37
Support Serv - Technology	84,086.87	0.00	43,619.00	40,467.87	40,467.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,313.97	0.00	284,313.97	0.00	0.00
Community Services	2,479.68	0.00	2,479.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,500.00	14,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,188.67	0.00	2,091.94	96.73	96.73
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	665,610.19	336,857.93	328,752.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,472,140.85	2,472,140.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	85,077.53	85,077.53	0.00	0.00	0.00
Trust Funds					
All Costs *	1,076.74	0.00	1,076.74	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,219,306.67	**3,305,050.23**	**13,061,511.43**	**1,852,745.01**	**373,307.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,518,092.00	0.00	1,518,092.00	0.00	0.00
Support Serv - Pupil	102,728.00	0.00	102,728.00	0.00	0.00
Support Serv - Instructional	17,130.00	0.00	17,130.00	0.00	0.00
Support Serv - Board of Ed	8,354.00	0.00	8,354.00	0.00	0.00
Support Serv - Executive Adm	251,261.00	0.00	251,261.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	248,643.00	7,948.00	240,695.00	0.00	0.00
Support Serv - Business	10,067.00	0.00	0.00	10,067.00	10,067.00
Operations and Maintenance	268,308.00	0.00	0.00	268,308.00	0.00
Pupil Transportation	5,013.00	0.00	5,013.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	9,068.00	0.00	9,068.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,043,433.00	4,043,433.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,617.00	99,154.00	11,463.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,592,714.00	**4,150,535.00**	**2,163,804.00**	**278,375.00**	**10,067.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
37902 Morey Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	578,875.29	8,656.80	570,218.49	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	17,480.22	900.00	16,580.22	0.00	0.00
Support Serv - Board of Ed	17,087.00	0.00	17,087.00	0.00	0.00
Support Serv - Executive Adm	148,672.20	0.00	148,672.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	106,792.36	3,712.50	103,079.86	0.00	0.00
Support Serv - Business	4,133.26	4,133.26	0.00	0.00	0.00
Operations and Maintenance	155,548.59	0.00	3,500.00	152,048.59	0.00
Pupil Transportation	40,327.00	0.00	40,327.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,539.48	0.00	36,539.48	0.00	0.00
Support Serv - Staff & Personnel	3,931.71	0.00	0.00	3,931.71	3,931.71
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	888.48	0.00	888.48	0.00	0.00
Community Services	14,204.32	0.00	14,204.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,808.66	0.00	50,808.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,175,288.57	**17,402.56**	**1,001,905.71**	**155,980.30**	**3,931.71**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,846.50	1,130.62	4,715.88	0.00	0.00
Support Serv - Pupil	381,594.58	0.00	381,594.58	0.00	0.00
Support Serv - Instructional	2,334,053.57	33,031.64	2,301,021.93	0.00	0.00
Support Serv - Board of Ed	43,900.74	0.00	43,900.74	0.00	0.00
Support Serv - Executive Adm	336,910.28	99.99	336,810.29	0.00	0.00
Support Serv - Grant Writer	48,132.00	0.00	48,132.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,126,427.90	15,777.81	15,466.00	1,095,184.09	1,095,184.09
Operations and Maintenance	467,793.53	2,895.20	3,526.55	461,371.78	0.00
Pupil Transportation	41,036.06	0.00	41,036.06	0.00	0.00
Support Serv - Planning & Research	188,559.52	0.00	188,559.52	0.00	0.00
Support Serv - Communication	239,231.66	0.00	239,231.66	0.00	0.00
Support Serv - Staff & Personnel	517,059.31	1,014.99	0.00	516,044.32	516,044.32
Support Serv - Technology	3,771,121.08	234,485.01	0.00	3,536,636.07	3,536,636.07
Support Serv - Pupil Accounting	15,847.85	0.00	15,847.85	0.00	0.00
Support Serv - Central - Other	88,376.32	0.00	88,376.32	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	82,205.00	0.00	82,205.00	0.00	0.00
Payments to Government Agencies	2,458,204.94	2,458,204.94	0.00	0.00	0.00
Facilities Acquisition	58,408.96	58,408.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,436,786.07	156,967.43	15,279,818.64	0.00	0.00
Support Serv - Pupil	13,866,966.01	24,627.54	13,842,338.47	0.00	0.00
Support Serv - Instructional	2,940,492.05	120,930.50	2,819,561.55	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	940,551.08	51,174.63	889,376.45	0.00	0.00
Support Serv - Business	405,235.34	329,602.39	0.00	75,632.95	75,632.95
Operations and Maintenance	1,571,818.22	26,557.41	0.00	1,545,260.81	0.00
Pupil Transportation	3,089,616.18	26,246.54	3,063,369.64	0.00	0.00
Support Serv - Planning & Research	4,902.00	0.00	4,902.00	0.00	0.00
Support Serv - Communication	131,358.70	12,023.72	119,334.98	0.00	0.00
Support Serv - Staff & Personnel	9,077.48	0.00	0.00	9,077.48	9,077.48
Support Serv - Technology	426,887.62	204,164.97	0.00	222,722.65	222,722.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,560.36	72,523.36	49,037.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	611,043.83	0.00	611,043.83	0.00	0.00
Payments to Government Agencies	9,989,606.75	9,989,606.75	0.00	0.00	0.00
Facilities Acquisition	103,862.18	103,862.18	0.00	0.00	0.00
Debt Service Funds					
All Costs **	287,133.57	287,133.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	628,547.90	628,547.90	0.00	0.00	0.00
Trust Funds					
All Costs *	7,921.20	0.00	7,921.20	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	116,497.67	116,497.67	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,894,574.01	**14,955,515.72**	**40,477,128.14**	**7,461,930.15**	**5,455,297.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,843,390.08	9,445.50	16,833,944.58	0.00	0.00
Support Serv - Pupil	648,708.27	0.00	648,708.27	0.00	0.00
Support Serv - Instructional	310,940.26	0.00	310,940.26	0.00	0.00
Support Serv - Board of Ed	60,492.08	20,000.00	40,492.08	0.00	0.00
Support Serv - Executive Adm	283,900.18	0.00	283,900.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,422,150.49	0.00	1,422,150.49	0.00	0.00
Support Serv - Business	798,560.22	369,957.43	81,128.88	347,473.91	347,473.91
Operations and Maintenance	1,625,800.62	0.00	0.00	1,625,800.62	0.00
Pupil Transportation	1,195,715.34	19,999.00	1,175,716.34	0.00	0.00
Support Serv - Planning & Research	14,246.17	0.00	14,246.17	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	453,736.75	69,423.01	30,765.07	353,548.67	353,548.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	578,062.54	0.00	578,062.54	0.00	0.00
Community Services	184,190.03	0.00	184,190.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	51,592.84	0.00	38,178.71	13,414.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	924,583.02	502,053.79	422,529.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,143,984.60	10,143,984.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,635,701.39	11,635,701.39	0.00	0.00	0.00
Trust Funds					
All Costs *	3,000.00	0.00	3,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,178,754.88	**22,770,564.72**	**22,067,952.83**	**2,340,237.33**	**701,022.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,428,049.78	4,702.02	7,423,347.76	0.00	0.00
Support Serv - Pupil	299,330.33	0.00	299,330.33	0.00	0.00
Support Serv - Instructional	208,391.86	0.00	208,391.86	0.00	0.00
Support Serv - Board of Ed	39,713.17	0.00	39,713.17	0.00	0.00
Support Serv - Executive Adm	254,184.82	0.00	254,184.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	818,066.69	2,868.20	815,198.49	0.00	0.00
Support Serv - Business	196,002.96	0.00	0.00	196,002.96	196,002.96
Operations and Maintenance	832,277.12	0.00	0.00	832,277.12	0.00
Pupil Transportation	203,809.88	0.00	203,809.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,341.20	11,981.80	236,359.40	0.00	0.00
Community Services	27,094.50	1,360.68	25,733.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	61,133.16	49,503.45	11,629.71	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	516,887.20	252,768.62	264,118.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	646,310.61	646,310.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,779,593.28	**969,495.38**	**9,781,817.82**	**1,028,280.08**	**196,002.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,724,177.42	0.00	7,724,177.42	0.00	0.00
Support Serv - Pupil	273,007.55	0.00	273,007.55	0.00	0.00
Support Serv - Instructional	403,470.04	551.62	402,918.42	0.00	0.00
Support Serv - Board of Ed	70,964.12	0.00	70,964.12	0.00	0.00
Support Serv - Executive Adm	462,867.65	563.85	462,303.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,798.54	0.00	519,798.54	0.00	0.00
Support Serv - Business	191,775.38	28,148.78	250.00	163,376.60	163,376.60
Operations and Maintenance	1,082,142.79	1,736.45	0.00	1,080,406.34	0.00
Pupil Transportation	861,286.08	0.00	861,286.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,401.00	0.00	1,401.00	0.00	0.00
Support Serv - Staff & Personnel	7,854.22	0.00	7,854.22	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	16,075.52	0.00	16,075.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,948.79	0.00	359,948.79	0.00	0.00
Community Services	212,271.06	0.00	212,271.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	578,712.33	281,248.41	297,463.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	697,666.26	697,666.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,463,418.75	**1,009,915.37**	**11,209,720.44**	**1,243,782.94**	**163,376.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,109,377.34	30,841.10	7,078,536.24	0.00	0.00
Support Serv - Pupil	190,927.39	0.00	190,927.39	0.00	0.00
Support Serv - Instructional	261,655.23	1,404.84	260,250.39	0.00	0.00
Support Serv - Board of Ed	58,893.91	0.00	58,893.91	0.00	0.00
Support Serv - Executive Adm	297,844.26	0.00	297,844.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	766,335.79	0.00	766,335.79	0.00	0.00
Support Serv - Business	161,565.95	12,431.32	0.00	149,134.63	149,134.63
Operations and Maintenance	1,010,460.85	2,494.75	0.00	1,007,966.10	0.00
Pupil Transportation	423,122.38	14,726.00	408,396.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	277,520.59	1,347.00	0.00	276,173.59	276,173.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	308,123.91	28,907.50	279,216.41	0.00	0.00
Community Services	137,915.44	0.00	137,915.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,902.55	201,704.08	295,198.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,395,995.43	2,395,995.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	104,637.00	104,637.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,001,278.02	**2,794,489.02**	**9,773,514.68**	**1,433,274.32**	**425,308.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,232,319.72	0.00	4,232,319.72	0.00	0.00
Support Serv - Pupil	211,230.62	0.00	211,230.62	0.00	0.00
Support Serv - Instructional	113,509.81	21,505.63	92,004.18	0.00	0.00
Support Serv - Board of Ed	43,672.85	0.00	43,672.85	0.00	0.00
Support Serv - Executive Adm	209,261.36	0.00	209,261.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	430,182.73	0.00	430,182.73	0.00	0.00
Support Serv - Business	124,327.92	7,504.75	8,431.52	108,391.65	108,391.65
Operations and Maintenance	670,718.31	17,248.00	0.00	653,470.31	0.00
Pupil Transportation	391,448.92	0.00	391,448.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,258.39	0.00	2,258.39	0.00	0.00
Support Serv - Technology	61,327.90	0.00	0.00	61,327.90	61,327.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,806.35	0.00	238,806.35	0.00	0.00
Community Services	7,734.68	0.00	7,734.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	432,854.73	198,270.04	234,584.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	384,157.50	384,157.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,245.00	0.00	6,245.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,560,056.79	**628,685.92**	**6,108,181.01**	**823,189.86**	**169,719.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,670,015.38	1,488.86	6,668,526.52	0.00	0.00
Support Serv - Pupil	298,576.52	0.00	298,576.52	0.00	0.00
Support Serv - Instructional	223,512.98	0.00	223,512.98	0.00	0.00
Support Serv - Board of Ed	59,054.98	0.00	59,054.98	0.00	0.00
Support Serv - Executive Adm	183,930.75	0.00	183,930.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	572,008.84	0.00	572,008.84	0.00	0.00
Support Serv - Business	185,054.56	41,642.20	0.00	143,412.36	143,412.36
Operations and Maintenance	1,154,381.10	0.00	0.00	1,154,381.10	0.00
Pupil Transportation	376,247.93	0.00	376,247.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	922.00	0.00	922.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,060.22	0.00	312,060.22	0.00	0.00
Community Services	4,130.85	0.00	4,130.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,531.48	1,531.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	107.74	0.00	0.00	107.74	107.74
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	550,123.05	268,337.15	281,785.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,624,345.00	1,624,345.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,216,003.38	**1,937,344.69**	**8,980,757.49**	**1,297,901.20**	**143,520.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,591,971.92	2,916.67	6,589,055.25	0.00	0.00
Support Serv - Pupil	306,352.55	0.00	306,352.55	0.00	0.00
Support Serv - Instructional	108,062.96	0.00	108,062.96	0.00	0.00
Support Serv - Board of Ed	59,427.86	0.00	59,427.86	0.00	0.00
Support Serv - Executive Adm	426,391.24	0.00	426,391.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	666,457.88	0.00	666,457.88	0.00	0.00
Support Serv - Business	18,351.57	9,315.57	0.00	9,036.00	9,036.00
Operations and Maintenance	946,707.91	1,044.43	0.00	945,663.48	0.00
Pupil Transportation	636,018.37	102,856.00	533,162.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	125,442.72	0.00	0.00	125,442.72	125,442.72
Support Serv - Pupil Accounting	13,508.52	0.00	13,508.52	0.00	0.00
Support Serv - Central - Other	38,195.22	0.00	38,195.22	0.00	0.00
Support Serv - Other	288,100.85	7,034.69	281,066.16	0.00	0.00
Community Services	18,104.41	0.00	18,104.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,755.65	191,221.72	237,533.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	798,796.63	798,796.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	140,834.30	140,834.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,611,480.56	**1,254,020.01**	**9,277,318.35**	**1,080,142.20**	**134,478.72**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,617,409.14	7,163.38	7,610,245.76	0.00	0.00
Support Serv - Pupil	315,590.65	0.00	315,590.65	0.00	0.00
Support Serv - Instructional	338,409.35	0.00	338,409.35	0.00	0.00
Support Serv - Board of Ed	31,944.50	0.00	31,944.50	0.00	0.00
Support Serv - Executive Adm	233,627.77	0.00	233,627.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	978,740.21	6,517.97	972,222.24	0.00	0.00
Support Serv - Business	191,725.11	11,232.31	34,248.31	146,244.49	146,244.49
Operations and Maintenance	1,186,987.76	23,757.11	0.00	1,163,230.65	0.00
Pupil Transportation	349,567.42	90,941.00	258,626.42	0.00	0.00
Support Serv - Planning & Research	7,875.12	0.00	7,875.12	0.00	0.00
Support Serv - Communication	4,721.57	0.00	4,721.57	0.00	0.00
Support Serv - Staff & Personnel	12,674.10	0.00	7,710.53	4,963.57	4,963.57
Support Serv - Technology	188,662.67	52,717.93	3,228.00	132,716.74	132,716.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,833.11	4,000.00	244,833.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	719,020.60	388,103.55	330,917.05	0.00	0.00
Community Services	214,174.82	3,158.68	211,016.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,951.34	8,951.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,650,915.24	**596,543.27**	**10,607,216.52**	**1,447,155.45**	**283,924.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,110,529.42	430.70	8,110,098.72	0.00	0.00
Support Serv - Pupil	207,608.12	0.00	207,608.12	0.00	0.00
Support Serv - Instructional	126,324.67	0.00	126,324.67	0.00	0.00
Support Serv - Board of Ed	25,276.07	0.00	25,276.07	0.00	0.00
Support Serv - Executive Adm	278,228.85	0.00	278,228.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	793,547.58	0.00	793,547.58	0.00	0.00
Support Serv - Business	319,997.69	14,398.19	0.00	305,599.50	305,599.50
Operations and Maintenance	1,018,508.38	2,105.00	0.00	1,016,403.38	0.00
Pupil Transportation	693,996.49	62,870.10	631,126.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	207,624.65	32,632.56	0.00	174,992.09	174,992.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	35,351.84	0.00	35,351.84	0.00	0.00
Support Serv - Other	318,852.34	1,849.94	317,002.40	0.00	0.00
Community Services	166.88	0.00	166.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	603,188.13	321,161.56	282,026.57	0.00	0.00
Community Services	338,097.36	4,032.53	334,064.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	965,721.70	965,721.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,477,951.18	1,477,951.18	0.00	0.00	0.00
Trust Funds					
All Costs *	387.89	0.00	387.89	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,521,359.24	**2,883,153.46**	**11,141,210.81**	**1,496,994.97**	**480,591.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,178,797.53	9,985.02	15,168,812.51	0.00	0.00
Support Serv - Pupil	844,180.13	0.00	844,180.13	0.00	0.00
Support Serv - Instructional	243,248.03	0.00	243,248.03	0.00	0.00
Support Serv - Board of Ed	33,447.26	0.00	33,447.26	0.00	0.00
Support Serv - Executive Adm	909,165.94	22,627.95	886,537.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,595,097.42	0.00	1,595,097.42	0.00	0.00
Support Serv - Business	181,708.13	168,859.13	0.00	12,849.00	12,849.00
Operations and Maintenance	2,167,316.45	23,968.08	0.00	2,143,348.37	0.00
Pupil Transportation	1,193,985.06	2,791.50	1,191,193.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,696.34	0.00	8,774.58	9,921.76	9,921.76
Support Serv - Technology	268,288.45	0.00	0.00	268,288.45	268,288.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	11,851.16	0.00	11,851.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	98,808.19	0.00	98,808.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	49,936.04	0.00	49,936.04	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,606.00	0.00	16,466.32	2,139.68	0.00
Pupil Transportation	20,921.38	0.00	20,921.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	209.00	0.00	209.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,361,633.88	568,327.93	793,305.95	0.00	0.00
Community Services	121,268.20	3,602.84	117,665.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	752,032.48	752,032.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	452,554.11	452,554.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,521,751.18	**2,004,749.04**	**21,080,454.88**	**2,436,547.26**	**291,059.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,562,925.11	22,073.36	5,540,851.75	0.00	0.00
Support Serv - Pupil	196,061.73	0.00	196,061.73	0.00	0.00
Support Serv - Instructional	699,301.82	37,565.37	661,736.45	0.00	0.00
Support Serv - Board of Ed	55,621.01	0.00	55,621.01	0.00	0.00
Support Serv - Executive Adm	192,294.70	0.00	192,294.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	489,073.93	0.00	489,073.93	0.00	0.00
Support Serv - Business	141,049.22	30,871.32	0.00	110,177.90	110,177.90
Operations and Maintenance	958,805.18	8,898.45	0.00	949,906.73	0.00
Pupil Transportation	482,613.24	0.00	482,613.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,369.29	0.00	2,369.29	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	36,643.16	0.00	36,643.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,837.71	22,777.17	220,060.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,020.64	0.00	6,937.85	1,082.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,772.00	0.00	11,912.78	1,859.22	1,859.22
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	498,956.53	293,270.19	205,686.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,399,572.17	1,399,572.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,979,917.44	**1,815,028.03**	**8,101,862.77**	**1,063,026.64**	**112,037.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,278,979.09	9,905.21	39,269,073.88	0.00	0.00
Support Serv - Pupil	1,745,422.16	0.00	1,745,422.16	0.00	0.00
Support Serv - Instructional	1,569,591.13	0.00	1,569,591.13	0.00	0.00
Support Serv - Board of Ed	128,613.41	0.00	128,613.41	0.00	0.00
Support Serv - Executive Adm	318,664.53	0.00	318,664.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,981,906.09	6,230.00	3,975,676.09	0.00	0.00
Support Serv - Business	1,002,758.11	68,643.02	0.00	934,115.09	934,115.09
Operations and Maintenance	4,016,254.54	16,863.92	0.00	3,999,390.62	0.00
Pupil Transportation	2,774,120.01	99.11	2,774,020.90	0.00	0.00
Support Serv - Planning & Research	62,160.90	0.00	62,160.90	0.00	0.00
Support Serv - Communication	50,277.29	0.00	50,277.29	0.00	0.00
Support Serv - Staff & Personnel	405,617.96	0.00	42,420.40	363,197.56	363,197.56
Support Serv - Technology	765,274.41	4,532.12	0.00	760,742.29	760,742.29
Support Serv - Pupil Accounting	77,998.95	0.00	77,998.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,227,344.24	0.00	1,227,344.24	0.00	0.00
Community Services	444,131.91	0.00	444,131.91	0.00	0.00
Payments to Government Agencies	96,421.00	96,421.00	0.00	0.00	0.00
Facilities Acquisition	61,820.01	61,820.01	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	180,129.58	0.00	174,926.38	5,203.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,110,583.58	1,468,871.12	1,641,712.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,923,155.05	15,923,155.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,947,448.83	3,947,448.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,168,672.78	**21,603,989.39**	**53,502,034.63**	**6,062,648.76**	**2,058,054.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38901 Da Vinci Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,313,191.57	0.00	1,313,191.57	0.00	0.00
Support Serv - Pupil	5,323.74	0.00	5,323.74	0.00	0.00
Support Serv - Instructional	113,000.87	0.00	113,000.87	0.00	0.00
Support Serv - Board of Ed	7,497.15	0.00	7,497.15	0.00	0.00
Support Serv - Executive Adm	188,822.99	0.00	188,822.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,583.77	0.00	186,583.77	0.00	0.00
Support Serv - Business	64,479.54	0.00	3,066.00	61,413.54	61,413.54
Operations and Maintenance	143,716.43	1,000.00	0.00	142,716.43	0.00
Pupil Transportation	8,357.58	0.00	8,357.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,757.64	0.00	3,757.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,034,731.28	**1,000.00**	**1,829,601.31**	**204,129.97**	**61,413.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,689,476.00	0.00	2,689,476.00	0.00	0.00
Support Serv - Pupil	117,740.00	0.00	117,740.00	0.00	0.00
Support Serv - Instructional	510,619.00	0.00	510,619.00	0.00	0.00
Support Serv - Board of Ed	92,929.00	0.00	92,929.00	0.00	0.00
Support Serv - Executive Adm	259,830.00	0.00	259,830.00	0.00	0.00
Support Serv - Grant Writer	29,046.00	0.00	29,046.00	0.00	0.00
Support Serv - School Adm	392,652.00	0.00	392,652.00	0.00	0.00
Support Serv - Business	110,099.00	0.00	0.00	110,099.00	110,099.00
Operations and Maintenance	1,058,846.00	0.00	0.00	1,058,846.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,148.00	0.00	44,148.00	0.00	0.00
Support Serv - Staff & Personnel	167,598.00	0.00	0.00	167,598.00	167,598.00
Support Serv - Technology	114,061.00	0.00	0.00	114,061.00	114,061.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,046.00	0.00	22,046.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	226,771.00	12,284.00	214,487.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,835,861.00	**12,284.00**	**4,372,973.00**	**1,450,604.00**	**391,758.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	765,167.35	51,643.03	713,524.32	0.00	0.00
Support Serv - Pupil	149,048.00	0.00	149,048.00	0.00	0.00
Support Serv - Instructional	3,348,879.45	50,591.50	3,298,287.95	0.00	0.00
Support Serv - Board of Ed	89,762.31	0.00	89,762.31	0.00	0.00
Support Serv - Executive Adm	356,407.87	0.00	356,407.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	713,725.98	10,246.55	0.00	703,479.43	703,479.43
Operations and Maintenance	577,090.18	16,510.61	0.00	560,579.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	48,985.22	0.00	48,985.22	0.00	0.00
Support Serv - Communication	57,397.53	0.00	57,397.53	0.00	0.00
Support Serv - Staff & Personnel	420,333.51	10,744.17	9,346.04	400,243.30	400,243.30
Support Serv - Technology	1,484,820.75	151,437.99	198,225.30	1,135,157.46	1,135,157.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	875,469.70	15,152.31	860,317.39	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,504,663.38	5,598.84	3,499,064.54	0.00	0.00
Payments to Government Agencies	13,817,550.07	13,817,550.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,948,148.93	40,850.49	12,907,298.44	0.00	0.00
Support Serv - Pupil	5,945,908.30	0.00	5,945,908.30	0.00	0.00
Support Serv - Instructional	2,224,588.31	58,829.59	2,165,758.72	0.00	0.00
Support Serv - Board of Ed	52,644.12	0.00	52,644.12	0.00	0.00
Support Serv - Executive Adm	118,596.51	0.00	118,596.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	199,720.83	0.00	199,720.83	0.00	0.00
Support Serv - Business	517,109.52	140,371.36	0.00	376,738.16	376,738.16
Operations and Maintenance	1,608,406.45	11,284.28	0.00	1,597,122.17	0.00
Pupil Transportation	2,504.25	0.00	2,504.25	0.00	0.00
Support Serv - Planning & Research	166,197.02	0.00	166,197.02	0.00	0.00
Support Serv - Communication	73,089.09	0.00	73,089.09	0.00	0.00
Support Serv - Staff & Personnel	322,684.98	2,194.23	0.00	320,490.75	320,490.75
Support Serv - Technology	551,371.00	0.00	0.00	551,371.00	551,371.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	14,178,000.23	14,177,352.00	648.23	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,454,410.49	2,454,410.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	838,282.04	838,282.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,087,652.28	11,767.53	3,075,884.75	0.00	0.00
Internal Service Funds					
All Costs	96,909.11	96,909.11	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,595,524.76	**31,961,726.19**	**33,988,616.73**	**5,645,181.84**	**3,487,480.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	79,098,529.47	197,441.57	78,901,087.90	0.00	0.00
Support Serv - Pupil	9,645,574.58	0.00	9,645,574.58	0.00	0.00
Support Serv - Instructional	10,394,651.52	232,885.49	10,161,766.03	0.00	0.00
Support Serv - Board of Ed	414,573.46	0.00	414,573.46	0.00	0.00
Support Serv - Executive Adm	598,062.96	0.00	598,062.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,234,620.15	0.00	8,234,620.15	0.00	0.00
Support Serv - Business	1,417,508.64	86,147.02	8,987.65	1,322,373.97	1,322,373.97
Operations and Maintenance	11,071,438.42	15,500.00	510,123.03	10,545,815.39	0.00
Pupil Transportation	7,131,555.77	20,250.00	7,111,305.77	0.00	0.00
Support Serv - Planning & Research	107,292.77	0.00	107,292.77	0.00	0.00
Support Serv - Communication	497,255.68	0.00	497,255.68	0.00	0.00
Support Serv - Staff & Personnel	970,583.99	0.00	57,387.49	913,196.50	913,196.50
Support Serv - Technology	601,815.38	0.00	210,801.51	391,013.87	391,013.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	335,885.79	0.00	335,885.79	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,739,202.70	0.00	1,739,202.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,260.00	16,260.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	465,576.89	0.00	463,333.70	2,243.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,525,621.12	3,200,970.12	3,324,651.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,455,187.30	15,455,187.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,131,104.13	9,131,104.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	163,852,300.72	**28,355,745.63**	**122,321,912.17**	**13,174,642.92**	**2,626,584.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,729,698.33	12,589.09	2,717,109.24	0.00	0.00
Support Serv - Pupil	175,850.36	0.00	175,850.36	0.00	0.00
Support Serv - Instructional	238,866.48	15,540.09	223,326.39	0.00	0.00
Support Serv - Board of Ed	41,870.52	0.00	41,870.52	0.00	0.00
Support Serv - Executive Adm	155,477.58	2,350.20	153,127.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	293,892.88	0.00	293,892.88	0.00	0.00
Support Serv - Business	89,291.69	4,324.76	0.00	84,966.93	84,966.93
Operations and Maintenance	515,500.34	0.00	0.00	515,500.34	0.00
Pupil Transportation	519,984.93	110,214.00	409,770.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	20,340.54	0.00	0.00	20,340.54	20,340.54
Support Serv - Pupil Accounting	4,748.71	0.00	4,748.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,105.14	0.00	178,105.14	0.00	0.00
Community Services	17,389.99	0.00	17,389.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	985.23	0.00	748.77	236.46	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,438.63	124,834.47	116,604.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	839,253.01	839,253.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,062,694.36	**1,109,105.62**	**4,332,544.47**	**621,044.27**	**105,307.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,613,084.18	5,681.37	11,607,402.81	0.00	0.00
Support Serv - Pupil	1,261,411.79	0.00	1,261,411.79	0.00	0.00
Support Serv - Instructional	745,490.11	0.00	745,490.11	0.00	0.00
Support Serv - Board of Ed	61,523.92	0.00	61,523.92	0.00	0.00
Support Serv - Executive Adm	610,000.08	0.00	610,000.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,415,458.85	0.00	1,415,458.85	0.00	0.00
Support Serv - Business	317,649.47	193,260.59	1,267.58	123,121.30	123,121.30
Operations and Maintenance	1,726,425.19	0.00	0.00	1,726,425.19	0.00
Pupil Transportation	1,114,766.41	0.00	1,114,766.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,850.57	0.00	14,970.57	880.00	880.00
Support Serv - Technology	344,853.96	0.00	1,582.00	343,271.96	343,271.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,569.50	2,000.00	1,569.50	0.00	0.00
Support Serv - Other	350,946.72	32,338.50	318,608.22	0.00	0.00
Community Services	286,596.57	0.00	286,596.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,516.85	1,266.85	250.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,620.78	0.00	1,458.70	162.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	821,374.64	330,586.57	490,788.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,052,755.45	3,052,755.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,144,276.88	1,144,276.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,889,171.92	**4,762,166.21**	**17,933,145.18**	**2,193,860.53**	**467,273.26**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,118,269.79	9,083.83	6,109,185.96	0.00	0.00
Support Serv - Pupil	465,391.11	0.00	465,391.11	0.00	0.00
Support Serv - Instructional	321,378.41	37,412.88	283,965.53	0.00	0.00
Support Serv - Board of Ed	108,291.18	0.00	108,291.18	0.00	0.00
Support Serv - Executive Adm	266,555.44	0.00	266,555.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	707,847.64	797.75	707,049.89	0.00	0.00
Support Serv - Business	350,146.49	62,392.10	28,420.81	259,333.58	259,333.58
Operations and Maintenance	1,082,323.76	26,278.51	0.00	1,056,045.25	0.00
Pupil Transportation	658,041.50	56,269.77	601,771.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,377.30	0.00	3,377.30	0.00	0.00
Support Serv - Technology	121,290.79	33,545.01	0.00	87,745.78	87,745.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,455.91	7,205.70	174,250.21	0.00	0.00
Community Services	522.73	0.00	522.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	468,707.30	235,892.63	232,814.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,724,350.21	1,724,350.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,050.00	0.00	1,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,578,999.56	**2,193,228.39**	**8,982,646.56**	**1,403,124.61**	**347,079.36**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,209,630.01	66,779.56	16,142,850.45	0.00	0.00
Support Serv - Pupil	1,783,634.16	0.00	1,783,634.16	0.00	0.00
Support Serv - Instructional	808,856.28	0.00	808,856.28	0.00	0.00
Support Serv - Board of Ed	137,155.30	0.00	137,155.30	0.00	0.00
Support Serv - Executive Adm	572,984.55	0.00	572,984.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,584,807.33	0.00	1,584,807.33	0.00	0.00
Support Serv - Business	643,051.28	228,844.27	0.00	414,207.01	414,207.01
Operations and Maintenance	2,216,172.03	5,744.36	0.00	2,210,427.67	0.00
Pupil Transportation	1,596,640.11	218,962.00	1,377,678.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,005.99	0.00	31,005.99	0.00	0.00
Support Serv - Staff & Personnel	84,134.97	0.00	0.00	84,134.97	84,134.97
Support Serv - Technology	303,390.35	0.00	0.00	303,390.35	303,390.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,580.73	0.00	87,580.73	0.00	0.00
Support Serv - Other	477,671.05	0.00	477,671.05	0.00	0.00
Community Services	912,082.91	0.00	912,082.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	915,574.52	401,000.35	514,574.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,900,166.48	19,900,166.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,257,810.33	4,257,810.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,522,348.38	**25,079,307.35**	**24,430,881.03**	**3,012,160.00**	**801,732.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,572,142.34	23,776.21	9,548,366.13	0.00	0.00
Support Serv - Pupil	851,351.30	0.00	851,351.30	0.00	0.00
Support Serv - Instructional	539,897.79	0.00	539,897.79	0.00	0.00
Support Serv - Board of Ed	113,234.07	0.00	113,234.07	0.00	0.00
Support Serv - Executive Adm	282,854.00	0.00	282,854.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,290,745.48	0.00	1,290,745.48	0.00	0.00
Support Serv - Business	391,682.15	70,761.17	0.00	320,920.98	320,920.98
Operations and Maintenance	1,590,456.77	28,200.00	0.00	1,562,256.77	0.00
Pupil Transportation	654,044.20	0.00	654,044.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	77,987.47	0.00	0.00	77,987.47	77,987.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,078.65	0.00	276,078.65	0.00	0.00
Community Services	433,556.39	0.00	433,556.39	0.00	0.00
Payments to Government Agencies	22,171.48	22,171.48	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	752,032.92	322,279.26	429,753.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,297,091.19	2,297,091.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,880.71	49,880.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,195,206.91	**2,814,160.02**	**14,419,881.67**	**1,961,165.22**	**398,908.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,151,575.42	271,231.68	46,880,343.74	0.00	0.00
Support Serv - Pupil	4,763,973.28	0.00	4,763,973.28	0.00	0.00
Support Serv - Instructional	4,263,710.74	15,720.42	4,247,990.32	0.00	0.00
Support Serv - Board of Ed	179,512.01	0.00	179,512.01	0.00	0.00
Support Serv - Executive Adm	430,619.37	0.00	430,619.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,221,491.52	0.00	4,221,491.52	0.00	0.00
Support Serv - Business	747,308.40	12,934.66	0.00	734,373.74	734,373.74
Operations and Maintenance	7,407,741.32	96,469.20	2,000.00	7,309,272.12	0.00
Pupil Transportation	3,368,681.16	643,886.50	2,724,794.66	0.00	0.00
Support Serv - Planning & Research	1,634.84	0.00	1,634.84	0.00	0.00
Support Serv - Communication	210,980.03	0.00	210,980.03	0.00	0.00
Support Serv - Staff & Personnel	601,131.33	2,048.16	2,347.72	596,735.45	596,735.45
Support Serv - Technology	1,300,561.30	1,400.01	0.00	1,299,161.29	1,299,161.29
Support Serv - Pupil Accounting	2,800.76	0.00	2,800.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,365,377.85	36,533.52	1,328,844.33	0.00	0.00
Community Services	2,285,926.91	176,441.40	2,109,485.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,429.61	23,650.00	8,779.61	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,355.06	0.00	4,605.35	749.71	0.00
Pupil Transportation	452.64	0.00	452.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	165.75	0.00	142.55	23.20	23.20
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,789,963.30	1,279,642.56	1,510,320.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,916,634.32	14,916,634.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,869,446.76	2,869,446.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	98,917,473.68	**20,346,039.19**	**68,631,118.98**	**9,940,315.51**	**2,630,293.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,299,708.91	0.00	5,299,708.91	0.00	0.00
Support Serv - Pupil	202,066.45	0.00	202,066.45	0.00	0.00
Support Serv - Instructional	345,391.85	0.00	345,391.85	0.00	0.00
Support Serv - Board of Ed	53,574.96	0.00	53,574.96	0.00	0.00
Support Serv - Executive Adm	202,044.45	0.00	202,044.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	666,460.62	0.00	666,460.62	0.00	0.00
Support Serv - Business	222,606.01	9,293.46	0.00	213,312.55	213,312.55
Operations and Maintenance	973,565.50	0.00	0.00	973,565.50	0.00
Pupil Transportation	469,207.57	0.00	469,207.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,769.38	0.00	8,769.38	0.00	0.00
Support Serv - Staff & Personnel	990.00	0.00	0.00	990.00	990.00
Support Serv - Technology	202,639.97	1,322.15	0.00	201,317.82	201,317.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,459.76	0.00	253,459.76	0.00	0.00
Community Services	27,677.25	0.00	27,677.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,108.00	181,826.53	180,281.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,940,412.52	1,940,412.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	332,741.31	332,741.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,563,424.51	**2,465,595.97**	**7,708,642.67**	**1,389,185.87**	**415,620.37**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,837,231.95	70,288.14	13,766,943.81	0.00	0.00
Support Serv - Pupil	1,116,274.67	0.00	1,116,274.67	0.00	0.00
Support Serv - Instructional	673,111.08	2,440.09	670,670.99	0.00	0.00
Support Serv - Board of Ed	111,087.04	0.00	111,087.04	0.00	0.00
Support Serv - Executive Adm	345,824.62	135.14	345,689.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,343,112.38	1,333.34	1,341,779.04	0.00	0.00
Support Serv - Business	442,603.12	22,065.78	0.00	420,537.34	420,537.34
Operations and Maintenance	2,010,286.42	48,372.63	0.00	1,961,913.79	0.00
Pupil Transportation	1,380,254.00	100,129.88	1,280,124.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	90,822.48	0.00	90,822.48	0.00	0.00
Support Serv - Staff & Personnel	102,509.88	0.00	0.00	102,509.88	102,509.88
Support Serv - Technology	342,827.27	19,513.75	28,588.40	294,725.12	294,725.12
Support Serv - Pupil Accounting	31,842.14	0.00	31,842.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,112.30	0.00	493,112.30	0.00	0.00
Community Services	255,176.21	3,600.56	251,575.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,018,369.95	504,412.30	513,957.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,862,699.57	7,862,699.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	66,062.45	66,062.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,523,207.53	**8,701,053.63**	**20,042,467.77**	**2,779,686.13**	**817,772.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	974,413.01	0.00	974,413.01	0.00	0.00
Support Serv - Pupil	49,392.86	0.00	49,392.86	0.00	0.00
Support Serv - Instructional	10,907.79	0.00	10,907.79	0.00	0.00
Support Serv - Board of Ed	183.77	0.00	183.77	0.00	0.00
Support Serv - Executive Adm	24,889.76	0.00	24,889.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,437.68	0.00	241,437.68	0.00	0.00
Support Serv - Business	170,653.17	0.00	0.00	170,653.17	170,653.17
Operations and Maintenance	335,807.70	0.00	0.00	335,807.70	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,358.13	2,370.28	73,987.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,884,043.87	**2,370.28**	**1,375,212.72**	**506,460.87**	**170,653.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,560,416.00	0.00	2,560,416.00	0.00	0.00
Support Serv - Pupil	141,771.00	0.00	141,771.00	0.00	0.00
Support Serv - Instructional	411,188.00	0.00	411,188.00	0.00	0.00
Support Serv - Board of Ed	66,513.00	0.00	66,513.00	0.00	0.00
Support Serv - Executive Adm	216,823.00	0.00	216,823.00	0.00	0.00
Support Serv - Grant Writer	20,960.00	0.00	20,960.00	0.00	0.00
Support Serv - School Adm	363,284.00	0.00	363,284.00	0.00	0.00
Support Serv - Business	79,450.00	0.00	0.00	79,450.00	79,450.00
Operations and Maintenance	1,042,424.00	0.00	0.00	1,042,424.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,432.00	0.00	46,432.00	0.00	0.00
Support Serv - Staff & Personnel	126,057.00	0.00	0.00	126,057.00	126,057.00
Support Serv - Technology	82,309.00	0.00	0.00	82,309.00	82,309.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,909.00	0.00	15,909.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,768.00	8,471.00	158,297.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,340,304.00	**8,471.00**	**4,001,593.00**	**1,330,240.00**	**287,816.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	428,897.29	0.00	428,897.29	0.00	0.00
Support Serv - Pupil	53,871.42	0.00	53,871.42	0.00	0.00
Support Serv - Instructional	5,873.92	0.00	5,873.92	0.00	0.00
Support Serv - Board of Ed	12,675.38	0.00	12,675.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	689.04	0.00	689.04	0.00	0.00
Support Serv - Business	16,098.30	0.00	0.00	16,098.30	16,098.30
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	870.00	0.00	870.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,072.09	0.00	1,072.09	0.00	0.00
Support Serv - Staff & Personnel	195.00	0.00	195.00	0.00	0.00
Support Serv - Technology	1,497.00	0.00	0.00	1,497.00	1,497.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	521,739.44	**0.00**	**504,144.14**	**17,595.30**	**17,595.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39907 Forest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	707,060.48	0.00	707,060.48	0.00	0.00
Support Serv - Pupil	65,975.76	0.00	65,975.76	0.00	0.00
Support Serv - Instructional	27,508.09	0.00	27,508.09	0.00	0.00
Support Serv - Board of Ed	3,991.78	0.00	3,991.78	0.00	0.00
Support Serv - Executive Adm	13,079.85	0.00	13,079.85	0.00	0.00
Support Serv - Grant Writer	586.78	0.00	586.78	0.00	0.00
Support Serv - School Adm	161,102.72	0.00	161,102.72	0.00	0.00
Support Serv - Business	13,744.50	0.00	0.00	13,744.50	13,744.50
Operations and Maintenance	259,877.06	0.00	0.00	259,877.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,998.18	0.00	5,998.18	0.00	0.00
Support Serv - Staff & Personnel	559.00	0.00	559.00	0.00	0.00
Support Serv - Technology	1,873.19	0.00	1,873.19	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	434.04	0.00	434.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,279.91	1,733.95	48,545.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,312,071.34	**1,733.95**	**1,036,715.83**	**273,621.56**	**13,744.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
39908 Evergreen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	116,666.37	0.00	116,666.37	0.00	0.00
Support Serv - Pupil	12,410.14	0.00	12,410.14	0.00	0.00
Support Serv - Instructional	42,899.09	0.00	42,899.09	0.00	0.00
Support Serv - Board of Ed	2,434.28	0.00	2,434.28	0.00	0.00
Support Serv - Executive Adm	7,859.72	0.00	7,859.72	0.00	0.00
Support Serv - Grant Writer	355.54	0.00	355.54	0.00	0.00
Support Serv - School Adm	122,908.77	0.00	122,908.77	0.00	0.00
Support Serv - Business	652.04	0.00	337.50	314.54	314.54
Operations and Maintenance	202,758.22	0.00	0.00	202,758.22	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,166.67	0.00	23,166.67	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,998.52	0.00	7,998.52	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,783.74	217.46	8,566.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	548,893.10	**217.46**	**345,602.88**	**203,072.76**	**314.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,644,588.38	0.00	3,644,588.38	0.00	0.00
Support Serv - Pupil	60,557.14	0.00	60,557.14	0.00	0.00
Support Serv - Instructional	13,883.70	0.00	13,883.70	0.00	0.00
Support Serv - Board of Ed	50,667.11	0.00	50,667.11	0.00	0.00
Support Serv - Executive Adm	220,249.68	0.00	220,249.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,364.84	0.00	357,364.84	0.00	0.00
Support Serv - Business	26,633.95	3,699.95	0.00	22,934.00	22,934.00
Operations and Maintenance	474,965.03	24,137.94	0.00	450,827.09	0.00
Pupil Transportation	382,884.38	0.00	382,884.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,190.00	0.00	0.00	55,190.00	55,190.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,574.86	4,559.18	135,015.68	0.00	0.00
Community Services	8,340.34	0.00	8,340.34	0.00	0.00
Payments to Government Agencies	3,308.86	3,308.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	327,111.22	177,585.65	149,525.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	206,566.58	206,566.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	474,593.64	474,593.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,446,479.71	**894,451.80**	**5,023,076.82**	**528,951.09**	**78,124.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,320,357.27	3,813.50	8,316,543.77	0.00	0.00
Support Serv - Pupil	535,170.98	0.00	535,170.98	0.00	0.00
Support Serv - Instructional	251,146.72	0.00	251,146.72	0.00	0.00
Support Serv - Board of Ed	101,274.14	500.00	100,774.14	0.00	0.00
Support Serv - Executive Adm	254,719.65	399.00	254,320.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,255,020.28	13,217.97	1,241,802.31	0.00	0.00
Support Serv - Business	273,358.09	149.00	0.00	273,209.09	273,209.09
Operations and Maintenance	1,371,920.05	1,149.00	0.00	1,370,771.05	0.00
Pupil Transportation	652,796.50	75,145.90	577,650.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,713.12	0.00	46,713.12	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	203,766.06	2,539.34	0.00	201,226.72	201,226.72
Support Serv - Pupil Accounting	17,004.61	0.00	17,004.61	0.00	0.00
Support Serv - Central - Other	116,570.87	0.00	116,570.87	0.00	0.00
Support Serv - Other	203,203.35	21,867.91	181,335.44	0.00	0.00
Community Services	56,645.41	0.00	56,645.41	0.00	0.00
Payments to Government Agencies	8,873.53	8,873.53	0.00	0.00	0.00
Facilities Acquisition	119,415.33	119,415.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,665.00	0.00	1,665.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	818,830.90	449,520.96	369,309.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,985,615.41	2,985,615.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,964,425.42	3,964,425.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,558,492.69	**7,646,632.27**	**12,066,653.56**	**1,845,206.86**	**474,435.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
40060 Excelsior Township S/D #1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	226,894.84	179.85	226,714.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	4,394.40	0.00	4,394.40	0.00	0.00
Support Serv - Board of Ed	6,215.61	0.00	6,215.61	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,821.43	629.99	1,191.44	0.00	0.00
Support Serv - Business	34,905.01	5,789.20	0.00	29,115.81	29,115.81
Operations and Maintenance	18,914.09	384.30	0.00	18,529.79	0.00
Pupil Transportation	51,709.37	0.00	51,709.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	344,854.75	**6,983.34**	**290,225.81**	**47,645.60**	**29,115.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,722,715.92	0.00	2,722,715.92	0.00	0.00
Support Serv - Pupil	3,119,741.48	0.00	3,119,741.48	0.00	0.00
Support Serv - Instructional	4,847,215.69	13,288.98	4,833,926.71	0.00	0.00
Support Serv - Board of Ed	42,837.42	0.00	42,837.42	0.00	0.00
Support Serv - Executive Adm	577,823.08	0.00	577,823.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,158,241.59	27,400.16	0.00	1,130,841.43	1,130,841.43
Operations and Maintenance	499,079.69	0.00	3,313.00	495,766.69	0.00
Pupil Transportation	106,557.59	0.00	106,557.59	0.00	0.00
Support Serv - Planning & Research	250,720.67	0.00	250,720.67	0.00	0.00
Support Serv - Communication	537,070.95	0.00	537,070.95	0.00	0.00
Support Serv - Staff & Personnel	632,445.69	0.00	22,726.55	609,719.14	609,719.14
Support Serv - Technology	344,322.66	58,665.33	43,446.45	242,210.88	242,210.88
Support Serv - Pupil Accounting	185,899.34	0.00	185,899.34	0.00	0.00
Support Serv - Central - Other	23,694.24	23,694.24	0.00	0.00	0.00
Support Serv - Other	58,225.37	26,969.98	31,255.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,046,875.20	4,046,875.20	0.00	0.00	0.00
Facilities Acquisition	91,937.81	91,937.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,792,830.68	1,145,347.07	10,647,483.61	0.00	0.00
Support Serv - Pupil	43,112,786.86	0.00	43,112,786.86	0.00	0.00
Support Serv - Instructional	2,587,648.56	6,445.60	2,581,202.96	0.00	0.00
Support Serv - Board of Ed	114,139.83	0.00	114,139.83	0.00	0.00
Support Serv - Executive Adm	657,564.21	0.00	657,564.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,125,329.94	0.00	1,125,329.94	0.00	0.00
Support Serv - Business	1,919,406.30	1,375,946.19	73,839.12	469,620.99	469,620.99
Operations and Maintenance	4,225,477.24	44,079.30	0.00	4,181,397.94	0.00
Pupil Transportation	19,539,906.98	0.00	19,539,906.98	0.00	0.00
Support Serv - Planning & Research	365,330.68	0.00	365,330.68	0.00	0.00
Support Serv - Communication	35,234.51	0.00	35,234.51	0.00	0.00
Support Serv - Staff & Personnel	44,073.23	0.00	29,023.24	15,049.99	15,049.99
Support Serv - Technology	1,834,314.25	72,917.26	0.00	1,761,396.99	1,761,396.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,389.43	0.00	21,389.43	0.00	0.00
Support Serv - Other	235,697.71	33,821.53	201,876.18	0.00	0.00
Community Services	75,150.73	0.00	75,150.73	0.00	0.00
Payments to Government Agencies	123,260,126.55	123,260,126.55	0.00	0.00	0.00
Facilities Acquisition	526,394.56	526,394.56	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,758.84	35,758.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,093,381.45	3,093,381.45	0.00	0.00	0.00
Trust Funds					
All Costs *	7,500.00	0.00	7,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,517,999.04	2,517,999.04	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	236,372,845.97	**136,401,049.09**	**91,065,792.83**	**8,906,004.05**	**4,228,839.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	106,040,424.38	68,161.91	105,972,262.47	0.00	0.00
Support Serv - Pupil	21,424,751.76	0.00	21,424,751.76	0.00	0.00
Support Serv - Instructional	16,772,543.64	20.79	16,772,522.85	0.00	0.00
Support Serv - Board of Ed	421,058.91	0.00	421,058.91	0.00	0.00
Support Serv - Executive Adm	1,537,758.34	0.00	1,537,758.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,958,460.23	0.00	10,958,460.23	0.00	0.00
Support Serv - Business	3,013,506.47	79,166.57	431,450.00	2,502,889.90	2,502,889.90
Operations and Maintenance	19,654,040.23	23,121.99	2,168,783.22	17,462,135.02	0.00
Pupil Transportation	12,945,042.42	8,000.00	12,937,042.42	0.00	0.00
Support Serv - Planning & Research	1,920,501.53	0.00	1,920,501.53	0.00	0.00
Support Serv - Communication	743,135.24	0.00	743,135.24	0.00	0.00
Support Serv - Staff & Personnel	1,472,430.62	0.00	214,400.36	1,258,030.26	1,258,030.26
Support Serv - Technology	3,310,685.07	112,471.99	0.00	3,198,213.08	3,198,213.08
Support Serv - Pupil Accounting	1,250,043.03	0.00	1,250,043.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,973,057.62	0.00	1,973,057.62	0.00	0.00
Community Services	1,465,193.41	388.80	1,464,804.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,646,549.91	1,646,549.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,481,931.23	6,285.30	20,475,645.93	0.00	0.00
Support Serv - Pupil	12,972,825.94	0.00	12,972,825.94	0.00	0.00
Support Serv - Instructional	2,205,678.32	0.00	2,205,678.32	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,348,249.62	0.00	1,027,890.64	1,320,358.98	0.00
Pupil Transportation	55,546.98	0.00	55,546.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	85,864.47	0.00	85,864.47	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,632,015.75	6,391,881.61	4,240,134.14	0.00	0.00
Community Services	146,220.95	22,608.47	123,612.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	608,405.79	608,405.79	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,647,695.49	25,647,695.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,207,702.23	2,207,702.23	0.00	0.00	0.00
Trust Funds					
All Costs *	61,709.89	0.00	61,709.89	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	284,003,029.47	**36,822,460.85**	**221,438,941.38**	**25,741,627.24**	**6,959,133.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,282,163.63	0.00	14,282,163.63	0.00	0.00
Support Serv - Pupil	1,041,204.30	0.00	1,041,204.30	0.00	0.00
Support Serv - Instructional	888,556.71	0.00	888,556.71	0.00	0.00
Support Serv - Board of Ed	64,873.29	0.00	64,873.29	0.00	0.00
Support Serv - Executive Adm	297,658.88	0.00	297,658.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,212,918.98	0.00	1,212,918.98	0.00	0.00
Support Serv - Business	581,222.66	172,004.06	0.00	409,218.60	409,218.60
Operations and Maintenance	2,134,691.06	84,147.75	127,831.13	1,922,712.18	0.00
Pupil Transportation	906,452.29	0.00	906,452.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,114.59	0.00	11,114.59	0.00	0.00
Support Serv - Staff & Personnel	93,428.77	0.00	0.00	93,428.77	93,428.77
Support Serv - Technology	79,873.06	0.00	0.00	79,873.06	79,873.06
Support Serv - Pupil Accounting	40,402.66	0.00	40,402.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	433,893.44	11,080.29	422,813.15	0.00	0.00
Community Services	100,209.26	2,000.00	98,209.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,680,156.09	861,662.62	818,493.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,852,712.00	1,852,712.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,124.57	23,124.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,724,656.24	**3,006,731.29**	**20,212,692.34**	**2,505,232.61**	**582,520.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,942,586.92	37,706.30	20,904,880.62	0.00	0.00
Support Serv - Pupil	2,263,420.60	0.00	2,263,420.60	0.00	0.00
Support Serv - Instructional	815,279.50	1,442.58	813,836.92	0.00	0.00
Support Serv - Board of Ed	86,484.58	0.00	86,484.58	0.00	0.00
Support Serv - Executive Adm	421,224.97	0.00	421,224.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,926,844.38	0.00	1,926,844.38	0.00	0.00
Support Serv - Business	841,652.03	111,578.75	0.00	730,073.28	730,073.28
Operations and Maintenance	2,525,467.93	17,613.80	0.00	2,507,854.13	0.00
Pupil Transportation	1,162,631.54	96,712.00	1,065,919.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,940.43	0.00	58,940.43	0.00	0.00
Support Serv - Staff & Personnel	3,390.00	0.00	0.00	3,390.00	3,390.00
Support Serv - Technology	589,368.71	44,087.19	0.00	545,281.52	545,281.52
Support Serv - Pupil Accounting	9,789.29	0.00	9,789.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,567.09	26,749.12	661,817.97	0.00	0.00
Community Services	471,140.24	22,768.83	448,371.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,175,606.94	655,981.02	519,625.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,844,456.88	3,844,456.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,014,660.39	15,014,660.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,841,512.42	**19,873,756.86**	**29,181,156.63**	**3,786,598.93**	**1,278,744.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,190,402.09	56,890.89	28,133,511.20	0.00	0.00
Support Serv - Pupil	2,959,196.34	0.00	2,959,196.34	0.00	0.00
Support Serv - Instructional	2,493,999.64	328,914.40	2,165,085.24	0.00	0.00
Support Serv - Board of Ed	115,418.52	0.00	115,418.52	0.00	0.00
Support Serv - Executive Adm	397,971.36	0.00	397,971.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,878,881.56	0.00	1,878,881.56	0.00	0.00
Support Serv - Business	368,101.65	169.60	0.00	367,932.05	367,932.05
Operations and Maintenance	3,269,053.69	37,495.90	64,093.83	3,167,463.96	0.00
Pupil Transportation	2,818,624.88	154,718.00	2,663,906.88	0.00	0.00
Support Serv - Planning & Research	10,326.00	0.00	10,326.00	0.00	0.00
Support Serv - Communication	63,721.15	0.00	63,721.15	0.00	0.00
Support Serv - Staff & Personnel	284,971.63	0.00	0.00	284,971.63	284,971.63
Support Serv - Technology	1,176,622.62	274,740.46	0.00	901,882.16	901,882.16
Support Serv - Pupil Accounting	78,856.09	0.00	78,856.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	851,736.42	38,136.00	813,600.42	0.00	0.00
Community Services	115,414.58	0.00	115,414.58	0.00	0.00
Payments to Government Agencies	977,781.25	977,781.25	0.00	0.00	0.00
Facilities Acquisition	240,499.03	240,499.03	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,486.63	0.00	3,373.32	113.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,589,961.44	1,268,145.34	1,321,816.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,198,587.14	5,198,587.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,150,089.15	1,150,089.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,233,702.86	**9,726,167.16**	**40,785,172.59**	**4,722,363.11**	**1,554,785.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,137,657.62	47,357.82	20,090,299.80	0.00	0.00
Support Serv - Pupil	1,498,936.94	3,545.00	1,495,391.94	0.00	0.00
Support Serv - Instructional	621,706.65	0.00	621,706.65	0.00	0.00
Support Serv - Board of Ed	74,581.44	0.00	74,581.44	0.00	0.00
Support Serv - Executive Adm	694,329.23	0.00	694,329.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,822,452.81	0.00	1,822,452.81	0.00	0.00
Support Serv - Business	699,953.88	0.00	0.00	699,953.88	699,953.88
Operations and Maintenance	3,505,949.26	45,305.21	0.00	3,460,644.05	0.00
Pupil Transportation	1,942,035.42	48,303.81	1,893,731.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,487.94	0.00	8,487.94	0.00	0.00
Support Serv - Staff & Personnel	70.00	0.00	0.00	70.00	70.00
Support Serv - Technology	656,004.59	166,897.08	0.00	489,107.51	489,107.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	863,503.77	38,776.61	824,727.16	0.00	0.00
Community Services	367,166.54	23,002.22	344,164.32	0.00	0.00
Payments to Government Agencies	0.15	0.15	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,083.04	0.00	0.00	9,083.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,426,974.34	685,408.73	741,565.61	0.00	0.00
Community Services	1,440,850.97	41,905.54	1,398,945.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	23,972,686.02	23,972,686.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,811,984.53	13,811,984.53	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	73,554,715.14	**38,885,172.72**	**30,010,683.94**	**4,658,858.48**	**1,189,131.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,541,523.93	37,439.43	26,504,084.50	0.00	0.00
Support Serv - Pupil	1,889,560.09	0.00	1,889,560.09	0.00	0.00
Support Serv - Instructional	610,068.99	0.00	610,068.99	0.00	0.00
Support Serv - Board of Ed	104,060.02	0.00	104,060.02	0.00	0.00
Support Serv - Executive Adm	462,934.00	0.00	462,934.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,653,458.15	0.00	2,653,458.15	0.00	0.00
Support Serv - Business	867,334.96	404,526.45	0.00	462,808.51	462,808.51
Operations and Maintenance	3,468,963.48	4,678.52	0.00	3,464,284.96	0.00
Pupil Transportation	2,515,836.08	121,755.00	2,394,081.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	259,900.70	0.00	3,444.75	256,455.95	256,455.95
Support Serv - Technology	684,742.22	108,227.86	0.00	576,514.36	576,514.36
Support Serv - Pupil Accounting	22,357.21	0.00	22,357.21	0.00	0.00
Support Serv - Central - Other	9,539.02	0.00	9,539.02	0.00	0.00
Support Serv - Other	878,230.95	0.00	878,230.95	0.00	0.00
Community Services	702,586.79	0.00	702,586.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	204,660.53	0.00	42,250.00	162,410.53	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,465,882.23	111,913.00	1,353,969.23	0.00	0.00
Community Services	229,006.72	241.71	228,765.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	42,203,499.85	42,203,499.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	811,453.34	811,453.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,585,599.26	**43,803,735.16**	**37,859,389.79**	**4,922,474.31**	**1,295,778.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,541,251.35	87,708.14	18,453,543.21	0.00	0.00
Support Serv - Pupil	1,554,960.91	0.00	1,554,960.91	0.00	0.00
Support Serv - Instructional	913,442.96	0.00	913,442.96	0.00	0.00
Support Serv - Board of Ed	75,075.01	0.00	75,075.01	0.00	0.00
Support Serv - Executive Adm	361,320.56	0.00	361,320.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,106,182.29	0.00	2,106,182.29	0.00	0.00
Support Serv - Business	830,266.48	46,124.27	0.00	784,142.21	784,142.21
Operations and Maintenance	2,278,119.25	27,939.81	0.00	2,250,179.44	0.00
Pupil Transportation	2,890,010.92	55,322.05	2,834,688.87	0.00	0.00
Support Serv - Planning & Research	23,482.55	0.00	23,482.55	0.00	0.00
Support Serv - Communication	50,047.52	0.00	50,047.52	0.00	0.00
Support Serv - Staff & Personnel	27,914.99	0.00	19,992.77	7,922.22	7,922.22
Support Serv - Technology	768,037.15	15,000.00	53,821.74	699,215.41	699,215.41
Support Serv - Pupil Accounting	119,146.56	0.00	119,146.56	0.00	0.00
Support Serv - Central - Other	18,300.08	0.00	18,300.08	0.00	0.00
Support Serv - Other	570,916.48	108.00	570,808.48	0.00	0.00
Community Services	69,931.29	0.00	69,931.29	0.00	0.00
Payments to Government Agencies	72,328.85	72,328.85	0.00	0.00	0.00
Facilities Acquisition	16,957.00	16,957.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,564.97	0.00	0.00	4,564.97	4,564.97
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	705.25	0.00	705.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,384,712.30	756,063.39	628,648.91	0.00	0.00
Community Services	225,881.74	0.00	225,881.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,811,367.94	15,811,367.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	414,509.42	414,509.42	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,131,433.82	**17,303,428.87**	**28,081,980.70**	**3,746,024.25**	**1,495,844.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,473,156.99	3,465.00	13,469,691.99	0.00	0.00
Support Serv - Pupil	1,567,911.70	0.00	1,567,911.70	0.00	0.00
Support Serv - Instructional	457,397.68	0.00	457,397.68	0.00	0.00
Support Serv - Board of Ed	88,185.32	0.00	88,185.32	0.00	0.00
Support Serv - Executive Adm	382,998.49	0.00	382,998.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,187,870.43	0.00	1,187,870.43	0.00	0.00
Support Serv - Business	481,499.97	146,235.47	0.00	335,264.50	335,264.50
Operations and Maintenance	1,295,154.09	1,410.46	0.00	1,293,743.63	0.00
Pupil Transportation	1,485,894.79	0.00	1,485,894.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,593.78	0.00	10,593.78	0.00	0.00
Support Serv - Staff & Personnel	4,296.96	0.00	876.76	3,420.20	3,420.20
Support Serv - Technology	164,443.37	3,585.64	0.00	160,857.73	160,857.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	594,066.83	0.00	594,066.83	0.00	0.00
Community Services	18,437.66	0.00	18,437.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	866,820.52	426,215.88	440,604.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,259,633.40	9,259,633.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,595,056.56	13,595,056.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,933,418.54	**23,435,602.41**	**19,704,530.07**	**1,793,286.06**	**499,542.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41090 East Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,382,620.32	45,930.00	18,336,690.32	0.00	0.00
Support Serv - Pupil	1,689,990.19	0.00	1,689,990.19	0.00	0.00
Support Serv - Instructional	1,283,443.29	124,075.14	1,159,368.15	0.00	0.00
Support Serv - Board of Ed	170,847.54	0.00	170,847.54	0.00	0.00
Support Serv - Executive Adm	452,380.04	576.25	451,803.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,841,962.47	0.00	1,841,962.47	0.00	0.00
Support Serv - Business	500,317.82	14,928.22	0.00	485,389.60	485,389.60
Operations and Maintenance	1,996,550.71	0.00	0.00	1,996,550.71	0.00
Pupil Transportation	296,603.53	152.00	296,451.53	0.00	0.00
Support Serv - Planning & Research	35.00	0.00	35.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,613.09	0.00	50.00	10,563.09	10,563.09
Support Serv - Technology	436,927.71	0.00	0.00	436,927.71	436,927.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	748,791.94	0.00	748,791.94	0.00	0.00
Community Services	520,263.56	2,139.42	518,124.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,670.73	39,670.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	46,093.64	0.00	46,093.64	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	725,817.00	0.00	0.00	725,817.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,327.56	0.00	272,327.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,000.00	7,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,841,377.48	5,841,377.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	172,693.63	172,693.63	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,436,327.25	**6,248,542.87**	**25,532,536.27**	**3,655,248.11**	**932,880.40**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,339,094.11	145,064.35	62,194,029.76	0.00	0.00
Support Serv - Pupil	6,555,549.55	4,051.15	6,551,498.40	0.00	0.00
Support Serv - Instructional	4,131,404.91	10,165.01	4,121,239.90	0.00	0.00
Support Serv - Board of Ed	208,579.70	195.55	208,384.15	0.00	0.00
Support Serv - Executive Adm	415,437.80	300.34	415,137.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,617,994.44	4,831.85	5,613,162.59	0.00	0.00
Support Serv - Business	1,427,233.52	1,880.00	14,214.04	1,411,139.48	1,411,139.48
Operations and Maintenance	8,533,757.61	54,003.16	33,032.40	8,446,722.05	0.00
Pupil Transportation	5,317,985.19	163.04	5,317,822.15	0.00	0.00
Support Serv - Planning & Research	45.70	0.00	45.70	0.00	0.00
Support Serv - Communication	66,631.55	0.00	66,631.55	0.00	0.00
Support Serv - Staff & Personnel	713,806.66	4,024.94	32,686.90	677,094.82	677,094.82
Support Serv - Technology	1,582,825.20	35,589.95	9,992.22	1,537,243.03	1,537,243.03
Support Serv - Pupil Accounting	48,577.84	0.00	48,577.84	0.00	0.00
Support Serv - Central - Other	87,792.47	0.00	87,792.47	0.00	0.00
Support Serv - Other	2,113,729.21	62,549.39	2,051,179.82	0.00	0.00
Community Services	1,413,878.61	4,033.49	1,409,845.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	147,312.39	140.68	147,171.71	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	4,764.48	0.00	4,764.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,488,010.27	1,148,339.26	1,339,671.01	0.00	0.00
Community Services	954,295.34	58,388.09	895,907.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	45,407,513.47	45,407,513.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,349,484.26	2,349,484.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	151,925,704.28	**49,290,717.98**	**90,562,786.92**	**12,072,199.38**	**3,625,477.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,686,693.57	1,698.00	11,684,995.57	0.00	0.00
Support Serv - Pupil	1,394,286.08	0.00	1,394,286.08	0.00	0.00
Support Serv - Instructional	1,423,933.05	149,657.60	1,274,275.45	0.00	0.00
Support Serv - Board of Ed	61,499.60	0.00	61,499.60	0.00	0.00
Support Serv - Executive Adm	283,510.76	0.00	283,510.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,085,627.30	0.00	1,085,627.30	0.00	0.00
Support Serv - Business	331,543.16	7,652.80	0.00	323,890.36	323,890.36
Operations and Maintenance	1,234,619.71	43,162.22	0.00	1,191,457.49	0.00
Pupil Transportation	550,279.42	0.00	550,279.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,258.25	0.00	8,258.25	0.00	0.00
Support Serv - Technology	804,655.60	509,995.58	0.00	294,660.02	294,660.02
Support Serv - Pupil Accounting	63,654.59	0.00	63,654.59	0.00	0.00
Support Serv - Central - Other	45,587.50	0.00	45,587.50	0.00	0.00
Support Serv - Other	279,665.15	29,392.92	250,272.23	0.00	0.00
Community Services	339,016.70	0.00	339,016.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,363,488.79	747,329.47	616,159.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,036.29	44,036.29	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,716,578.51	1,716,578.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	283.73	283.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,719,217.76	**3,249,787.12**	**17,659,422.77**	**1,810,007.87**	**618,550.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,916,427.75	329,545.03	32,586,882.72	0.00	0.00
Support Serv - Pupil	3,883,583.02	5,210.25	3,878,372.77	0.00	0.00
Support Serv - Instructional	1,193,360.16	4,249.95	1,189,110.21	0.00	0.00
Support Serv - Board of Ed	140,047.70	4,263.00	135,784.70	0.00	0.00
Support Serv - Executive Adm	310,761.27	0.00	310,761.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,807,605.62	0.00	2,807,605.62	0.00	0.00
Support Serv - Business	673,619.83	318.98	73,200.01	600,100.84	600,100.84
Operations and Maintenance	4,333,361.30	82,599.71	0.00	4,250,761.59	0.00
Pupil Transportation	2,994,668.34	326,628.00	2,668,040.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	88,395.43	0.00	88,395.43	0.00	0.00
Support Serv - Staff & Personnel	322,966.64	1,229.34	2,564.04	319,173.26	319,173.26
Support Serv - Technology	466,017.59	60,673.29	0.00	405,344.30	405,344.30
Support Serv - Pupil Accounting	122,292.66	0.00	122,292.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,157,128.23	32,295.97	1,124,832.26	0.00	0.00
Community Services	883,852.63	9,189.02	874,663.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,086.29	0.00	23,086.29	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,930.38	0.00	0.00	3,930.38	0.00
Pupil Transportation	61,537.00	61,537.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,717,772.10	848,715.73	869,056.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,216,853.36	5,216,853.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,342,328.79	1,342,328.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,659,596.09	**8,325,637.42**	**46,754,648.30**	**5,579,310.37**	**1,324,618.40**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,247,868.89	40,597.28	14,207,271.61	0.00	0.00
Support Serv - Pupil	867,299.54	0.00	867,299.54	0.00	0.00
Support Serv - Instructional	820,872.64	64.00	820,808.64	0.00	0.00
Support Serv - Board of Ed	290,850.15	0.00	290,850.15	0.00	0.00
Support Serv - Executive Adm	332,887.82	0.00	332,887.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,461,360.53	0.00	1,461,360.53	0.00	0.00
Support Serv - Business	603,686.23	213,393.26	12,692.09	377,600.88	377,600.88
Operations and Maintenance	1,556,820.94	22,680.17	1,921.00	1,532,219.77	0.00
Pupil Transportation	981,973.93	4,000.00	977,973.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,873.68	0.00	5,873.68	0.00	0.00
Support Serv - Technology	368,387.38	250,508.68	0.00	117,878.70	117,878.70
Support Serv - Pupil Accounting	48,050.00	0.00	48,050.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	494,049.55	19,868.85	474,180.70	0.00	0.00
Community Services	80,376.47	0.00	80,376.47	0.00	0.00
Payments to Government Agencies	1,000.00	1,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,278.91	2,851.57	15,934.53	492.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,298,174.31	692,317.89	605,856.42	0.00	0.00
Community Services	99,048.75	0.00	99,048.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,548,524.50	2,548,524.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	12,900.00	0.00	12,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,139,284.22	**3,795,806.20**	**20,315,285.86**	**2,028,192.16**	**495,479.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,432,585.58	14,002.79	19,418,582.79	0.00	0.00
Support Serv - Pupil	1,766,408.45	0.00	1,766,408.45	0.00	0.00
Support Serv - Instructional	837,106.92	0.00	837,106.92	0.00	0.00
Support Serv - Board of Ed	147,700.11	0.00	147,700.11	0.00	0.00
Support Serv - Executive Adm	299,335.90	0.00	299,335.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,834,138.83	0.00	1,834,138.83	0.00	0.00
Support Serv - Business	487,784.69	9,021.29	0.00	478,763.40	478,763.40
Operations and Maintenance	2,482,383.09	0.00	0.00	2,482,383.09	0.00
Pupil Transportation	1,936,483.22	0.00	1,936,483.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,640.76	0.00	45,640.76	0.00	0.00
Support Serv - Staff & Personnel	33,468.45	0.00	8,808.10	24,660.35	24,660.35
Support Serv - Technology	471,174.84	2,111.84	1,313.52	467,749.48	467,749.48
Support Serv - Pupil Accounting	53,661.29	0.00	53,661.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	568,318.27	0.00	568,318.27	0.00	0.00
Community Services	509,210.44	17,678.54	491,531.90	0.00	0.00
Payments to Government Agencies	14,949.93	14,949.93	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	95.00	0.00	95.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,421,351.50	667,337.36	754,014.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,277,560.75	4,277,560.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,947,081.03	2,947,081.03	0.00	0.00	0.00
Trust Funds					
All Costs *	1,050.00	0.00	1,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,567,489.05	**7,949,743.53**	**28,164,189.20**	**3,453,556.32**	**971,173.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,233,458.66	125,763.47	7,107,695.19	0.00	0.00
Support Serv - Pupil	743,252.11	0.00	743,252.11	0.00	0.00
Support Serv - Instructional	285,627.66	2,414.68	283,212.98	0.00	0.00
Support Serv - Board of Ed	31,692.25	0.00	31,692.25	0.00	0.00
Support Serv - Executive Adm	233,818.69	1,108.33	232,710.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	763,009.81	4,271.99	758,737.82	0.00	0.00
Support Serv - Business	235,813.88	8,699.39	0.92	227,113.57	227,113.57
Operations and Maintenance	1,236,800.55	39,195.84	16.19	1,197,588.52	0.00
Pupil Transportation	989,908.71	2,299.80	987,608.91	0.00	0.00
Support Serv - Planning & Research	25,391.91	0.00	25,391.91	0.00	0.00
Support Serv - Communication	1,141.05	0.00	1,141.05	0.00	0.00
Support Serv - Staff & Personnel	3,399.78	0.00	0.00	3,399.78	3,399.78
Support Serv - Technology	187,797.51	4,330.60	0.00	183,466.91	183,466.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,065.37	0.00	8,065.37	0.00	0.00
Support Serv - Other	307,717.92	2,693.75	305,024.17	0.00	0.00
Community Services	212,577.34	340.00	212,237.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	63,108.23	0.00	63,108.23	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	556,276.71	249,439.16	306,837.55	0.00	0.00
Community Services	70,087.78	0.00	70,087.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,655,428.41	1,655,428.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	541,451.51	541,451.51	0.00	0.00	0.00
Trust Funds					
All Costs *	6,890.34	0.00	6,890.34	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,392,716.18	**2,637,436.93**	**11,143,710.47**	**1,611,568.78**	**413,980.26**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	56,344,479.34	121,911.53	56,222,567.81	0.00	0.00
Support Serv - Pupil	5,142,924.96	0.00	5,142,924.96	0.00	0.00
Support Serv - Instructional	3,275,607.64	4,417.46	3,271,190.18	0.00	0.00
Support Serv - Board of Ed	153,113.70	0.00	153,113.70	0.00	0.00
Support Serv - Executive Adm	1,511,411.67	32,297.00	1,479,114.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,782,330.43	0.00	4,782,330.43	0.00	0.00
Support Serv - Business	507,537.19	0.00	0.00	507,537.19	507,537.19
Operations and Maintenance	7,827,866.47	12,610.00	500,000.00	7,315,256.47	0.00
Pupil Transportation	4,380,092.81	269,483.85	4,110,608.96	0.00	0.00
Support Serv - Planning & Research	51,500.00	0.00	51,500.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,983.93	0.00	1,983.93	0.00	0.00
Support Serv - Technology	1,035,060.49	8,139.00	0.00	1,026,921.49	1,026,921.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,369,627.37	1,017.00	1,368,610.37	0.00	0.00
Community Services	633,385.89	13,446.65	619,939.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,805,061.73	1,738,357.27	2,066,704.46	0.00	0.00
Community Services	493,465.83	104,689.43	388,776.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	85,504.26	85,504.26	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,402,760.92	9,402,760.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,023,890.30	3,023,890.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,827,604.93	**14,818,524.67**	**80,159,365.11**	**8,849,715.15**	**1,534,458.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,910,712.98	37,031.49	20,873,681.49	0.00	0.00
Support Serv - Pupil	1,586,402.24	0.00	1,586,402.24	0.00	0.00
Support Serv - Instructional	978,499.80	0.00	978,499.80	0.00	0.00
Support Serv - Board of Ed	92,540.16	0.00	92,540.16	0.00	0.00
Support Serv - Executive Adm	377,922.93	0.00	377,922.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,692,288.55	0.00	1,692,288.55	0.00	0.00
Support Serv - Business	845,257.44	250,868.75	0.00	594,388.69	594,388.69
Operations and Maintenance	3,131,544.95	127,125.88	0.00	3,004,419.07	0.00
Pupil Transportation	2,658,014.33	108,898.00	2,549,116.33	0.00	0.00
Support Serv - Planning & Research	13,835.19	0.00	13,835.19	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	49.25	0.00	0.00	49.25	49.25
Support Serv - Technology	429,434.38	55,104.78	0.00	374,329.60	374,329.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,491.34	0.00	699,491.34	0.00	0.00
Community Services	314,200.13	15,707.58	298,492.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,328,147.62	567,779.16	760,368.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,214,223.43	7,214,223.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	132,490.80	132,490.80	0.00	0.00	0.00
Trust Funds					
All Costs *	37,502.96	0.00	37,502.96	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,442,558.48	**8,509,229.87**	**29,960,142.00**	**3,973,186.61**	**968,767.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,247,226.88	108,506.24	44,138,720.64	0.00	0.00
Support Serv - Pupil	3,951,486.16	1,833.00	3,949,653.16	0.00	0.00
Support Serv - Instructional	2,258,046.97	71,137.12	2,186,909.85	0.00	0.00
Support Serv - Board of Ed	184,697.06	299.98	184,397.08	0.00	0.00
Support Serv - Executive Adm	425,632.59	199.99	425,432.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,104,112.53	319.97	4,103,792.56	0.00	0.00
Support Serv - Business	1,119,712.31	139,525.95	0.00	980,186.36	980,186.36
Operations and Maintenance	6,132,380.43	3,474.49	53,197.47	6,075,708.47	0.00
Pupil Transportation	4,625,502.02	569,683.65	4,055,818.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	411,707.14	500.00	0.00	411,207.14	411,207.14
Support Serv - Technology	1,169,758.27	38,360.83	0.00	1,131,397.44	1,131,397.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,264,444.55	17,078.60	1,247,365.95	0.00	0.00
Community Services	2,373,993.00	9,142.36	2,364,850.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	130,287.43	130,287.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,237,003.11	1,072,167.43	1,164,835.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,431,936.08	12,431,936.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,501,966.25	1,501,966.25	0.00	0.00	0.00
Trust Funds					
All Costs *	56,260.00	0.00	56,260.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,626,152.78	**16,096,419.37**	**63,931,234.00**	**8,598,499.41**	**2,522,790.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,316,511.53	4,952.42	17,311,559.11	0.00	0.00
Support Serv - Pupil	1,783,371.43	0.00	1,783,371.43	0.00	0.00
Support Serv - Instructional	493,106.11	0.00	493,106.11	0.00	0.00
Support Serv - Board of Ed	81,529.36	0.00	81,529.36	0.00	0.00
Support Serv - Executive Adm	476,551.72	0.00	476,551.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,568,421.39	0.00	1,568,421.39	0.00	0.00
Support Serv - Business	507,198.27	73,104.59	20,790.00	413,303.68	413,303.68
Operations and Maintenance	1,858,746.08	22,690.00	200.00	1,835,856.08	0.00
Pupil Transportation	1,635,851.71	188,214.20	1,447,637.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,114.64	7,900.00	2,214.64	0.00	0.00
Support Serv - Technology	498,617.65	254,318.65	226.00	244,073.00	244,073.00
Support Serv - Pupil Accounting	35,677.29	0.00	35,677.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	501,496.85	0.00	501,496.85	0.00	0.00
Community Services	322,632.21	9,086.30	313,545.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,773.26	0.00	1,489.54	283.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,038,351.75	474,102.02	564,249.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,597,572.34	2,597,572.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	532,458.17	532,458.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,259,981.76	**4,164,398.69**	**24,602,066.59**	**2,493,516.48**	**657,376.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41901 New Branches Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,030,732.22	27,999.76	2,002,732.46	0.00	0.00
Support Serv - Pupil	85,350.61	0.00	85,350.61	0.00	0.00
Support Serv - Instructional	23,330.08	76.32	23,253.76	0.00	0.00
Support Serv - Board of Ed	14,076.36	0.00	14,076.36	0.00	0.00
Support Serv - Executive Adm	222,137.75	0.00	222,137.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,731.90	0.00	269,731.90	0.00	0.00
Support Serv - Business	32,416.77	0.00	0.00	32,416.77	32,416.77
Operations and Maintenance	232,542.96	11,915.23	0.00	220,627.73	0.00
Pupil Transportation	475.98	0.00	475.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	414.06	0.00	414.06	0.00	0.00
Support Serv - Staff & Personnel	50,660.18	0.00	870.08	49,790.10	49,790.10
Support Serv - Technology	46,959.47	0.00	0.00	46,959.47	46,959.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	30,756.98	0.00	30,756.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,489.37	102,927.03	60,562.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	199,887.56	199,887.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	25.00	25.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,402,987.25	**342,830.90**	**2,710,362.28**	**349,794.07**	**129,166.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41904 West MI Academy of Environmental Science
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,977,075.59	31,071.53	2,946,004.06	0.00	0.00
Support Serv - Pupil	180,058.27	0.00	180,058.27	0.00	0.00
Support Serv - Instructional	146,332.15	0.00	146,332.15	0.00	0.00
Support Serv - Board of Ed	14,922.00	0.00	14,922.00	0.00	0.00
Support Serv - Executive Adm	638,000.72	0.00	638,000.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	374,333.62	11,017.00	363,316.62	0.00	0.00
Support Serv - Business	5,143.42	5,143.42	0.00	0.00	0.00
Operations and Maintenance	367,394.81	10,562.86	0.00	356,831.95	0.00
Pupil Transportation	34,492.41	0.00	34,492.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,445.90	0.00	43,445.90	0.00	0.00
Support Serv - Staff & Personnel	12,678.09	0.00	0.00	12,678.09	12,678.09
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,290.38	0.00	17,290.38	0.00	0.00
Community Services	70,154.55	0.00	70,154.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,930.12	3,668.46	252,261.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	236,459.06	236,459.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	394,602.10	394,602.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,768,313.19	**692,524.43**	**4,706,278.72**	**369,510.04**	**12,678.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,867,645.00	0.00	4,867,645.00	0.00	0.00
Support Serv - Pupil	222,202.00	0.00	222,202.00	0.00	0.00
Support Serv - Instructional	404,650.00	0.00	404,650.00	0.00	0.00
Support Serv - Board of Ed	99,684.00	0.00	99,684.00	0.00	0.00
Support Serv - Executive Adm	642,844.00	0.00	642,844.00	0.00	0.00
Support Serv - Grant Writer	33,484.00	0.00	33,484.00	0.00	0.00
Support Serv - School Adm	1,119,536.00	0.00	1,119,536.00	0.00	0.00
Support Serv - Business	436,241.00	0.00	0.00	436,241.00	436,241.00
Operations and Maintenance	2,348,043.00	0.00	0.00	2,348,043.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	59,397.00	0.00	59,397.00	0.00	0.00
Support Serv - Staff & Personnel	190,833.00	0.00	0.00	190,833.00	190,833.00
Support Serv - Technology	157,329.00	0.00	0.00	157,329.00	157,329.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,066.00	0.00	23,066.00	0.00	0.00
Support Serv - Other	98,072.00	0.00	98,072.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,024.00	14,426.00	279,598.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,997,050.00	**14,426.00**	**7,850,178.00**	**3,132,446.00**	**784,403.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,243,229.51	0.00	1,243,229.51	0.00	0.00
Support Serv - Pupil	146,615.26	0.00	146,615.26	0.00	0.00
Support Serv - Instructional	36,949.80	0.00	36,949.80	0.00	0.00
Support Serv - Board of Ed	11,889.20	0.00	11,889.20	0.00	0.00
Support Serv - Executive Adm	88,481.37	0.00	88,481.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,626.98	0.00	228,626.98	0.00	0.00
Support Serv - Business	21,987.53	0.00	0.00	21,987.53	21,987.53
Operations and Maintenance	166,534.00	43,477.42	0.00	123,056.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	18,661.50	0.00	0.00	18,661.50	18,661.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	236,622.00	236,622.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,199,597.15	**280,099.42**	**1,755,792.12**	**163,705.61**	**40,649.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,138,532.00	0.00	3,138,532.00	0.00	0.00
Support Serv - Pupil	157,970.00	0.00	157,970.00	0.00	0.00
Support Serv - Instructional	358,857.00	0.00	358,857.00	0.00	0.00
Support Serv - Board of Ed	93,276.00	0.00	93,276.00	0.00	0.00
Support Serv - Executive Adm	267,445.00	0.00	267,445.00	0.00	0.00
Support Serv - Grant Writer	28,963.00	0.00	28,963.00	0.00	0.00
Support Serv - School Adm	641,661.00	0.00	641,661.00	0.00	0.00
Support Serv - Business	109,784.00	0.00	0.00	109,784.00	109,784.00
Operations and Maintenance	1,109,756.00	0.00	0.00	1,109,756.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,308.00	0.00	37,308.00	0.00	0.00
Support Serv - Staff & Personnel	167,118.00	0.00	0.00	167,118.00	167,118.00
Support Serv - Technology	113,734.00	0.00	0.00	113,734.00	113,734.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,983.00	0.00	21,983.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	165,365.00	165,365.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,484.00	19,496.00	312,988.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,744,236.00	**184,861.00**	**5,058,983.00**	**1,500,392.00**	**390,636.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,817,038.00	0.00	2,817,038.00	0.00	0.00
Support Serv - Pupil	181,788.00	0.00	181,788.00	0.00	0.00
Support Serv - Instructional	295,946.00	0.00	295,946.00	0.00	0.00
Support Serv - Board of Ed	95,999.00	0.00	95,999.00	0.00	0.00
Support Serv - Executive Adm	285,775.00	0.00	285,775.00	0.00	0.00
Support Serv - Grant Writer	33,450.00	0.00	33,450.00	0.00	0.00
Support Serv - School Adm	485,908.00	0.00	485,908.00	0.00	0.00
Support Serv - Business	122,264.00	0.00	0.00	122,264.00	122,264.00
Operations and Maintenance	1,223,190.00	0.00	0.00	1,223,190.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,549.00	0.00	41,549.00	0.00	0.00
Support Serv - Staff & Personnel	198,371.00	0.00	0.00	198,371.00	198,371.00
Support Serv - Technology	131,355.00	0.00	0.00	131,355.00	131,355.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,482.00	0.00	24,482.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,039.00	10,839.00	164,200.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,112,154.00	**10,839.00**	**4,426,135.00**	**1,675,180.00**	**451,990.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41911 Grattan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	944,922.00	0.00	944,922.00	0.00	0.00
Support Serv - Pupil	43,871.00	0.00	43,871.00	0.00	0.00
Support Serv - Instructional	11,507.00	0.00	11,507.00	0.00	0.00
Support Serv - Board of Ed	18,093.00	0.00	18,093.00	0.00	0.00
Support Serv - Executive Adm	199,658.00	0.00	199,658.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	213,041.00	0.00	213,041.00	0.00	0.00
Support Serv - Business	20,928.00	4,649.00	0.00	16,279.00	16,279.00
Operations and Maintenance	161,736.00	5,645.00	0.00	156,091.00	0.00
Pupil Transportation	174,159.00	0.00	174,159.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,367.00	0.00	5,367.00	0.00	0.00
Support Serv - Staff & Personnel	331.00	0.00	0.00	331.00	331.00
Support Serv - Technology	16,808.00	0.00	0.00	16,808.00	16,808.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	194.00	0.00	194.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,651.00	33,756.00	22,895.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	296,425.00	296,425.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,163,691.00	**340,475.00**	**1,633,707.00**	**189,509.00**	**33,418.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,943,183.00	0.00	2,943,183.00	0.00	0.00
Support Serv - Pupil	175,607.00	0.00	175,607.00	0.00	0.00
Support Serv - Instructional	361,206.00	0.00	361,206.00	0.00	0.00
Support Serv - Board of Ed	118,024.00	0.00	118,024.00	0.00	0.00
Support Serv - Executive Adm	318,024.00	0.00	318,024.00	0.00	0.00
Support Serv - Grant Writer	41,696.00	0.00	41,696.00	0.00	0.00
Support Serv - School Adm	526,849.00	0.00	526,849.00	0.00	0.00
Support Serv - Business	152,401.00	0.00	0.00	152,401.00	152,401.00
Operations and Maintenance	1,078,111.00	0.00	0.00	1,078,111.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,374.00	0.00	52,374.00	0.00	0.00
Support Serv - Staff & Personnel	247,267.00	0.00	0.00	247,267.00	247,267.00
Support Serv - Technology	163,733.00	0.00	0.00	163,733.00	163,733.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,516.00	0.00	30,516.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,805.00	11,667.00	183,138.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,403,796.00	**11,667.00**	**4,750,617.00**	**1,641,512.00**	**563,401.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,743,350.00	0.00	2,743,350.00	0.00	0.00
Support Serv - Pupil	163,403.00	0.00	163,403.00	0.00	0.00
Support Serv - Instructional	602,852.00	0.00	602,852.00	0.00	0.00
Support Serv - Board of Ed	119,775.00	0.00	119,775.00	0.00	0.00
Support Serv - Executive Adm	314,113.00	0.00	314,113.00	0.00	0.00
Support Serv - Grant Writer	41,177.00	0.00	41,177.00	0.00	0.00
Support Serv - School Adm	422,662.00	0.00	422,662.00	0.00	0.00
Support Serv - Business	150,506.00	0.00	0.00	150,506.00	150,506.00
Operations and Maintenance	962,545.00	0.00	0.00	962,545.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,697.00	0.00	47,697.00	0.00	0.00
Support Serv - Staff & Personnel	253,882.00	0.00	0.00	253,882.00	253,882.00
Support Serv - Technology	161,696.00	0.00	0.00	161,696.00	161,696.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,137.00	0.00	30,137.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,906.00	9,550.00	140,356.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,163,701.00	**9,550.00**	**4,625,522.00**	**1,528,629.00**	**566,084.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,690,981.00	0.00	2,690,981.00	0.00	0.00
Support Serv - Pupil	188,961.00	0.00	188,961.00	0.00	0.00
Support Serv - Instructional	353,298.00	0.00	353,298.00	0.00	0.00
Support Serv - Board of Ed	123,807.00	0.00	123,807.00	0.00	0.00
Support Serv - Executive Adm	321,154.00	0.00	321,154.00	0.00	0.00
Support Serv - Grant Writer	42,267.00	0.00	42,267.00	0.00	0.00
Support Serv - School Adm	489,183.00	0.00	489,183.00	0.00	0.00
Support Serv - Business	154,490.00	0.00	0.00	154,490.00	154,490.00
Operations and Maintenance	1,110,535.00	0.00	0.00	1,110,535.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,731.00	0.00	50,731.00	0.00	0.00
Support Serv - Staff & Personnel	250,657.00	0.00	0.00	250,657.00	250,657.00
Support Serv - Technology	165,977.00	0.00	0.00	165,977.00	165,977.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,935.00	0.00	30,935.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,020.00	9,201.00	128,819.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,110,996.00	**9,201.00**	**4,420,136.00**	**1,681,659.00**	**571,124.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,333,001.25	23,448.75	2,309,552.50	0.00	0.00
Support Serv - Pupil	179,623.33	0.00	179,623.33	0.00	0.00
Support Serv - Instructional	162,412.75	21,381.34	141,031.41	0.00	0.00
Support Serv - Board of Ed	20,664.71	0.00	20,664.71	0.00	0.00
Support Serv - Executive Adm	579,301.16	0.00	579,301.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	382,044.59	14,628.20	367,416.39	0.00	0.00
Support Serv - Business	12,044.91	6,014.91	0.00	6,030.00	6,030.00
Operations and Maintenance	464,641.18	0.00	0.00	464,641.18	0.00
Pupil Transportation	481,386.50	5,979.37	475,407.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,876.33	0.00	29,876.33	0.00	0.00
Support Serv - Staff & Personnel	1,080.00	0.00	0.00	1,080.00	1,080.00
Support Serv - Technology	71,368.93	0.00	0.00	71,368.93	71,368.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,946.15	0.00	7,946.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,739.53	40,556.83	399,182.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	344,981.77	344,981.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,510,113.09	**456,991.17**	**4,510,001.81**	**543,120.11**	**78,478.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,069,166.07	0.00	1,069,166.07	0.00	0.00
Support Serv - Pupil	58,007.17	0.00	58,007.17	0.00	0.00
Support Serv - Instructional	154,331.53	0.00	154,331.53	0.00	0.00
Support Serv - Board of Ed	76,930.34	0.00	76,930.34	0.00	0.00
Support Serv - Executive Adm	107,676.65	0.00	107,676.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,346.74	0.00	149,346.74	0.00	0.00
Support Serv - Business	84,062.76	4,201.54	0.00	79,861.22	79,861.22
Operations and Maintenance	222,642.75	0.00	0.00	222,642.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,788.86	35,996.66	0.00	84,792.20	84,792.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	110,826.24	0.00	110,826.24	0.00	0.00
Support Serv - Other	48,574.04	31,007.64	17,566.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,202,353.15	**71,205.84**	**1,743,851.14**	**387,296.17**	**164,653.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,998,076.00	0.00	2,998,076.00	0.00	0.00
Support Serv - Pupil	199,782.00	0.00	199,782.00	0.00	0.00
Support Serv - Instructional	483,019.00	0.00	483,019.00	0.00	0.00
Support Serv - Board of Ed	65,910.00	0.00	65,910.00	0.00	0.00
Support Serv - Executive Adm	225,281.00	0.00	225,281.00	0.00	0.00
Support Serv - Grant Writer	19,093.00	0.00	19,093.00	0.00	0.00
Support Serv - School Adm	366,231.00	0.00	366,231.00	0.00	0.00
Support Serv - Business	69,785.00	0.00	0.00	69,785.00	69,785.00
Operations and Maintenance	1,388,794.00	0.00	0.00	1,388,794.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,116.00	0.00	34,116.00	0.00	0.00
Support Serv - Staff & Personnel	113,225.00	0.00	0.00	113,225.00	113,225.00
Support Serv - Technology	74,974.00	0.00	0.00	74,974.00	74,974.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,974.00	0.00	13,974.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,590.00	15,869.00	297,721.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,365,850.00	**15,869.00**	**4,703,203.00**	**1,646,778.00**	**257,984.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,657,398.00	0.00	2,657,398.00	0.00	0.00
Support Serv - Pupil	206,202.00	0.00	206,202.00	0.00	0.00
Support Serv - Instructional	272,797.00	0.00	272,797.00	0.00	0.00
Support Serv - Board of Ed	94,565.00	0.00	94,565.00	0.00	0.00
Support Serv - Executive Adm	263,043.00	0.00	263,043.00	0.00	0.00
Support Serv - Grant Writer	31,035.00	0.00	31,035.00	0.00	0.00
Support Serv - School Adm	450,211.00	0.00	450,211.00	0.00	0.00
Support Serv - Business	113,434.00	0.00	0.00	113,434.00	113,434.00
Operations and Maintenance	1,137,456.00	0.00	0.00	1,137,456.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,948.00	0.00	35,948.00	0.00	0.00
Support Serv - Staff & Personnel	184,044.00	0.00	0.00	184,044.00	184,044.00
Support Serv - Technology	121,868.00	0.00	0.00	121,868.00	121,868.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,714.00	0.00	22,714.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,170.00	7,141.00	112,029.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,709,885.00	**7,141.00**	**4,145,942.00**	**1,556,802.00**	**419,346.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41921 Grand Rapids Child Discovery Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,351,325.00	222.00	1,351,103.00	0.00	0.00
Support Serv - Pupil	57,750.00	0.00	57,750.00	0.00	0.00
Support Serv - Instructional	83,597.00	7,058.00	76,539.00	0.00	0.00
Support Serv - Board of Ed	72,336.00	0.00	72,336.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	211,343.00	0.00	211,343.00	0.00	0.00
Support Serv - Business	52,802.00	5,488.00	0.00	47,314.00	47,314.00
Operations and Maintenance	98,005.00	0.00	0.00	98,005.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,290.00	22,290.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,949,448.00	**35,058.00**	**1,769,071.00**	**145,319.00**	**47,314.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,112,423.00	172,707.00	2,939,716.00	0.00	0.00
Support Serv - Pupil	315,951.00	0.00	315,951.00	0.00	0.00
Support Serv - Instructional	25,210.00	0.00	25,210.00	0.00	0.00
Support Serv - Board of Ed	14,711.00	0.00	14,711.00	0.00	0.00
Support Serv - Executive Adm	270,967.00	0.00	270,967.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,044.00	1,810.00	439,234.00	0.00	0.00
Support Serv - Business	106,534.00	8,487.00	0.00	98,047.00	98,047.00
Operations and Maintenance	468,396.00	103,202.00	6,972.00	358,222.00	0.00
Pupil Transportation	25,703.00	0.00	25,703.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,397.00	0.00	0.00	6,397.00	6,397.00
Support Serv - Technology	48,235.00	0.00	0.00	48,235.00	48,235.00
Support Serv - Pupil Accounting	106,000.00	0.00	106,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,177.00	49,140.00	34,037.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,024,748.00	**335,346.00**	**4,178,501.00**	**510,901.00**	**152,679.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,115,306.42	0.00	1,115,306.42	0.00	0.00
Support Serv - Pupil	32,884.69	0.00	32,884.69	0.00	0.00
Support Serv - Instructional	63,348.48	0.00	63,348.48	0.00	0.00
Support Serv - Board of Ed	8,116.86	0.00	8,116.86	0.00	0.00
Support Serv - Executive Adm	155,173.26	0.00	155,173.26	0.00	0.00
Support Serv - Grant Writer	754.81	0.00	754.81	0.00	0.00
Support Serv - School Adm	380,398.91	0.00	380,398.91	0.00	0.00
Support Serv - Business	123,375.63	0.00	0.00	123,375.63	123,375.63
Operations and Maintenance	566,305.88	0.00	0.00	566,305.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,146.02	0.00	0.00	14,146.02	14,146.02
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,326.47	0.00	64,326.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,866.25	1,336.35	71,529.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,597,003.68	**1,336.35**	**1,891,839.80**	**703,827.53**	**137,521.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	952,894.00	0.00	952,894.00	0.00	0.00
Support Serv - Pupil	124,522.00	0.00	124,522.00	0.00	0.00
Support Serv - Instructional	131,217.00	0.00	131,217.00	0.00	0.00
Support Serv - Board of Ed	78,204.00	0.00	78,204.00	0.00	0.00
Support Serv - Executive Adm	58,150.00	0.00	58,150.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	336,000.00	0.00	336,000.00	0.00	0.00
Support Serv - Business	122,849.00	2,614.00	0.00	120,235.00	120,235.00
Operations and Maintenance	319,217.00	0.00	0.00	319,217.00	0.00
Pupil Transportation	29,718.00	0.00	29,718.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,153.00	7,828.00	0.00	13,325.00	13,325.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,939.00	0.00	6,939.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,590.00	8,652.00	2,938.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,037,402.00	2,037,402.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,162,489.00	4,162,489.00	0.00	0.00	0.00
Trust Funds					
All Costs *	329,721.00	206,318.00	123,403.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,722,065.00	**6,425,303.00**	**1,843,985.00**	**452,777.00**	**133,560.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,295,243.00	40,936.00	4,254,307.00	0.00	0.00
Support Serv - Pupil	359,390.00	0.00	359,390.00	0.00	0.00
Support Serv - Instructional	228,859.00	0.00	228,859.00	0.00	0.00
Support Serv - Board of Ed	54,516.00	0.00	54,516.00	0.00	0.00
Support Serv - Executive Adm	1,323,406.00	0.00	1,323,406.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,869.00	0.00	113,869.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	88,130.00	0.00	0.00	88,130.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,255.00	0.00	0.00	2,255.00	2,255.00
Support Serv - Technology	551,334.00	29,457.00	0.00	521,877.00	521,877.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,017,002.00	**70,393.00**	**6,334,347.00**	**612,262.00**	**524,132.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41926 Hope Academy of West Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,707,967.00	71,193.00	1,636,774.00	0.00	0.00
Support Serv - Pupil	118,432.00	0.00	118,432.00	0.00	0.00
Support Serv - Instructional	37,234.00	0.00	37,234.00	0.00	0.00
Support Serv - Board of Ed	9,677.00	0.00	9,677.00	0.00	0.00
Support Serv - Executive Adm	223,407.00	0.00	223,407.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,366.00	0.00	195,366.00	0.00	0.00
Support Serv - Business	92,096.00	8,218.00	0.00	83,878.00	83,878.00
Operations and Maintenance	475,212.00	0.00	3,866.00	471,346.00	0.00
Pupil Transportation	16,000.00	0.00	16,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,664.00	0.00	300.00	2,364.00	2,364.00
Support Serv - Technology	96,904.00	53,385.00	0.00	43,519.00	43,519.00
Support Serv - Pupil Accounting	52,869.00	0.00	52,869.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	153,805.00	131,632.00	22,173.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,181,633.00	**264,428.00**	**2,316,098.00**	**601,107.00**	**129,761.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41927 Grand Rapids Ellington Academy of Arts & Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	764,262.92	260,171.69	504,091.23	0.00	0.00
Support Serv - Pupil	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Instructional	21,217.34	0.00	21,217.34	0.00	0.00
Support Serv - Board of Ed	19,730.42	0.00	19,730.42	0.00	0.00
Support Serv - Executive Adm	430,390.84	0.00	430,390.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,573.56	0.00	109,573.56	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	130,794.21	3,923.00	0.00	126,871.21	0.00
Pupil Transportation	23,105.65	6,392.33	16,713.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	450.00	0.00	0.00	450.00	450.00
Support Serv - Technology	16,549.26	4,706.51	0.00	11,842.75	11,842.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200.00	0.00	200.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,090.85	8,839.85	251.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,526,765.05	**284,033.38**	**1,103,567.71**	**139,163.96**	**12,292.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41928 River City Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,251,778.00	0.00	2,251,778.00	0.00	0.00
Support Serv - Pupil	95,002.00	0.00	95,002.00	0.00	0.00
Support Serv - Instructional	585,350.00	0.00	585,350.00	0.00	0.00
Support Serv - Board of Ed	69,000.00	0.00	69,000.00	0.00	0.00
Support Serv - Executive Adm	128,809.00	0.00	128,809.00	0.00	0.00
Support Serv - Grant Writer	11,716.00	0.00	11,716.00	0.00	0.00
Support Serv - School Adm	532,270.00	0.00	532,270.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,258,964.00	0.00	13,682.00	1,245,282.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	67,271.00	0.00	67,271.00	0.00	0.00
Support Serv - Staff & Personnel	138,918.00	0.00	0.00	138,918.00	138,918.00
Support Serv - Technology	46,009.00	0.00	0.00	46,009.00	46,009.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	122,068.00	0.00	122,068.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,237.00	0.00	205,237.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,588,139.00	**0.00**	**4,094,820.00**	**1,493,319.00**	**248,037.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
41929 Nexus Academy of Grand Rapids
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	454,698.81	1,460.00	453,238.81	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	6,919.12	0.00	6,919.12	0.00	0.00
Support Serv - Board of Ed	32,782.21	0.00	32,782.21	0.00	0.00
Support Serv - Executive Adm	50,845.22	0.00	50,845.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,097.58	0.00	209,097.58	0.00	0.00
Support Serv - Business	67,311.02	0.00	0.00	67,311.02	67,311.02
Operations and Maintenance	269,287.64	0.00	0.00	269,287.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,490.65	0.00	0.00	3,490.65	3,490.65
Support Serv - Technology	25,000.00	0.00	0.00	25,000.00	25,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,129,432.25	**1,460.00**	**762,882.94**	**365,089.31**	**95,801.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
42030 Grant Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	117,233.56	0.00	117,233.56	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,348.08	0.00	19,348.08	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,782.91	22,507.79	0.00	16,275.12	0.00
Pupil Transportation	32,829.08	0.00	32,829.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	208,193.63	**22,507.79**	**169,410.72**	**16,275.12**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,183,690.28	0.00	4,183,690.28	0.00	0.00
Support Serv - Pupil	147,798.34	0.00	147,798.34	0.00	0.00
Support Serv - Instructional	305,385.05	0.00	305,385.05	0.00	0.00
Support Serv - Board of Ed	53,757.86	0.00	53,757.86	0.00	0.00
Support Serv - Executive Adm	280,700.79	0.00	280,700.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	323,018.06	0.00	323,018.06	0.00	0.00
Support Serv - Business	250,254.11	42,421.66	0.00	207,832.45	207,832.45
Operations and Maintenance	541,865.07	0.00	0.00	541,865.07	0.00
Pupil Transportation	630,484.59	0.00	630,484.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,050.60	0.00	1,050.60	0.00	0.00
Support Serv - Technology	208,049.63	0.00	0.00	208,049.63	208,049.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,015.55	1,448.48	114,567.07	0.00	0.00
Community Services	30,086.80	0.00	30,086.80	0.00	0.00
Payments to Government Agencies	8,709,111.16	8,709,111.16	0.00	0.00	0.00
Facilities Acquisition	53,899.85	53,899.85	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	481,978.52	255,989.16	225,989.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	750,239.85	750,239.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,067,386.11	**9,813,110.16**	**6,296,528.80**	**957,747.15**	**415,882.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	96,437.51	0.00	96,437.51	0.00	0.00
Support Serv - Pupil	7,488.73	0.00	7,488.73	0.00	0.00
Support Serv - Instructional	296,150.99	54.58	296,096.41	0.00	0.00
Support Serv - Board of Ed	12,366.28	0.00	12,366.28	0.00	0.00
Support Serv - Executive Adm	375,246.16	0.00	375,246.16	0.00	0.00
Support Serv - Grant Writer	20,617.49	0.00	20,617.49	0.00	0.00
Support Serv - School Adm	76,557.36	0.00	76,557.36	0.00	0.00
Support Serv - Business	535,836.17	252.12	4,047.00	531,537.05	531,537.05
Operations and Maintenance	143,991.90	1,196.75	0.00	142,795.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62.78	0.00	62.78	0.00	0.00
Support Serv - Staff & Personnel	135,502.90	0.00	0.00	135,502.90	135,502.90
Support Serv - Technology	1,258,527.70	444,308.96	0.00	814,218.74	814,218.74
Support Serv - Pupil Accounting	69,099.65	0.00	69,099.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	138,508.19	0.00	138,508.19	0.00	0.00
Payments to Government Agencies	490,021.54	490,021.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,456,891.41	113,444.62	4,343,446.79	0.00	0.00
Support Serv - Pupil	2,594,597.92	28,109.84	2,566,488.08	0.00	0.00
Support Serv - Instructional	832,183.17	1,156.00	831,027.17	0.00	0.00
Support Serv - Board of Ed	34,500.00	0.00	34,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	597,401.71	54.59	597,347.12	0.00	0.00
Support Serv - Business	671.08	0.00	516.92	154.16	154.16
Operations and Maintenance	714,131.85	65,031.51	313,416.82	335,683.52	0.00
Pupil Transportation	13,574.99	0.00	13,574.99	0.00	0.00
Support Serv - Planning & Research	45,801.00	0.00	45,801.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244.34	0.00	244.34	0.00	0.00
Community Services	83,592.45	0.00	83,592.45	0.00	0.00
Payments to Government Agencies	1,985,862.24	1,821,389.19	164,473.05	0.00	0.00
Facilities Acquisition	45,997.35	45,997.35	0.00	0.00	0.00
Debt Service Funds					
All Costs **	387,778.28	387,778.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,449,643.14	**3,398,795.33**	**10,090,956.29**	**1,959,891.52**	**1,481,412.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,213,143.51	14,050.08	30,199,093.43	0.00	0.00
Support Serv - Pupil	2,730,518.60	0.00	2,730,518.60	0.00	0.00
Support Serv - Instructional	2,387,158.19	10,488.00	2,376,670.19	0.00	0.00
Support Serv - Board of Ed	183,387.26	0.00	183,387.26	0.00	0.00
Support Serv - Executive Adm	295,419.66	0.00	295,419.66	0.00	0.00
Support Serv - Grant Writer	13,149.22	0.00	13,149.22	0.00	0.00
Support Serv - School Adm	2,983,049.72	0.00	2,983,049.72	0.00	0.00
Support Serv - Business	822,660.56	89,828.27	0.00	732,832.29	732,832.29
Operations and Maintenance	3,490,464.94	24,363.65	22,754.75	3,443,346.54	0.00
Pupil Transportation	3,167,317.27	465,395.05	2,701,922.22	0.00	0.00
Support Serv - Planning & Research	1,038.20	0.00	1,038.20	0.00	0.00
Support Serv - Communication	100,900.67	619.98	100,280.69	0.00	0.00
Support Serv - Staff & Personnel	274,052.72	0.00	1,000.00	273,052.72	273,052.72
Support Serv - Technology	309,368.11	18,948.65	70,119.09	220,300.37	220,300.37
Support Serv - Pupil Accounting	116,431.60	0.00	116,431.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,114,759.47	4,222.00	1,110,537.47	0.00	0.00
Community Services	299,065.74	0.00	299,065.74	0.00	0.00
Payments to Government Agencies	44,322.26	44,322.26	0.00	0.00	0.00
Facilities Acquisition	282,716.25	268,957.14	13,759.11	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,322.17	0.00	15,274.68	47.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,435,105.87	1,120,965.93	1,314,139.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,844,468.18	3,844,468.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	481,479.11	481,479.11	0.00	0.00	0.00
Trust Funds					
All Costs *	1,050.00	0.00	1,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,606,349.28	**6,388,108.30**	**44,548,661.57**	**4,669,579.41**	**1,226,185.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,376,229.42	2,191.03	8,374,038.39	0.00	0.00
Support Serv - Pupil	435,728.56	0.00	435,728.56	0.00	0.00
Support Serv - Instructional	147,650.85	858.68	146,792.17	0.00	0.00
Support Serv - Board of Ed	36,313.21	242.00	36,071.21	0.00	0.00
Support Serv - Executive Adm	275,934.39	1,320.09	274,614.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	715,180.03	0.00	715,180.03	0.00	0.00
Support Serv - Business	234,541.08	27,488.49	3,845.00	203,207.59	203,207.59
Operations and Maintenance	967,313.90	184.99	125.00	967,003.91	0.00
Pupil Transportation	682,326.77	307.88	682,018.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,949.29	0.00	3,192.43	4,756.86	4,756.86
Support Serv - Technology	327,103.89	186,006.21	13,623.83	127,473.85	127,473.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,858.73	2,820.79	248,037.94	0.00	0.00
Community Services	59,085.53	35.32	59,050.21	0.00	0.00
Payments to Government Agencies	6,351.00	6,351.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,474.17	166,820.99	232,653.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,841,762.56	10,841,762.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	752,913.38	752,913.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,516,716.76	**11,989,303.41**	**11,224,971.14**	**1,302,442.21**	**335,438.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,438,273.35	11,006.97	3,427,266.38	0.00	0.00
Support Serv - Pupil	155,750.09	0.00	155,750.09	0.00	0.00
Support Serv - Instructional	67,777.09	0.00	67,777.09	0.00	0.00
Support Serv - Board of Ed	30,301.36	0.00	30,301.36	0.00	0.00
Support Serv - Executive Adm	210,142.83	0.00	210,142.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	410,773.61	0.00	410,773.61	0.00	0.00
Support Serv - Business	85,080.26	6,584.40	5,399.00	73,096.86	73,096.86
Operations and Maintenance	429,626.26	0.00	0.00	429,626.26	0.00
Pupil Transportation	316,576.65	4,394.13	312,182.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,208.00	0.00	1,208.00	0.00	0.00
Support Serv - Staff & Personnel	5,267.00	0.00	5,267.00	0.00	0.00
Support Serv - Technology	26,876.07	508.00	0.00	26,368.07	26,368.07
Support Serv - Pupil Accounting	4,513.00	0.00	4,513.00	0.00	0.00
Support Serv - Central - Other	315.00	0.00	315.00	0.00	0.00
Support Serv - Other	224,612.93	2,088.90	222,524.03	0.00	0.00
Community Services	32,809.57	0.00	32,809.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	5,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,043.44	168,019.00	113,024.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	643.05	643.05	0.00	0.00	0.00
Debt Service Funds					
All Costs **	558,194.05	558,194.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	262,237.23	262,237.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,547,020.84	**1,018,675.73**	**4,999,253.92**	**529,091.19**	**99,464.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,849,153.36	468,520.04	10,380,633.32	0.00	0.00
Support Serv - Pupil	1,172,790.63	1,328.00	1,171,462.63	0.00	0.00
Support Serv - Instructional	532,644.31	60,659.72	471,984.59	0.00	0.00
Support Serv - Board of Ed	72,081.21	4,997.88	67,083.33	0.00	0.00
Support Serv - Executive Adm	280,841.17	2,762.00	278,079.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,301,706.32	20,170.41	1,281,535.91	0.00	0.00
Support Serv - Business	227,136.99	13,682.87	19,527.00	193,927.12	193,927.12
Operations and Maintenance	1,408,725.69	23,273.26	49,928.73	1,335,523.70	0.00
Pupil Transportation	1,162,484.08	100,953.00	1,061,531.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,400.00	0.00	8,400.00	0.00	0.00
Support Serv - Staff & Personnel	17,344.22	0.00	16,934.22	410.00	410.00
Support Serv - Technology	197,102.15	3,633.80	980.06	192,488.29	192,488.29
Support Serv - Pupil Accounting	14,369.00	0.00	14,369.00	0.00	0.00
Support Serv - Central - Other	2,219.50	0.00	2,219.50	0.00	0.00
Support Serv - Other	465,127.33	19,039.96	446,087.37	0.00	0.00
Community Services	95,530.89	0.00	95,530.89	0.00	0.00
Payments to Government Agencies	8,267.00	8,267.00	0.00	0.00	0.00
Facilities Acquisition	113,653.95	113,653.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,934.97	0.00	6,934.97	0.00	0.00
Pupil Transportation	52.01	0.00	52.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,036,486.11	474,208.89	562,277.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	67,044.32	62,102.99	4,941.33	0.00	0.00
Debt Service Funds					
All Costs **	2,629,396.60	2,629,396.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	750,926.60	750,926.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,420,418.41	**4,757,576.97**	**15,940,492.33**	**1,722,349.11**	**386,825.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,014,336.06	16,907.35	12,997,428.71	0.00	0.00
Support Serv - Pupil	679,198.20	0.00	679,198.20	0.00	0.00
Support Serv - Instructional	263,301.05	0.00	263,301.05	0.00	0.00
Support Serv - Board of Ed	126,744.88	0.00	126,744.88	0.00	0.00
Support Serv - Executive Adm	243,944.97	0.00	243,944.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,119,144.72	385.65	1,118,759.07	0.00	0.00
Support Serv - Business	1,734,931.06	1,478,783.53	0.00	256,147.53	256,147.53
Operations and Maintenance	1,275,202.73	13,031.32	0.00	1,262,171.41	0.00
Pupil Transportation	1,286,438.98	0.00	1,286,438.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	320,131.31	23,733.78	0.00	296,397.53	296,397.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,020.78	0.00	412,020.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	940,821.27	448,896.76	491,924.51	0.00	0.00
Community Services	152,966.26	2,241.02	150,725.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,385,243.30	10,385,243.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,954,425.57	**12,369,222.71**	**17,770,486.39**	**1,814,716.47**	**552,545.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,994,904.41	5,613.47	1,989,290.94	0.00	0.00
Support Serv - Pupil	69,557.41	0.00	69,557.41	0.00	0.00
Support Serv - Instructional	58,339.69	0.00	58,339.69	0.00	0.00
Support Serv - Board of Ed	116,441.29	0.00	116,441.29	0.00	0.00
Support Serv - Executive Adm	67,886.06	0.00	67,886.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,422.06	584.81	220,837.25	0.00	0.00
Support Serv - Business	57,113.06	0.00	0.00	57,113.06	57,113.06
Operations and Maintenance	320,055.11	244.29	0.00	319,810.82	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	79,342.22	0.00	0.00	79,342.22	79,342.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	210,923.73	0.00	210,923.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,240.17	64,440.65	34,799.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	188,436.52	188,436.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,483,661.73	**259,319.74**	**2,768,075.89**	**456,266.10**	**136,455.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,908,084.21	0.00	5,908,084.21	0.00	0.00
Support Serv - Pupil	189,261.00	0.00	189,261.00	0.00	0.00
Support Serv - Instructional	460,086.71	65,750.83	394,335.88	0.00	0.00
Support Serv - Board of Ed	16,474.18	0.00	16,474.18	0.00	0.00
Support Serv - Executive Adm	326,798.27	0.00	326,798.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	497,382.67	0.00	497,382.67	0.00	0.00
Support Serv - Business	226,817.81	39,611.71	0.00	187,206.10	187,206.10
Operations and Maintenance	791,852.91	23,839.39	0.00	768,013.52	0.00
Pupil Transportation	520,295.66	0.00	520,295.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,247.59	0.00	2,247.59	0.00	0.00
Support Serv - Technology	50,618.50	4,789.50	0.00	45,829.00	45,829.00
Support Serv - Pupil Accounting	7,378.50	0.00	7,378.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	425,818.70	22,549.78	403,268.92	0.00	0.00
Community Services	93,613.45	0.00	93,613.45	0.00	0.00
Payments to Government Agencies	21,749.81	21,749.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	491,261.24	226,970.85	264,290.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,278,202.28	1,278,202.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	858,375.97	858,375.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,166,319.46	**2,541,840.12**	**8,623,430.72**	**1,001,048.62**	**233,035.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,046,335.33	0.00	3,046,335.33	0.00	0.00
Support Serv - Pupil	193,176.92	0.00	193,176.92	0.00	0.00
Support Serv - Instructional	131,831.52	0.00	131,831.52	0.00	0.00
Support Serv - Board of Ed	27,258.92	0.00	27,258.92	0.00	0.00
Support Serv - Executive Adm	169,062.55	0.00	169,062.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	245,378.86	179.99	245,198.87	0.00	0.00
Support Serv - Business	176,247.03	38,804.28	0.00	137,442.75	137,442.75
Operations and Maintenance	493,620.88	31,846.42	0.00	461,774.46	0.00
Pupil Transportation	216,364.16	0.00	216,364.16	0.00	0.00
Support Serv - Planning & Research	9,107.30	0.00	9,107.30	0.00	0.00
Support Serv - Communication	19,114.21	0.00	19,114.21	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	139,318.39	0.00	0.00	139,318.39	139,318.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,245.06	0.00	17,245.06	0.00	0.00
Support Serv - Other	130,911.21	0.00	130,911.21	0.00	0.00
Community Services	4,463.20	0.00	4,463.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224,009.86	98,570.85	125,439.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	892,847.08	892,847.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	334,674.83	334,674.83	0.00	0.00	0.00
Trust Funds					
All Costs *	216,313.00	0.00	216,313.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,687,280.31	**1,396,923.45**	**4,551,821.26**	**738,535.60**	**276,761.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,069,604.60	0.00	2,069,604.60	0.00	0.00
Support Serv - Pupil	63,414.43	0.00	63,414.43	0.00	0.00
Support Serv - Instructional	157,554.90	5,100.77	152,454.13	0.00	0.00
Support Serv - Board of Ed	93,961.34	0.00	93,961.34	0.00	0.00
Support Serv - Executive Adm	253,372.18	0.00	253,372.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	152,781.20	17,711.66	0.00	135,069.54	135,069.54
Operations and Maintenance	409,260.57	11,543.14	0.00	397,717.43	0.00
Pupil Transportation	314,814.95	79,720.00	235,094.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	734.50	0.00	0.00	734.50	734.50
Support Serv - Technology	2,376.55	0.00	0.00	2,376.55	2,376.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	99,647.85	0.00	99,647.85	0.00	0.00
Support Serv - Other	66,528.06	1,279.61	65,248.45	0.00	0.00
Community Services	3,176.00	0.00	3,176.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,637.54	61,740.42	87,897.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	554,966.68	554,966.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,238.25	7,238.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,399,069.60	**739,300.53**	**3,123,871.05**	**535,898.02**	**138,180.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,010,639.50	19,892.45	3,990,747.05	0.00	0.00
Support Serv - Pupil	335,830.27	87.74	335,742.53	0.00	0.00
Support Serv - Instructional	276,958.90	0.00	276,958.90	0.00	0.00
Support Serv - Board of Ed	35,040.86	31.02	35,009.84	0.00	0.00
Support Serv - Executive Adm	200,617.19	0.00	200,617.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,063.50	0.00	365,063.50	0.00	0.00
Support Serv - Business	112,443.32	0.00	0.00	112,443.32	112,443.32
Operations and Maintenance	707,681.85	0.00	0.00	707,681.85	0.00
Pupil Transportation	508,434.44	1,057.20	507,377.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,827.72	0.00	6,827.72	0.00	0.00
Support Serv - Staff & Personnel	4,067.47	0.00	0.00	4,067.47	4,067.47
Support Serv - Technology	180,129.19	12,023.59	0.00	168,105.60	168,105.60
Support Serv - Pupil Accounting	46,897.27	0.00	46,897.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,131.63	3,279.72	207,851.91	0.00	0.00
Community Services	163,879.96	4,203.66	159,676.30	0.00	0.00
Payments to Government Agencies	13,760.96	13,760.96	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	249.20	249.20	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,704,526.83	1,704,526.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	260,905.41	260,905.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,145,085.47	**2,020,017.78**	**6,132,769.45**	**992,298.24**	**284,616.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
45901 Leelanau Montessori Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	492,049.96	745.28	491,304.68	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,982.90	0.00	8,982.90	0.00	0.00
Support Serv - Board of Ed	25,955.54	0.00	25,955.54	0.00	0.00
Support Serv - Executive Adm	16,852.08	0.00	16,852.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,192.64	0.00	128,192.64	0.00	0.00
Support Serv - Business	45,258.48	3,607.22	2,706.76	38,944.50	38,944.50
Operations and Maintenance	87,397.99	3,670.00	16,072.00	67,655.99	0.00
Pupil Transportation	9,272.00	0.00	9,272.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,098.43	0.00	0.00	1,098.43	1,098.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,369.30	0.00	10,369.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	825,429.32	**8,022.50**	**709,707.90**	**107,698.92**	**40,042.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	740,182.46	4,455.22	735,727.24	0.00	0.00
Support Serv - Pupil	135,045.08	0.00	135,045.08	0.00	0.00
Support Serv - Instructional	1,739,302.66	7,117.36	1,732,185.30	0.00	0.00
Support Serv - Board of Ed	62,866.14	0.00	62,866.14	0.00	0.00
Support Serv - Executive Adm	291,352.77	0.00	291,352.77	0.00	0.00
Support Serv - Grant Writer	44,333.64	0.00	44,333.64	0.00	0.00
Support Serv - School Adm	100,823.93	564.28	100,259.65	0.00	0.00
Support Serv - Business	467,276.25	15,948.15	13,234.66	438,093.44	438,093.44
Operations and Maintenance	231,030.18	37.35	0.00	230,992.83	0.00
Pupil Transportation	8,881.05	0.00	8,881.05	0.00	0.00
Support Serv - Planning & Research	150,893.51	13,747.31	137,146.20	0.00	0.00
Support Serv - Communication	87,751.89	0.00	87,751.89	0.00	0.00
Support Serv - Staff & Personnel	381,308.59	915.11	2,623.67	377,769.81	377,769.81
Support Serv - Technology	669,999.19	7,885.12	0.00	662,114.07	662,114.07
Support Serv - Pupil Accounting	90,820.21	0.00	90,820.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223.00	0.00	223.00	0.00	0.00
Community Services	571,051.26	4,272.11	566,779.15	0.00	0.00
Payments to Government Agencies	1,137,268.39	1,137,268.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	16,160,258.83	94,182.94	16,066,075.89	0.00	0.00
Support Serv - Pupil	7,483,167.35	5,922.40	7,477,244.95	0.00	0.00
Support Serv - Instructional	1,339,312.74	0.00	1,339,312.74	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	351,937.26	0.00	351,937.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	721,251.11	3,368.51	717,882.60	0.00	0.00
Support Serv - Business	287,760.71	133,777.30	0.00	153,983.41	153,983.41
Operations and Maintenance	1,600,603.56	3,495.55	110.00	1,596,998.01	0.00
Pupil Transportation	1,807,298.14	0.00	1,807,298.14	0.00	0.00
Support Serv - Planning & Research	86,987.00	0.00	86,987.00	0.00	0.00
Support Serv - Communication	66,425.63	0.00	66,425.63	0.00	0.00
Support Serv - Staff & Personnel	17,264.37	0.00	6,564.90	10,699.47	10,699.47
Support Serv - Technology	275,561.90	15,770.26	0.00	259,791.64	259,791.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,731.98	0.00	81,731.98	0.00	0.00
Community Services	632,563.50	387.12	632,176.38	0.00	0.00
Payments to Government Agencies	1,635.79	1,635.79	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,036,269.20	4,036,269.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,338,787.98	3,338,787.98	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,199,227.25	**8,825,807.45**	**32,642,977.12**	**3,730,442.68**	**1,902,451.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46010 Adrian, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,125,619.75	57,789.29	20,067,830.46	0.00	0.00
Support Serv - Pupil	2,109,235.67	8,062.34	2,101,173.33	0.00	0.00
Support Serv - Instructional	1,910,964.64	3,236.98	1,907,727.66	0.00	0.00
Support Serv - Board of Ed	71,147.83	0.00	71,147.83	0.00	0.00
Support Serv - Executive Adm	437,526.76	0.00	437,526.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,036,886.80	2,276.30	2,034,610.50	0.00	0.00
Support Serv - Business	860,656.27	25,183.27	35,846.90	799,626.10	799,626.10
Operations and Maintenance	2,922,571.68	38,911.27	271,271.98	2,612,388.43	0.00
Pupil Transportation	1,056,441.71	0.00	1,056,441.71	0.00	0.00
Support Serv - Planning & Research	34,415.68	0.00	34,415.68	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,606.45	0.00	7,606.45	0.00	0.00
Support Serv - Technology	474,992.16	55,152.43	5,000.00	414,839.73	414,839.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	614,072.89	0.00	614,072.89	0.00	0.00
Community Services	167,089.14	0.00	167,089.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	22,114.52	0.00	22,114.52	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,394.34	0.00	9,394.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,694,795.68	884,436.51	810,359.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,323,917.37	3,323,917.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,429.00	47,429.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	71,908.42	28,889.27	43,019.15	0.00	0.00
Internal Service Funds					
All Costs	22,225.60	22,225.60	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,021,012.36	**4,497,509.63**	**29,696,648.47**	**3,826,854.26**	**1,214,465.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,928,455.86	20,437.76	4,908,018.10	0.00	0.00
Support Serv - Pupil	177,561.63	0.00	177,561.63	0.00	0.00
Support Serv - Instructional	45,564.08	0.00	45,564.08	0.00	0.00
Support Serv - Board of Ed	10,480.57	0.00	10,480.57	0.00	0.00
Support Serv - Executive Adm	211,296.88	0.00	211,296.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	417,564.96	1,012.90	416,552.06	0.00	0.00
Support Serv - Business	124,449.42	4,185.97	21,583.57	98,679.88	98,679.88
Operations and Maintenance	906,623.93	81,885.60	0.00	824,738.33	0.00
Pupil Transportation	312,920.44	7,265.70	305,654.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,996.25	0.00	5,996.25	0.00	0.00
Support Serv - Technology	140,436.12	24,927.94	0.00	115,508.18	115,508.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	356,281.26	75,697.10	280,584.16	0.00	0.00
Community Services	14,291.91	299.00	13,992.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	445,041.27	278,939.36	166,101.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,835,634.72	1,835,634.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,369,071.68	7,369,071.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,301,670.98	**9,699,357.73**	**6,563,386.86**	**1,038,926.39**	**214,188.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,056,841.81	49,938.88	7,006,902.93	0.00	0.00
Support Serv - Pupil	92,722.49	0.00	92,722.49	0.00	0.00
Support Serv - Instructional	162,870.62	0.00	162,870.62	0.00	0.00
Support Serv - Board of Ed	40,861.76	0.00	40,861.76	0.00	0.00
Support Serv - Executive Adm	165,082.77	0.00	165,082.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	703,798.28	0.00	703,798.28	0.00	0.00
Support Serv - Business	303,294.75	92,925.08	2,112.60	208,257.07	208,257.07
Operations and Maintenance	692,713.23	13,942.68	2,314.55	676,456.00	0.00
Pupil Transportation	560,061.53	37,583.50	522,478.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	120.00	0.00	120.00	0.00	0.00
Support Serv - Technology	164,699.11	80,477.25	0.00	84,221.86	84,221.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,085.90	0.00	282,085.90	0.00	0.00
Community Services	2,151.15	0.00	2,151.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,381.22	59,381.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	575,797.35	346,958.22	228,839.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,953.73	157,953.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,020,435.70	**839,160.56**	**9,212,340.21**	**968,934.93**	**292,478.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,775,612.27	2,500.00	4,773,112.27	0.00	0.00
Support Serv - Pupil	226,699.17	0.00	226,699.17	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	72,741.95	0.00	72,741.95	0.00	0.00
Support Serv - Executive Adm	214,901.39	0.00	214,901.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	424,458.05	0.00	424,458.05	0.00	0.00
Support Serv - Business	102,618.15	8,645.32	18,624.00	75,348.83	75,348.83
Operations and Maintenance	714,990.63	62,568.19	0.00	652,422.44	0.00
Pupil Transportation	302,903.18	0.00	302,903.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	67,391.42	7,571.00	0.00	59,820.42	59,820.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,306.56	0.00	228,306.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	406,042.78	219,119.33	186,923.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	567,317.57	567,317.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,658.74	25,658.74	0.00	0.00	0.00
Trust Funds					
All Costs *	7,000.00	0.00	7,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,136,641.86	**893,380.15**	**6,455,670.02**	**787,591.69**	**135,169.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,255,017.68	170,559.80	6,084,457.88	0.00	0.00
Support Serv - Pupil	260,566.67	0.00	260,566.67	0.00	0.00
Support Serv - Instructional	300,791.40	36.48	300,754.92	0.00	0.00
Support Serv - Board of Ed	63,613.93	0.00	63,613.93	0.00	0.00
Support Serv - Executive Adm	133,863.71	0.00	133,863.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,665.12	0.00	557,665.12	0.00	0.00
Support Serv - Business	199,861.49	316.20	27,506.47	172,038.82	172,038.82
Operations and Maintenance	829,682.12	36,200.13	0.00	793,481.99	0.00
Pupil Transportation	309,500.93	21,079.00	288,421.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	319,840.87	4,151.34	315,689.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,988.07	73,232.83	339,755.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	575,435.83	575,435.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	689,173.16	689,173.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,908,000.98	**1,570,184.77**	**8,372,295.40**	**965,520.81**	**172,038.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,857,350.96	21,647.36	4,835,703.60	0.00	0.00
Support Serv - Pupil	183,371.82	0.00	183,371.82	0.00	0.00
Support Serv - Instructional	113,876.46	0.00	113,876.46	0.00	0.00
Support Serv - Board of Ed	63,214.00	0.00	63,214.00	0.00	0.00
Support Serv - Executive Adm	295,165.58	0.00	295,165.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,890.19	0.00	411,890.19	0.00	0.00
Support Serv - Business	167,654.89	17,044.12	0.00	150,610.77	150,610.77
Operations and Maintenance	653,018.94	1,333.01	0.00	651,685.93	0.00
Pupil Transportation	379,584.68	19,008.24	360,576.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	106,198.78	1,228.50	0.00	104,970.28	104,970.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,761.09	0.00	245,761.09	0.00	0.00
Community Services	3,459.16	0.00	3,459.16	0.00	0.00
Payments to Government Agencies	48,702.92	48,702.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	535,384.38	347,848.83	187,535.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	898,726.25	898,726.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,310,261.76	5,310,261.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,273,621.86	**6,665,800.99**	**6,700,553.89**	**907,266.98**	**255,581.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,446,064.48	127,459.02	10,318,605.46	0.00	0.00
Support Serv - Pupil	294,934.28	119.70	294,814.58	0.00	0.00
Support Serv - Instructional	171,723.93	1,060.87	170,663.06	0.00	0.00
Support Serv - Board of Ed	15,750.00	0.00	15,750.00	0.00	0.00
Support Serv - Executive Adm	472,349.67	1,731.17	470,618.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,304.71	1,764.14	939,540.57	0.00	0.00
Support Serv - Business	310,719.71	149,805.22	0.00	160,914.49	160,914.49
Operations and Maintenance	956,588.13	0.00	400.00	956,188.13	0.00
Pupil Transportation	369,863.47	44,959.00	324,904.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,024.86	0.00	77,024.86	0.00	0.00
Support Serv - Other	305,286.24	2,619.82	302,666.42	0.00	0.00
Community Services	58,146.54	0.00	58,146.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,114,560.96	1,114,560.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	738,020.27	415,999.12	322,021.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	440,250.00	440,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,415,461.00	3,415,461.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,128,048.25	**5,715,790.02**	**13,295,155.61**	**1,117,102.62**	**160,914.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,738,994.60	19,443.20	3,719,551.40	0.00	0.00
Support Serv - Pupil	113,323.18	0.00	113,323.18	0.00	0.00
Support Serv - Instructional	25,835.90	0.00	25,835.90	0.00	0.00
Support Serv - Board of Ed	39,534.19	0.00	39,534.19	0.00	0.00
Support Serv - Executive Adm	149,173.27	0.00	149,173.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,512.57	0.00	446,512.57	0.00	0.00
Support Serv - Business	164,182.08	0.00	0.00	164,182.08	164,182.08
Operations and Maintenance	586,288.00	0.00	0.00	586,288.00	0.00
Pupil Transportation	241,807.11	0.00	241,807.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	69,136.22	36,521.54	0.00	32,614.68	32,614.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,871.58	0.00	232,871.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	82,774.70	82,774.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,698.83	229,088.83	171,610.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	979,963.03	979,963.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,271,095.26	**1,347,791.30**	**5,140,219.20**	**783,084.76**	**196,796.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,841,205.12	4,950.00	7,836,255.12	0.00	0.00
Support Serv - Pupil	577,033.25	0.00	577,033.25	0.00	0.00
Support Serv - Instructional	277,543.67	0.00	277,543.67	0.00	0.00
Support Serv - Board of Ed	17,229.65	0.00	17,229.65	0.00	0.00
Support Serv - Executive Adm	328,353.09	0.00	328,353.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,577.86	0.00	745,577.86	0.00	0.00
Support Serv - Business	173,864.95	0.00	0.00	173,864.95	173,864.95
Operations and Maintenance	1,100,267.02	0.00	0.00	1,100,267.02	0.00
Pupil Transportation	571,627.45	0.00	571,627.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,032.07	0.00	3,032.07	0.00	0.00
Support Serv - Staff & Personnel	53,354.38	0.00	43,295.21	10,059.17	10,059.17
Support Serv - Technology	144,263.19	0.00	0.00	144,263.19	144,263.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	430,684.59	0.00	430,684.59	0.00	0.00
Community Services	3,200.00	0.00	3,200.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	714,083.90	346,402.74	367,681.16	0.00	0.00
Community Services	31,577.68	0.00	31,577.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,325,454.48	2,325,454.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,338,507.98	4,338,507.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,676,860.33	**7,015,315.20**	**11,233,090.80**	**1,428,454.33**	**328,187.31**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,200,589.99	17,394.91	5,183,195.08	0.00	0.00
Support Serv - Pupil	202,794.63	0.00	202,794.63	0.00	0.00
Support Serv - Instructional	85,646.54	910.48	84,736.06	0.00	0.00
Support Serv - Board of Ed	19,157.23	0.00	19,157.23	0.00	0.00
Support Serv - Executive Adm	248,439.55	780.00	247,659.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	410,995.26	0.00	410,995.26	0.00	0.00
Support Serv - Business	151,636.46	19,131.73	0.00	132,504.73	132,504.73
Operations and Maintenance	648,190.94	1,737.85	0.00	646,453.09	0.00
Pupil Transportation	431,581.22	1,335.65	430,245.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,810.64	6,831.02	236,979.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	492,099.67	262,804.33	229,295.34	0.00	0.00
Community Services	2,776.17	0.00	2,776.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	355,803.81	355,803.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	859,531.06	859,531.06	0.00	0.00	0.00
Trust Funds					
All Costs *	8,400.00	0.00	8,400.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,361,453.17	**1,526,260.84**	**7,056,234.51**	**778,957.82**	**132,504.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,582,411.40	24,972.40	14,557,439.00	0.00	0.00
Support Serv - Pupil	457,644.52	0.00	457,644.52	0.00	0.00
Support Serv - Instructional	376,490.93	5,282.36	371,208.57	0.00	0.00
Support Serv - Board of Ed	103,813.93	0.00	103,813.93	0.00	0.00
Support Serv - Executive Adm	359,829.23	4,081.00	355,748.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,185,216.59	0.00	1,185,216.59	0.00	0.00
Support Serv - Business	247,086.71	8,302.47	0.00	238,784.24	238,784.24
Operations and Maintenance	1,989,786.17	22,115.00	0.00	1,967,671.17	0.00
Pupil Transportation	1,040,704.81	0.00	1,040,704.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,866.26	0.00	2,866.26	0.00	0.00
Support Serv - Staff & Personnel	92,499.14	0.00	10,441.02	82,058.12	82,058.12
Support Serv - Technology	592,395.83	62,173.69	0.00	530,222.14	530,222.14
Support Serv - Pupil Accounting	71,419.05	0.00	71,419.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	542,110.47	0.00	542,110.47	0.00	0.00
Community Services	166,297.01	1,261.14	165,035.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,825.67	0.00	10,355.53	15,470.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	889,370.78	349,894.78	539,476.00	0.00	0.00
Community Services	168,928.92	7,709.33	161,219.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,764,635.72	4,764,635.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	437,020.43	437,020.43	0.00	0.00	0.00
Trust Funds					
All Costs *	11,061.25	0.00	11,061.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,107,414.82	**5,687,448.32**	**19,585,760.69**	**2,834,205.81**	**851,064.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,317,520.28	0.00	1,317,520.28	0.00	0.00
Support Serv - Pupil	646,866.33	0.00	646,866.33	0.00	0.00
Support Serv - Instructional	907,421.91	0.00	907,421.91	0.00	0.00
Support Serv - Board of Ed	46,257.58	0.00	46,257.58	0.00	0.00
Support Serv - Executive Adm	303,581.84	0.00	303,581.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	439,611.99	0.00	439,611.99	0.00	0.00
Support Serv - Business	313,129.91	0.00	0.00	313,129.91	313,129.91
Operations and Maintenance	246,254.97	0.00	77,697.49	168,557.48	0.00
Pupil Transportation	6,991,345.85	80,287.00	6,911,058.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,600.00	0.00	28,600.00	0.00	0.00
Support Serv - Staff & Personnel	152,773.09	0.00	38,983.15	113,789.94	113,789.94
Support Serv - Technology	1,190,896.87	0.00	6,428.89	1,184,467.98	1,184,467.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39,681.94	0.00	39,681.94	0.00	0.00
Support Serv - Other	266,486.42	56,388.03	210,098.39	0.00	0.00
Community Services	108,969.16	0.00	108,969.16	0.00	0.00
Payments to Government Agencies	420,110.32	420,110.32	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,517,679.57	0.00	4,517,679.57	0.00	0.00
Support Serv - Pupil	14,087,042.49	0.00	14,087,042.49	0.00	0.00
Support Serv - Instructional	1,837,913.26	0.00	1,837,913.26	0.00	0.00
Support Serv - Board of Ed	51,292.79	0.00	51,292.79	0.00	0.00
Support Serv - Executive Adm	78,010.52	0.00	78,010.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	961,242.36	306,491.86	0.00	654,750.50	654,750.50
Operations and Maintenance	556,470.78	0.00	0.00	556,470.78	0.00
Pupil Transportation	3,671,180.89	536,740.00	3,134,440.89	0.00	0.00
Support Serv - Planning & Research	46,958.88	0.00	46,958.88	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	217,424.16	0.00	130.00	217,294.16	217,294.16
Support Serv - Technology	231,198.15	0.00	0.00	231,198.15	231,198.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	58,644.99	0.00	58,644.99	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,343,952.03	4,343,952.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	536,356.93	536,356.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,711,456.99	1,711,456.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,027,979.72	4,027,979.72	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,354,312.97	**12,019,762.88**	**34,894,891.19**	**3,439,658.90**	**2,714,630.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,967,151.79	510.00	35,966,641.79	0.00	0.00
Support Serv - Pupil	1,313,979.07	0.00	1,313,979.07	0.00	0.00
Support Serv - Instructional	1,612,988.07	0.00	1,612,988.07	0.00	0.00
Support Serv - Board of Ed	72,002.68	0.00	72,002.68	0.00	0.00
Support Serv - Executive Adm	351,197.49	0.00	351,197.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,087,943.68	0.00	3,087,943.68	0.00	0.00
Support Serv - Business	753,118.44	102,220.90	0.00	650,897.54	650,897.54
Operations and Maintenance	4,255,367.08	0.00	33,068.78	4,222,298.30	0.00
Pupil Transportation	1,832,253.21	236,062.18	1,596,191.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,348.63	0.00	9,348.63	0.00	0.00
Support Serv - Staff & Personnel	104,451.06	0.00	8,509.60	95,941.46	95,941.46
Support Serv - Technology	672,161.81	0.00	0.00	672,161.81	672,161.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	909,604.03	8,795.36	900,808.67	0.00	0.00
Community Services	10,543.25	0.00	10,543.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	173,559.05	0.00	0.00	173,559.05	0.00
Pupil Transportation	87,102.40	56,717.65	30,384.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,013,406.58	986,900.55	1,026,506.03	0.00	0.00
Community Services	2,458,743.47	13,025.59	2,445,717.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,978,509.49	15,978,509.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,229,549.23	15,229,549.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,892,980.51	**32,612,290.95**	**48,465,831.40**	**5,814,858.16**	**1,419,000.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,137,706.98	4,921.85	15,132,785.13	0.00	0.00
Support Serv - Pupil	1,213,810.01	0.00	1,213,810.01	0.00	0.00
Support Serv - Instructional	600,602.20	0.00	600,602.20	0.00	0.00
Support Serv - Board of Ed	66,019.16	0.00	66,019.16	0.00	0.00
Support Serv - Executive Adm	458,363.81	4,946.24	453,417.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,310,341.41	1,463.70	1,308,877.71	0.00	0.00
Support Serv - Business	317,009.37	67,182.51	0.00	249,826.86	249,826.86
Operations and Maintenance	2,113,167.83	0.00	0.00	2,113,167.83	0.00
Pupil Transportation	1,385,432.69	241,263.99	1,144,168.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	83,879.73	0.00	908.63	82,971.10	82,971.10
Support Serv - Technology	430,544.22	0.00	0.00	430,544.22	430,544.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,196.25	14,749.14	398,447.11	0.00	0.00
Community Services	12,376.12	0.00	12,376.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,649.45	0.00	930.74	10,718.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,080,735.77	539,661.63	541,074.14	0.00	0.00
Community Services	826,622.40	11,173.77	815,448.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	50,180,614.95	50,180,614.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	323,874.39	323,874.39	0.00	0.00	0.00
Trust Funds					
All Costs *	9,677.10	0.00	9,677.10	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	75,975,623.84	**51,389,852.17**	**21,698,542.95**	**2,887,228.72**	**763,342.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,652,621.10	1,754.91	28,650,866.19	0.00	0.00
Support Serv - Pupil	1,267,784.11	0.00	1,267,784.11	0.00	0.00
Support Serv - Instructional	1,192,587.46	0.00	1,192,587.46	0.00	0.00
Support Serv - Board of Ed	78,446.53	0.00	78,446.53	0.00	0.00
Support Serv - Executive Adm	1,260,519.21	0.00	1,260,519.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,040,421.10	0.00	3,040,421.10	0.00	0.00
Support Serv - Business	951,138.26	439,232.52	28,439.29	483,466.45	483,466.45
Operations and Maintenance	4,951,359.04	5,686.07	0.00	4,945,672.97	0.00
Pupil Transportation	2,066,670.23	0.00	2,066,670.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	661,041.39	0.00	83,052.14	577,989.25	577,989.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	990,302.11	25,052.54	965,249.57	0.00	0.00
Community Services	2,394,767.33	10,259.61	2,384,507.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	84,573.00	84,573.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,344,831.02	601,529.00	743,302.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,683,815.18	14,683,815.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,434,782.75	9,434,782.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	73,055,659.82	**25,286,685.58**	**41,761,845.57**	**6,007,128.67**	**1,061,455.70**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,418,022.74	1,599.97	43,416,422.77	0.00	0.00
Support Serv - Pupil	3,165,996.15	0.00	3,165,996.15	0.00	0.00
Support Serv - Instructional	1,545,905.44	5,375.26	1,540,530.18	0.00	0.00
Support Serv - Board of Ed	127,723.34	0.00	127,723.34	0.00	0.00
Support Serv - Executive Adm	454,342.09	0.00	454,342.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,808,399.93	14,923.28	3,793,476.65	0.00	0.00
Support Serv - Business	673,013.51	42,513.48	51,195.00	579,305.03	579,305.03
Operations and Maintenance	5,137,680.97	24,984.46	0.00	5,112,696.51	0.00
Pupil Transportation	2,878,770.34	362,500.00	2,516,270.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	54,686.50	0.00	54,686.50	0.00	0.00
Support Serv - Staff & Personnel	440,633.48	0.00	60,255.71	380,377.77	380,377.77
Support Serv - Technology	1,553,342.04	302,608.06	117,246.48	1,133,487.50	1,133,487.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	766,129.74	1,331.54	764,798.20	0.00	0.00
Community Services	1,009,634.94	0.00	1,009,634.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	130,071.78	0.00	130,071.78	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,145.42	0.00	14,605.43	5,539.99	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,161,065.16	930,040.45	1,231,024.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,786,377.98	14,786,377.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,254,800.69	2,254,800.69	0.00	0.00	0.00
Trust Funds					
All Costs *	63,965.09	0.00	63,965.09	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,450,707.33	**18,727,055.17**	**58,512,245.36**	**7,211,406.80**	**2,093,170.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,286,801.16	0.00	23,286,801.16	0.00	0.00
Support Serv - Pupil	1,178,375.79	0.00	1,178,375.79	0.00	0.00
Support Serv - Instructional	769,718.54	0.00	769,718.54	0.00	0.00
Support Serv - Board of Ed	39,305.12	0.00	39,305.12	0.00	0.00
Support Serv - Executive Adm	279,451.39	0.00	279,451.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,054,562.93	0.00	2,054,562.93	0.00	0.00
Support Serv - Business	526,975.56	187,047.73	24,577.82	315,350.01	315,350.01
Operations and Maintenance	3,303,592.44	11,494.00	0.00	3,292,098.44	0.00
Pupil Transportation	1,492,681.77	0.00	1,492,681.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	254,963.30	0.00	24,577.82	230,385.48	230,385.48
Support Serv - Technology	592,346.08	0.00	24,577.82	567,768.26	567,768.26
Support Serv - Pupil Accounting	74,875.34	0.00	74,875.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	900.00	0.00	900.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	52,506.59	0.00	49,081.41	3,425.18	0.00
Pupil Transportation	42,323.00	0.00	42,323.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,528,960.48	55,870.60	1,473,089.88	0.00	0.00
Community Services	541,859.85	0.00	541,859.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,406.45	23,406.45	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,225,071.46	12,225,071.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,849,980.64	14,849,980.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,118,657.89	**27,352,870.88**	**31,356,759.64**	**4,409,027.37**	**1,113,503.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47901 Kensington Woods High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	543,004.00	0.00	543,004.00	0.00	0.00
Support Serv - Pupil	84,499.00	0.00	84,499.00	0.00	0.00
Support Serv - Instructional	3,374.00	0.00	3,374.00	0.00	0.00
Support Serv - Board of Ed	8,422.00	0.00	8,422.00	0.00	0.00
Support Serv - Executive Adm	63,752.00	0.00	63,752.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,316.00	0.00	138,316.00	0.00	0.00
Support Serv - Business	40,430.00	0.00	0.00	40,430.00	40,430.00
Operations and Maintenance	351,374.00	2,639.00	0.00	348,735.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,176.00	1,330.00	0.00	12,846.00	12,846.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,175.00	0.00	13,175.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,260,522.00	**3,969.00**	**854,542.00**	**402,011.00**	**53,276.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,627,121.00	50,032.00	3,577,089.00	0.00	0.00
Support Serv - Pupil	342,072.00	0.00	342,072.00	0.00	0.00
Support Serv - Instructional	43,963.00	0.00	43,963.00	0.00	0.00
Support Serv - Board of Ed	14,013.00	0.00	14,013.00	0.00	0.00
Support Serv - Executive Adm	465,178.00	0.00	465,178.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	750,914.00	0.00	750,914.00	0.00	0.00
Support Serv - Business	318,383.00	75,225.00	0.00	243,158.00	243,158.00
Operations and Maintenance	844,390.00	6,769.00	0.00	837,621.00	0.00
Pupil Transportation	144,721.00	0.00	144,721.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	80,065.00	9,240.00	0.00	70,825.00	70,825.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,402.00	0.00	69,402.00	0.00	0.00
Community Services	159,174.00	0.00	159,174.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,821.00	81,821.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	975,868.00	975,868.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	172.00	172.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,917,257.00	**1,199,127.00**	**5,566,526.00**	**1,151,604.00**	**313,983.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	897,193.00	218,161.00	679,032.00	0.00	0.00
Support Serv - Pupil	98,051.00	0.00	98,051.00	0.00	0.00
Support Serv - Instructional	17,063.00	0.00	17,063.00	0.00	0.00
Support Serv - Board of Ed	11,850.00	0.00	11,850.00	0.00	0.00
Support Serv - Executive Adm	131,213.00	0.00	131,213.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	251,281.00	0.00	251,281.00	0.00	0.00
Support Serv - Business	88,991.00	13,294.00	0.00	75,697.00	75,697.00
Operations and Maintenance	340,902.00	11,643.00	0.00	329,259.00	0.00
Pupil Transportation	1,365.00	0.00	1,365.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	70,761.00	0.00	0.00	70,761.00	70,761.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,311.00	66,311.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,974,981.00	**309,409.00**	**1,189,855.00**	**475,717.00**	**146,458.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,296,428.97	0.00	4,296,428.97	0.00	0.00
Support Serv - Pupil	123,522.92	0.00	123,522.92	0.00	0.00
Support Serv - Instructional	249,477.99	0.00	249,477.99	0.00	0.00
Support Serv - Board of Ed	55,840.41	0.00	55,840.41	0.00	0.00
Support Serv - Executive Adm	192,976.32	0.00	192,976.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,774.08	0.00	312,774.08	0.00	0.00
Support Serv - Business	188,148.87	23.22	18,750.00	169,375.65	169,375.65
Operations and Maintenance	506,609.29	0.00	0.00	506,609.29	0.00
Pupil Transportation	545,535.26	0.00	545,535.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	130,511.47	0.00	0.00	130,511.47	130,511.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,014.87	1,410.65	150,604.22	0.00	0.00
Community Services	3,331.44	0.00	3,331.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,959.39	171,669.57	189,289.82	0.00	0.00
Community Services	165,257.08	9,691.00	155,566.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	656,244.73	656,244.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	460,239.09	305,068.70	155,170.39	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,399,872.18	**1,144,107.87**	**6,449,267.90**	**806,496.41**	**299,887.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,952,166.66	14,038.89	3,938,127.77	0.00	0.00
Support Serv - Pupil	262,032.06	0.00	262,032.06	0.00	0.00
Support Serv - Instructional	242,374.05	0.00	242,374.05	0.00	0.00
Support Serv - Board of Ed	16,709.19	0.00	16,709.19	0.00	0.00
Support Serv - Executive Adm	165,176.94	0.00	165,176.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	303,890.01	0.00	303,890.01	0.00	0.00
Support Serv - Business	114,237.49	0.00	0.00	114,237.49	114,237.49
Operations and Maintenance	546,919.64	4,939.02	0.00	541,980.62	0.00
Pupil Transportation	355,570.61	0.00	355,570.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,797.96	0.00	2,797.96	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,759.08	0.00	3,759.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	480,377.20	125,594.86	354,782.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	777,800.74	777,800.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,800.00	14,800.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,238,611.63	**937,173.51**	**5,645,220.01**	**656,218.11**	**114,237.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49020 Bois Blanc Pines School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	99,605.26	0.00	99,605.26	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,578.71	0.00	2,578.71	0.00	0.00
Support Serv - Board of Ed	2,726.00	0.00	2,726.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,182.15	0.00	0.00	6,182.15	6,182.15
Operations and Maintenance	7,674.35	325.00	0.00	7,349.35	0.00
Pupil Transportation	3,597.53	0.00	3,597.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	122,364.00	**325.00**	**108,507.50**	**13,531.50**	**6,182.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,677,760.38	179.09	1,677,581.29	0.00	0.00
Support Serv - Pupil	83,923.70	0.00	83,923.70	0.00	0.00
Support Serv - Instructional	4,472.15	0.00	4,472.15	0.00	0.00
Support Serv - Board of Ed	69,588.02	0.00	69,588.02	0.00	0.00
Support Serv - Executive Adm	70,243.20	0.00	70,243.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,683.80	0.00	201,683.80	0.00	0.00
Support Serv - Business	107,496.73	0.00	0.00	107,496.73	107,496.73
Operations and Maintenance	317,135.97	3,350.73	0.00	313,785.24	0.00
Pupil Transportation	151,419.81	0.00	151,419.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	107,865.83	40,626.90	0.00	67,238.93	67,238.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	97,716.90	891.45	96,825.45	0.00	0.00
Community Services	6,491.83	0.00	6,491.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,778.44	66,690.61	61,087.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	576,992.75	576,992.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	208.00	0.00	208.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,600,777.51	**688,731.53**	**2,423,525.08**	**488,520.90**	**174,735.66**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,697,207.22	0.00	1,697,207.22	0.00	0.00
Support Serv - Pupil	33,334.08	0.00	33,334.08	0.00	0.00
Support Serv - Instructional	49,454.53	0.00	49,454.53	0.00	0.00
Support Serv - Board of Ed	20,840.68	0.00	20,840.68	0.00	0.00
Support Serv - Executive Adm	141,848.31	0.00	141,848.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	126,940.73	0.00	126,940.73	0.00	0.00
Support Serv - Business	39,594.45	3,699.80	0.00	35,894.65	35,894.65
Operations and Maintenance	264,885.94	0.00	0.00	264,885.94	0.00
Pupil Transportation	136,036.57	0.00	136,036.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,299.16	0.00	0.00	50,299.16	50,299.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,936.69	846.13	57,090.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	159,571.72	85,585.77	73,985.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	216,440.00	216,440.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,581.20	9,581.20	0.00	0.00	0.00
Trust Funds					
All Costs *	2,600.00	0.00	2,600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,006,571.28	**316,152.90**	**2,339,338.63**	**351,079.75**	**86,193.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	692,695.20	1,638.83	691,056.37	0.00	0.00
Support Serv - Pupil	16,253.46	0.00	16,253.46	0.00	0.00
Support Serv - Instructional	9,478.58	0.00	9,478.58	0.00	0.00
Support Serv - Board of Ed	16,526.40	0.00	16,526.40	0.00	0.00
Support Serv - Executive Adm	57,651.07	0.00	57,651.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	41,133.50	0.00	41,133.50	0.00	0.00
Support Serv - Business	54,964.00	0.00	0.00	54,964.00	54,964.00
Operations and Maintenance	84,559.68	0.00	0.00	84,559.68	0.00
Pupil Transportation	87,190.00	0.00	87,190.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,252.00	0.00	0.00	5,252.00	5,252.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,212.00	0.00	26,212.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,304.95	32,407.89	20,897.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,722.50	2,722.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,147,943.34	**36,769.22**	**966,398.44**	**144,775.68**	**60,216.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	828,708.91	0.00	828,708.91	0.00	0.00
Support Serv - Pupil	27,074.60	0.00	27,074.60	0.00	0.00
Support Serv - Instructional	2,590.80	764.35	1,826.45	0.00	0.00
Support Serv - Board of Ed	8,315.04	0.00	8,315.04	0.00	0.00
Support Serv - Executive Adm	240,746.00	0.00	240,746.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,298.01	0.00	0.00	40,298.01	40,298.01
Operations and Maintenance	176,473.88	13,448.88	0.00	163,025.00	0.00
Pupil Transportation	40,771.05	0.00	40,771.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	15,943.66	1,302.99	0.00	14,640.67	14,640.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,696.99	0.00	16,696.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	10,832.50	10,832.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,307.11	29,551.34	19,755.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	209,654.00	209,654.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,040.00	0.00	1,040.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,668,452.55	**265,554.06**	**1,184,934.81**	**217,963.68**	**54,938.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	476,258.44	0.00	476,258.44	0.00	0.00
Support Serv - Pupil	17,600.59	0.00	17,600.59	0.00	0.00
Support Serv - Instructional	13,265.55	1,249.08	12,016.47	0.00	0.00
Support Serv - Board of Ed	12,237.35	0.00	12,237.35	0.00	0.00
Support Serv - Executive Adm	36,931.45	0.00	36,931.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	25,354.95	0.00	25,354.95	0.00	0.00
Support Serv - Business	61,486.99	1,194.55	0.00	60,292.44	60,292.44
Operations and Maintenance	74,068.57	1,102.71	0.00	72,965.86	0.00
Pupil Transportation	87,893.83	13,850.00	74,043.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	846.23	0.00	846.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,506.96	22,320.90	30,186.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	858,450.91	**39,717.24**	**685,475.37**	**133,258.30**	**60,292.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	407,166.63	0.00	407,166.63	0.00	0.00
Support Serv - Pupil	896,650.70	0.00	896,650.70	0.00	0.00
Support Serv - Instructional	7,568,652.87	0.00	7,568,652.87	0.00	0.00
Support Serv - Board of Ed	229,367.27	0.00	229,367.27	0.00	0.00
Support Serv - Executive Adm	609,006.70	0.00	609,006.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,932,021.78	47,671.23	38,401.13	1,845,949.42	1,845,949.42
Operations and Maintenance	2,123,249.90	0.00	0.00	2,123,249.90	0.00
Pupil Transportation	44,271.50	0.00	44,271.50	0.00	0.00
Support Serv - Planning & Research	128,200.48	0.00	128,200.48	0.00	0.00
Support Serv - Communication	799,757.96	0.00	799,757.96	0.00	0.00
Support Serv - Staff & Personnel	964,720.07	0.00	15,185.34	949,534.73	949,534.73
Support Serv - Technology	3,615,783.75	0.00	441,354.56	3,174,429.19	3,174,429.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	52,704.73	0.00	52,704.73	0.00	0.00
Support Serv - Other	7,250.33	0.00	7,250.33	0.00	0.00
Community Services	432,616.89	0.00	432,616.89	0.00	0.00
Payments to Government Agencies	6,315,141.59	6,315,141.59	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	34,938,998.09	30,716.00	34,908,282.09	0.00	0.00
Support Serv - Pupil	19,710,199.46	0.00	19,710,199.46	0.00	0.00
Support Serv - Instructional	6,453,864.85	0.00	6,453,864.85	0.00	0.00
Support Serv - Board of Ed	165,646.22	0.00	165,646.22	0.00	0.00
Support Serv - Executive Adm	211,882.50	0.00	211,882.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,145,083.67	0.00	3,145,083.67	0.00	0.00
Support Serv - Business	1,148,875.19	718,516.07	0.00	430,359.12	430,359.12
Operations and Maintenance	5,178,314.83	0.00	34,056.00	5,144,258.83	0.00
Pupil Transportation	13,315,542.99	1,197,158.20	12,118,384.79	0.00	0.00
Support Serv - Planning & Research	297,830.08	0.00	297,830.08	0.00	0.00
Support Serv - Communication	11,516.46	0.00	11,516.46	0.00	0.00
Support Serv - Staff & Personnel	25,635.48	0.00	815.83	24,819.65	24,819.65
Support Serv - Technology	186,514.78	0.00	0.00	186,514.78	186,514.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,820.27	318,820.27	0.00	0.00	0.00
Community Services	131,564.07	0.00	131,564.07	0.00	0.00
Payments to Government Agencies	60,572,834.00	60,572,834.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	711,750.98	711,750.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	865,800.00	865,800.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,813,570.13	5,813,570.13	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	179,330,807.20	**76,591,978.47**	**88,859,713.11**	**13,879,115.62**	**6,611,606.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,575,773.36	228,425.99	17,347,347.37	0.00	0.00
Support Serv - Pupil	2,662,856.13	0.00	2,662,856.13	0.00	0.00
Support Serv - Instructional	1,304,921.81	46,522.68	1,258,399.13	0.00	0.00
Support Serv - Board of Ed	157,683.64	0.00	157,683.64	0.00	0.00
Support Serv - Executive Adm	391,744.97	838.31	390,906.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,892,859.54	0.00	1,892,859.54	0.00	0.00
Support Serv - Business	776,908.83	328,282.69	0.00	448,626.14	448,626.14
Operations and Maintenance	3,488,368.58	51,672.04	0.00	3,436,696.54	0.00
Pupil Transportation	906,567.44	78,695.42	827,872.02	0.00	0.00
Support Serv - Planning & Research	3,306.10	0.00	3,306.10	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	317,065.66	0.00	3,062.84	314,002.82	314,002.82
Support Serv - Technology	340,583.75	9,924.91	0.00	330,658.84	330,658.84
Support Serv - Pupil Accounting	107,516.69	0.00	107,516.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,549.75	0.00	402,549.75	0.00	0.00
Community Services	92,078.48	0.00	92,078.48	0.00	0.00
Payments to Government Agencies	222,557.81	222,557.81	0.00	0.00	0.00
Facilities Acquisition	220,910.37	220,910.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	95,322.13	0.00	95,322.13	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,500.00	0.00	3,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,725.55	0.00	0.00	1,725.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,471,905.67	798,095.93	673,809.74	0.00	0.00
Community Services	250,822.74	0.00	250,822.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,255,041.65	1,255,041.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,096,318.21	1,096,318.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,038,888.86	**4,337,286.01**	**26,169,892.96**	**4,531,709.89**	**1,093,287.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50020 East Detroit Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,258,900.36	4,590.08	19,254,310.28	0.00	0.00
Support Serv - Pupil	2,132,185.09	0.00	2,132,185.09	0.00	0.00
Support Serv - Instructional	1,405,233.30	0.00	1,405,233.30	0.00	0.00
Support Serv - Board of Ed	240,169.01	0.00	240,169.01	0.00	0.00
Support Serv - Executive Adm	311,908.34	0.00	311,908.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,393,376.59	0.00	2,393,376.59	0.00	0.00
Support Serv - Business	824,344.18	275,073.45	0.00	549,270.73	549,270.73
Operations and Maintenance	4,051,034.50	4,895.00	109,814.21	3,936,325.29	0.00
Pupil Transportation	1,264,982.21	0.00	1,264,982.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,351.88	0.00	96,351.88	0.00	0.00
Support Serv - Staff & Personnel	399,200.13	0.00	10,658.88	388,541.25	388,541.25
Support Serv - Technology	93,741.73	0.00	0.00	93,741.73	93,741.73
Support Serv - Pupil Accounting	89,160.51	0.00	89,160.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,868.48	751.17	344,117.31	0.00	0.00
Community Services	15,069.18	0.00	15,069.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	394,471.09	394,471.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	41,971.79	0.00	41,971.79	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,032.36	0.00	1,032.36	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	75,648.78	0.00	75,648.78	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	37,136.72	0.00	37,136.72	0.00	0.00
Support Serv - Other	1,970,491.13	1,230,654.15	739,836.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,462,818.93	4,462,818.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	173,948.52	173,948.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,078,044.81	**6,547,202.39**	**28,562,963.42**	**4,967,879.00**	**1,031,553.71**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,573,377.89	1,148.40	31,572,229.49	0.00	0.00
Support Serv - Pupil	3,353,227.97	0.00	3,353,227.97	0.00	0.00
Support Serv - Instructional	1,400,768.88	0.00	1,400,768.88	0.00	0.00
Support Serv - Board of Ed	248,370.98	0.00	248,370.98	0.00	0.00
Support Serv - Executive Adm	396,422.08	0.00	396,422.08	0.00	0.00
Support Serv - Grant Writer	47,090.19	0.00	47,090.19	0.00	0.00
Support Serv - School Adm	3,401,004.50	0.00	3,401,004.50	0.00	0.00
Support Serv - Business	1,371,780.08	404,433.30	0.00	967,346.78	967,346.78
Operations and Maintenance	5,316,266.47	8,400.00	342,265.39	4,965,601.08	0.00
Pupil Transportation	1,210,429.50	0.00	1,210,429.50	0.00	0.00
Support Serv - Planning & Research	106,645.93	0.00	106,645.93	0.00	0.00
Support Serv - Communication	94,825.62	0.00	94,825.62	0.00	0.00
Support Serv - Staff & Personnel	560,888.52	0.00	6,140.50	554,748.02	554,748.02
Support Serv - Technology	599,336.91	0.00	0.00	599,336.91	599,336.91
Support Serv - Pupil Accounting	129,297.54	0.00	129,297.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,988.82	0.00	302,988.82	0.00	0.00
Community Services	25,672.61	0.00	25,672.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	255,452.38	0.00	255,452.38	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	38,209.06	0.00	0.00	38,209.06	38,209.06
Operations and Maintenance	5,829.40	0.00	5,485.46	343.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16.00	0.00	0.00	16.00	16.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,838,581.25	1,037,650.43	800,930.82	0.00	0.00
Community Services	105,713.10	0.00	105,713.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,296,321.24	8,296,321.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,084,825.28	14,084,825.28	0.00	0.00	0.00
Trust Funds					
All Costs *	79,639.76	0.00	79,639.76	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	74,842,981.96	**23,832,778.65**	**43,884,601.52**	**7,125,601.79**	**2,159,656.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,740,437.10	13,592.16	33,726,844.94	0.00	0.00
Support Serv - Pupil	2,070,192.78	0.00	2,070,192.78	0.00	0.00
Support Serv - Instructional	1,946,356.22	0.00	1,946,356.22	0.00	0.00
Support Serv - Board of Ed	160,023.99	0.00	160,023.99	0.00	0.00
Support Serv - Executive Adm	439,170.26	0.00	439,170.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,732,488.39	0.00	3,732,488.39	0.00	0.00
Support Serv - Business	860,618.41	147,566.83	0.00	713,051.58	713,051.58
Operations and Maintenance	4,676,246.52	0.00	785.08	4,675,461.44	0.00
Pupil Transportation	2,515,287.91	0.00	2,515,287.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	240,436.22	0.00	0.00	240,436.22	240,436.22
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,185.56	0.00	72,185.56	0.00	0.00
Support Serv - Other	602,781.40	0.00	602,781.40	0.00	0.00
Community Services	481,103.94	0.00	481,103.94	0.00	0.00
Payments to Government Agencies	45,051.00	45,051.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	94,160.47	0.00	94,160.47	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	121.73	121.73	0.00	0.00	0.00
Operations and Maintenance	222,575.09	0.00	0.00	222,575.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,924,609.96	977,010.69	947,599.27	0.00	0.00
Community Services	158,703.39	36,067.81	122,635.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	50,549,370.47	50,549,370.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	270,556.89	270,556.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,802,477.70	**52,039,337.58**	**46,911,615.79**	**5,851,524.33**	**953,487.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,133,478.78	54,500.22	10,078,978.56	0.00	0.00
Support Serv - Pupil	982,627.21	0.00	982,627.21	0.00	0.00
Support Serv - Instructional	811,587.85	40,385.55	771,202.30	0.00	0.00
Support Serv - Board of Ed	51,927.30	0.00	51,927.30	0.00	0.00
Support Serv - Executive Adm	384,843.88	2,713.00	382,130.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,287,646.10	0.00	1,287,646.10	0.00	0.00
Support Serv - Business	626,891.57	54,974.87	2,406.05	569,510.65	569,510.65
Operations and Maintenance	1,452,147.63	45,786.33	0.00	1,406,361.30	0.00
Pupil Transportation	841,772.69	47,195.06	794,577.63	0.00	0.00
Support Serv - Planning & Research	480.38	0.00	480.38	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,042.80	0.00	6,042.80	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	64,812.18	0.00	64,812.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,044.69	0.00	344,044.69	0.00	0.00
Community Services	145,962.63	3,711.60	142,251.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,972.21	0.00	9,972.21	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	354,936.58	146,702.54	208,234.04	0.00	0.00
Community Services	65,933.03	7,877.92	58,055.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,972,637.93	2,972,637.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	331,002.19	331,002.19	0.00	0.00	0.00
Trust Funds					
All Costs *	6,186.00	0.00	6,186.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,874,933.63	**3,707,487.21**	**15,191,574.47**	**1,975,871.95**	**569,510.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,948,371.11	0.00	18,948,371.11	0.00	0.00
Support Serv - Pupil	2,261,343.41	0.00	2,261,343.41	0.00	0.00
Support Serv - Instructional	721,269.10	0.00	721,269.10	0.00	0.00
Support Serv - Board of Ed	80,247.80	0.00	80,247.80	0.00	0.00
Support Serv - Executive Adm	426,352.79	0.00	426,352.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,561,619.65	0.00	1,561,619.65	0.00	0.00
Support Serv - Business	626,429.75	113,303.06	20,736.36	492,390.33	492,390.33
Operations and Maintenance	2,387,757.09	11,660.97	257,445.27	2,118,650.85	0.00
Pupil Transportation	629,241.86	0.00	629,241.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,057.66	0.00	7,057.66	0.00	0.00
Support Serv - Staff & Personnel	75,642.15	0.00	27,589.15	48,053.00	48,053.00
Support Serv - Technology	289,144.21	0.00	54,975.91	234,168.30	234,168.30
Support Serv - Pupil Accounting	67,872.47	0.00	67,872.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,309.54	0.00	311,309.54	0.00	0.00
Community Services	9,675.81	0.00	9,675.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,259.38	0.00	2,259.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,078,317.87	518,412.27	559,905.60	0.00	0.00
Community Services	64,408.87	0.00	64,408.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,872,888.69	6,872,888.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	760,535.00	760,535.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,181,744.21	**8,276,799.99**	**26,011,681.74**	**2,893,262.48**	**774,611.63**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	89,514,396.70	57,476.08	89,456,920.62	0.00	0.00
Support Serv - Pupil	12,380,126.99	0.00	12,380,126.99	0.00	0.00
Support Serv - Instructional	3,400,294.98	71,669.12	3,328,625.86	0.00	0.00
Support Serv - Board of Ed	419,309.99	0.00	419,309.99	0.00	0.00
Support Serv - Executive Adm	441,680.91	0.00	441,680.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,944,554.54	0.00	8,944,554.54	0.00	0.00
Support Serv - Business	2,486,233.97	836,374.52	300.81	1,649,558.64	1,649,558.64
Operations and Maintenance	9,410,525.26	72,324.13	4,326.53	9,333,874.60	0.00
Pupil Transportation	3,908,752.72	0.00	3,908,752.72	0.00	0.00
Support Serv - Planning & Research	18,443.85	0.00	18,443.85	0.00	0.00
Support Serv - Communication	515,573.98	10,688.15	504,885.83	0.00	0.00
Support Serv - Staff & Personnel	980,866.23	0.00	8,092.15	972,774.08	972,774.08
Support Serv - Technology	1,259,322.14	0.00	0.00	1,259,322.14	1,259,322.14
Support Serv - Pupil Accounting	158,490.49	0.00	158,490.49	0.00	0.00
Support Serv - Central - Other	1,299.00	0.00	1,299.00	0.00	0.00
Support Serv - Other	2,058,586.28	18,605.33	2,039,980.95	0.00	0.00
Community Services	971,333.28	23,213.65	948,119.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	310,110.35	163,254.89	146,855.46	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	682.63	0.00	682.63	0.00	0.00
Support Serv - Board of Ed	1,350.00	0.00	1,350.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,159.53	9,710.61	4,448.92	0.00	0.00
Support Serv - Business	47,422.52	0.00	0.00	47,422.52	47,422.52
Operations and Maintenance	216,000.00	0.00	0.00	216,000.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,453,722.85	1,711,477.99	2,742,244.86	0.00	0.00
Community Services	691,511.40	0.00	691,511.40	0.00	0.00
Payments to Government Agencies	2,591,470.00	2,591,470.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	199,226,459.58	199,226,459.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,299,809.20	14,299,809.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	358,722,489.37	**219,092,533.25**	**126,151,004.14**	**13,478,951.98**	**3,929,077.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,359,732.94	0.00	18,359,732.94	0.00	0.00
Support Serv - Pupil	2,064,626.14	0.00	2,064,626.14	0.00	0.00
Support Serv - Instructional	1,791,816.15	0.00	1,791,816.15	0.00	0.00
Support Serv - Board of Ed	161,954.44	0.00	161,954.44	0.00	0.00
Support Serv - Executive Adm	361,503.26	0.00	361,503.26	0.00	0.00
Support Serv - Grant Writer	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - School Adm	1,660,256.44	0.00	1,660,256.44	0.00	0.00
Support Serv - Business	529,963.95	158,035.52	21,028.96	350,899.47	350,899.47
Operations and Maintenance	2,878,652.35	0.00	32,534.77	2,846,117.58	0.00
Pupil Transportation	621,798.78	0.00	621,798.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,805.06	0.00	96,805.06	0.00	0.00
Support Serv - Staff & Personnel	400,300.52	0.00	0.00	400,300.52	400,300.52
Support Serv - Technology	347,291.46	0.00	0.00	347,291.46	347,291.46
Support Serv - Pupil Accounting	139,942.36	0.00	139,942.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	491,486.01	0.00	491,486.01	0.00	0.00
Community Services	289,641.46	0.00	289,641.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	143,378.97	0.00	137,491.02	5,887.95	0.00
Pupil Transportation	2,274.16	0.00	2,274.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,305,862.16	761,785.68	544,076.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,181,712.34	3,181,712.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,513,680.78	1,513,680.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,345,679.73	**5,615,214.32**	**26,779,968.43**	**3,950,496.98**	**1,098,491.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,735,300.39	22,513.80	31,712,786.59	0.00	0.00
Support Serv - Pupil	4,078,763.66	0.00	4,078,763.66	0.00	0.00
Support Serv - Instructional	1,368,768.33	0.00	1,368,768.33	0.00	0.00
Support Serv - Board of Ed	318,411.23	0.00	318,411.23	0.00	0.00
Support Serv - Executive Adm	678,497.60	0.00	678,497.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,992,492.89	0.00	2,992,492.89	0.00	0.00
Support Serv - Business	998,362.64	321,444.45	0.00	676,918.19	676,918.19
Operations and Maintenance	4,427,274.09	79,402.00	0.00	4,347,872.09	0.00
Pupil Transportation	1,287,795.21	15,769.00	1,272,026.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	64,221.50	0.00	64,221.50	0.00	0.00
Support Serv - Staff & Personnel	306,069.00	0.00	0.00	306,069.00	306,069.00
Support Serv - Technology	506,518.05	0.00	0.00	506,518.05	506,518.05
Support Serv - Pupil Accounting	129,809.85	0.00	129,809.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	694,752.40	15,237.80	679,514.60	0.00	0.00
Community Services	675,924.07	0.00	675,924.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,650.16	44,650.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,128,510.89	1,176,754.75	951,756.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,714,022.95	8,714,022.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,117,359.48	9,117,359.48	0.00	0.00	0.00
Trust Funds					
All Costs *	2,400.00	0.00	2,400.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,269,904.39	**19,507,154.39**	**44,925,372.67**	**5,837,377.33**	**1,489,505.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50120 Lake Shore Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,416,047.82	7,205.40	25,408,842.42	0.00	0.00
Support Serv - Pupil	2,775,320.24	0.00	2,775,320.24	0.00	0.00
Support Serv - Instructional	1,227,038.72	0.00	1,227,038.72	0.00	0.00
Support Serv - Board of Ed	88,894.62	0.00	88,894.62	0.00	0.00
Support Serv - Executive Adm	633,552.16	2,860.00	630,692.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,275,385.66	0.00	2,275,385.66	0.00	0.00
Support Serv - Business	509,416.54	38,531.36	0.00	470,885.18	470,885.18
Operations and Maintenance	3,533,043.61	25,422.00	1,500.00	3,506,121.61	0.00
Pupil Transportation	722,169.03	8.99	722,160.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	137,816.56	0.00	137,816.56	0.00	0.00
Support Serv - Staff & Personnel	560,402.97	0.00	1,679.66	558,723.31	558,723.31
Support Serv - Technology	415,892.11	33,110.72	0.00	382,781.39	382,781.39
Support Serv - Pupil Accounting	123,982.88	0.00	123,982.88	0.00	0.00
Support Serv - Central - Other	309,311.32	0.00	309,311.32	0.00	0.00
Support Serv - Other	385,923.80	5,348.00	380,575.80	0.00	0.00
Community Services	844,913.18	243.34	844,669.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,743.05	10,743.05	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	15,153.26	0.00	15,153.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,970.20	0.00	3,970.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	92,415.31	0.00	0.00	92,415.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,232,000.09	75,868.71	1,156,131.38	0.00	0.00
Community Services	149,163.39	4,500.00	144,663.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,197,843.44	3,197,843.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	373,992.90	373,992.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,339,297.23	5,339,297.23	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,373,690.09	**9,114,975.14**	**36,247,788.15**	**5,010,926.80**	**1,412,389.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,102,308.22	270,823.39	23,831,484.83	0.00	0.00
Support Serv - Pupil	2,865,083.68	0.00	2,865,083.68	0.00	0.00
Support Serv - Instructional	1,212,435.25	1,217.17	1,211,218.08	0.00	0.00
Support Serv - Board of Ed	303,905.30	0.00	303,905.30	0.00	0.00
Support Serv - Executive Adm	394,365.69	1,239.00	393,126.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,248,104.76	0.00	2,248,104.76	0.00	0.00
Support Serv - Business	483,576.23	112,920.86	96,273.66	274,381.71	274,381.71
Operations and Maintenance	2,851,831.58	0.00	0.00	2,851,831.58	0.00
Pupil Transportation	336,943.25	0.00	336,943.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	185,752.52	96.69	1,837.50	183,818.33	183,818.33
Support Serv - Technology	237,065.93	41,314.78	0.00	195,751.15	195,751.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	741,261.30	0.00	741,261.30	0.00	0.00
Community Services	569,024.97	0.00	569,024.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,106.76	0.00	0.00	21,106.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	944,018.46	463,540.87	480,477.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,500.00	0.00	5,500.00	0.00	0.00
Debt Service Funds					
All Costs **	3,685,208.84	3,685,208.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,601,771.29	5,601,771.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,260,572.05	4,260,572.05	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,049,836.08	**14,438,704.94**	**33,084,241.61**	**3,526,889.53**	**653,951.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50140 L'Anse Creuse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	68,539,355.81	6,428.10	68,532,927.71	0.00	0.00
Support Serv - Pupil	8,014,432.62	0.00	8,014,432.62	0.00	0.00
Support Serv - Instructional	3,745,053.30	0.00	3,745,053.30	0.00	0.00
Support Serv - Board of Ed	189,650.34	291.50	189,358.84	0.00	0.00
Support Serv - Executive Adm	539,651.35	0.00	539,651.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,014,378.60	0.00	7,014,378.60	0.00	0.00
Support Serv - Business	1,429,882.52	30,047.95	14,281.58	1,385,552.99	1,385,552.99
Operations and Maintenance	9,650,904.75	3,900.00	17,965.39	9,629,039.36	0.00
Pupil Transportation	4,206,006.95	52,012.50	4,153,994.45	0.00	0.00
Support Serv - Planning & Research	17,196.25	0.00	17,196.25	0.00	0.00
Support Serv - Communication	232,529.32	0.00	232,529.32	0.00	0.00
Support Serv - Staff & Personnel	1,128,995.03	0.00	75.00	1,128,920.03	1,128,920.03
Support Serv - Technology	1,507,314.58	0.00	0.00	1,507,314.58	1,507,314.58
Support Serv - Pupil Accounting	175,012.49	0.00	175,012.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,211,033.97	0.00	1,211,033.97	0.00	0.00
Community Services	2,003,884.20	94,679.77	1,909,204.43	0.00	0.00
Payments to Government Agencies	83,600.00	83,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	30,346.02	0.00	26,249.31	4,096.71	4,096.71
Operations and Maintenance	35,501.08	0.00	0.00	35,501.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	66,356.11	0.00	0.00	66,356.11	66,356.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,467,391.99	1,662,684.75	1,804,707.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	29,313,361.14	29,313,361.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,168,978.93	20,168,978.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	162,770,817.35	**51,415,984.64**	**97,598,051.85**	**13,756,780.86**	**4,092,240.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50160 Mount Clemens Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,621,119.00	3,320.63	10,617,798.37	0.00	0.00
Support Serv - Pupil	1,317,411.93	0.00	1,317,411.93	0.00	0.00
Support Serv - Instructional	698,037.43	0.00	698,037.43	0.00	0.00
Support Serv - Board of Ed	114,690.84	0.00	114,690.84	0.00	0.00
Support Serv - Executive Adm	242,123.22	0.00	242,123.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	755,350.32	0.00	755,350.32	0.00	0.00
Support Serv - Business	615,652.21	233,514.69	10,370.88	371,766.64	371,766.64
Operations and Maintenance	1,881,881.32	0.00	110,504.04	1,771,377.28	0.00
Pupil Transportation	532,880.27	0.00	532,880.27	0.00	0.00
Support Serv - Planning & Research	41,338.54	0.00	41,338.54	0.00	0.00
Support Serv - Communication	18,320.84	0.00	18,320.84	0.00	0.00
Support Serv - Staff & Personnel	100,751.86	0.00	0.00	100,751.86	100,751.86
Support Serv - Technology	196,427.62	0.00	0.00	196,427.62	196,427.62
Support Serv - Pupil Accounting	69,094.82	0.00	69,094.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	179,404.41	0.00	179,404.41	0.00	0.00
Community Services	174,114.14	0.00	174,114.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,610.62	0.00	3,543.72	1,066.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,026,953.06	457,238.47	569,714.59	0.00	0.00
Community Services	34,838.31	0.00	34,838.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,214,027.81	6,214,027.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,839,028.57	**6,908,101.60**	**15,489,536.67**	**2,441,390.30**	**668,946.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,717,862.47	0.00	6,717,862.47	0.00	0.00
Support Serv - Pupil	1,083,590.70	0.00	1,083,590.70	0.00	0.00
Support Serv - Instructional	216,375.66	0.00	216,375.66	0.00	0.00
Support Serv - Board of Ed	104,826.63	0.00	104,826.63	0.00	0.00
Support Serv - Executive Adm	325,457.18	0.00	325,457.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	602,429.12	0.00	602,429.12	0.00	0.00
Support Serv - Business	274,988.51	68,505.61	0.00	206,482.90	206,482.90
Operations and Maintenance	1,365,519.13	0.00	0.00	1,365,519.13	0.00
Pupil Transportation	1,144,140.60	307,864.00	836,276.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,087.35	0.00	2,567.43	3,519.92	3,519.92
Support Serv - Technology	74,675.78	0.00	0.00	74,675.78	74,675.78
Support Serv - Pupil Accounting	24,964.23	0.00	24,964.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,407.27	16,578.17	170,829.10	0.00	0.00
Community Services	5,866.56	0.00	5,866.56	0.00	0.00
Payments to Government Agencies	600.00	600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	497,274.43	229,153.29	268,121.14	0.00	0.00
Community Services	107,107.42	0.00	107,107.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,046,788.45	6,046,788.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	503,433.65	503,433.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,289,395.14	**7,172,923.17**	**10,466,274.24**	**1,650,197.73**	**284,678.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,090,660.51	21,402.20	8,069,258.31	0.00	0.00
Support Serv - Pupil	943,727.53	0.00	943,727.53	0.00	0.00
Support Serv - Instructional	413,349.73	870.17	412,479.56	0.00	0.00
Support Serv - Board of Ed	36,624.64	0.00	36,624.64	0.00	0.00
Support Serv - Executive Adm	237,225.26	0.00	237,225.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	971,528.56	0.00	971,528.56	0.00	0.00
Support Serv - Business	458,910.19	66,345.71	0.00	392,564.48	392,564.48
Operations and Maintenance	824,494.08	0.00	3,403.45	821,090.63	0.00
Pupil Transportation	531,398.24	79,920.00	451,478.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,270.03	0.00	11,270.03	0.00	0.00
Support Serv - Technology	7,796.60	0.00	0.00	7,796.60	7,796.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	349,163.94	0.00	349,163.94	0.00	0.00
Community Services	45,605.85	0.00	45,605.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,735.49	0.00	3,735.49	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	900.20	0.00	900.20	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,070.86	191,775.54	212,295.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,051,444.68	2,051,444.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	445,848.42	445,848.42	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,832,754.81	**2,857,606.72**	**11,753,696.38**	**1,221,451.71**	**400,361.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,317,159.74	33,062.08	30,284,097.66	0.00	0.00
Support Serv - Pupil	2,746,042.07	3,469.00	2,742,573.07	0.00	0.00
Support Serv - Instructional	2,157,405.01	85,295.39	2,072,109.62	0.00	0.00
Support Serv - Board of Ed	133,781.88	0.00	133,781.88	0.00	0.00
Support Serv - Executive Adm	340,170.16	0.00	340,170.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,662,418.67	0.00	2,662,418.67	0.00	0.00
Support Serv - Business	754,569.30	0.00	0.00	754,569.30	754,569.30
Operations and Maintenance	5,064,967.83	37,900.00	0.00	5,027,067.83	0.00
Pupil Transportation	2,745,921.45	7,128.29	2,738,793.16	0.00	0.00
Support Serv - Planning & Research	4,310.00	0.00	4,310.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	145,996.58	0.00	0.00	145,996.58	145,996.58
Support Serv - Technology	211,724.44	1,120.00	0.00	210,604.44	210,604.44
Support Serv - Pupil Accounting	65,340.44	0.00	65,340.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	686,600.83	0.00	686,600.83	0.00	0.00
Community Services	8,093.18	0.00	8,093.18	0.00	0.00
Payments to Government Agencies	50,890.00	50,890.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,446,850.41	671,229.67	775,620.74	0.00	0.00
Community Services	588,997.41	0.00	588,997.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,389,360.58	6,389,360.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,562,804.18	2,562,804.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,083,404.16	**9,842,259.19**	**43,102,906.82**	**6,138,238.15**	**1,111,170.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,984,463.44	2,558.00	12,981,905.44	0.00	0.00
Support Serv - Pupil	2,649,133.88	0.00	2,649,133.88	0.00	0.00
Support Serv - Instructional	1,405,885.95	8,000.00	1,397,885.95	0.00	0.00
Support Serv - Board of Ed	84,973.38	0.00	84,973.38	0.00	0.00
Support Serv - Executive Adm	469,183.61	0.00	469,183.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,079,064.05	0.00	1,079,064.05	0.00	0.00
Support Serv - Business	360,144.86	88,114.63	0.00	272,030.23	272,030.23
Operations and Maintenance	1,853,428.32	63,841.91	0.00	1,789,586.41	0.00
Pupil Transportation	482,345.39	0.00	482,345.39	0.00	0.00
Support Serv - Planning & Research	8,979.81	0.00	8,979.81	0.00	0.00
Support Serv - Communication	121,795.67	0.00	121,795.67	0.00	0.00
Support Serv - Staff & Personnel	3,707.29	0.00	0.00	3,707.29	3,707.29
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,542.75	0.00	309,542.75	0.00	0.00
Community Services	420,803.23	0.00	420,803.23	0.00	0.00
Payments to Government Agencies	16,658.84	16,658.84	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	830,155.49	449,674.95	380,480.54	0.00	0.00
Community Services	162,206.55	0.00	162,206.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,021,054.32	3,021,054.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	162,709.30	162,709.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	239,910.06	239,910.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,666,146.19	**4,052,522.01**	**20,548,300.25**	**2,065,323.93**	**275,737.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	179,613,668.25	708,714.03	178,904,954.22	0.00	0.00
Support Serv - Pupil	14,143,347.88	0.00	14,143,347.88	0.00	0.00
Support Serv - Instructional	8,160,373.85	7,250.00	8,153,123.85	0.00	0.00
Support Serv - Board of Ed	153,393.00	42,801.84	110,591.16	0.00	0.00
Support Serv - Executive Adm	861,929.96	0.00	861,929.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,925,088.92	0.00	13,925,088.92	0.00	0.00
Support Serv - Business	1,718,342.11	62,820.85	0.00	1,655,521.26	1,655,521.26
Operations and Maintenance	16,896,701.56	19,212.44	0.00	16,877,489.12	0.00
Pupil Transportation	10,905,576.67	0.00	10,905,576.67	0.00	0.00
Support Serv - Planning & Research	8,606.03	0.00	8,606.03	0.00	0.00
Support Serv - Communication	437,639.85	0.00	437,639.85	0.00	0.00
Support Serv - Staff & Personnel	1,433,352.23	0.00	19,950.00	1,413,402.23	1,413,402.23
Support Serv - Technology	815,243.99	9,519.09	0.00	805,724.90	805,724.90
Support Serv - Pupil Accounting	546,375.32	0.00	546,375.32	0.00	0.00
Support Serv - Central - Other	111,299.65	12,472.39	98,827.26	0.00	0.00
Support Serv - Other	2,835,299.03	42,670.54	2,792,628.49	0.00	0.00
Community Services	86,060.46	0.00	86,060.46	0.00	0.00
Payments to Government Agencies	133,799.00	133,799.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	134,227.53	0.00	134,227.53	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,845.00	0.00	5,845.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	98,015.72	98,015.72	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,083,924.21	4,097,698.59	2,986,225.62	0.00	0.00
Community Services	4,580,595.80	0.00	4,580,595.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	52,761,815.53	52,761,815.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,127,494.50	12,127,494.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,690,263.78	1,690,263.78	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	331,268,279.83	**71,814,548.30**	**238,701,594.02**	**20,752,137.51**	**3,874,648.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,401,930.10	33,716.20	17,368,213.90	0.00	0.00
Support Serv - Pupil	3,484,641.95	0.00	3,484,641.95	0.00	0.00
Support Serv - Instructional	1,078,120.88	0.00	1,078,120.88	0.00	0.00
Support Serv - Board of Ed	82,462.47	0.00	82,462.47	0.00	0.00
Support Serv - Executive Adm	308,887.50	1,007.20	307,880.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,646,426.31	0.00	1,646,426.31	0.00	0.00
Support Serv - Business	846,187.36	449,646.22	33,154.00	363,387.14	363,387.14
Operations and Maintenance	3,394,396.67	14,409.07	19,818.19	3,360,169.41	0.00
Pupil Transportation	889,615.14	1,207.60	888,407.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,340.00	0.00	4,340.00	0.00	0.00
Support Serv - Staff & Personnel	303,751.51	0.00	3,625.00	300,126.51	300,126.51
Support Serv - Technology	319,561.95	0.00	0.00	319,561.95	319,561.95
Support Serv - Pupil Accounting	73,131.63	0.00	73,131.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	386,854.26	0.00	386,854.26	0.00	0.00
Community Services	138,558.49	0.00	138,558.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	651.16	0.00	587.00	64.16	64.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,812,619.25	1,120,994.70	691,624.55	0.00	0.00
Community Services	42,351.49	0.00	42,351.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,627,838.28	4,627,838.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,745,140.30	10,745,140.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,587,466.70	**16,993,959.57**	**26,250,197.96**	**4,343,309.17**	**983,139.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	104,932,633.96	584,230.69	104,348,403.27	0.00	0.00
Support Serv - Pupil	16,249,804.54	3,260.40	16,246,544.14	0.00	0.00
Support Serv - Instructional	6,804,575.23	0.00	6,804,575.23	0.00	0.00
Support Serv - Board of Ed	480,776.10	0.00	480,776.10	0.00	0.00
Support Serv - Executive Adm	637,328.54	0.00	637,328.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,746,333.97	40,779.11	10,705,554.86	0.00	0.00
Support Serv - Business	2,383,720.83	186,856.76	0.00	2,196,864.07	2,196,864.07
Operations and Maintenance	15,954,761.16	62,122.84	0.00	15,892,638.32	0.00
Pupil Transportation	4,511,669.39	0.00	4,511,669.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	248,466.32	0.00	248,466.32	0.00	0.00
Support Serv - Staff & Personnel	1,482,567.06	0.00	6,751.98	1,475,815.08	1,475,815.08
Support Serv - Technology	1,611,451.93	0.00	0.00	1,611,451.93	1,611,451.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,002,450.23	0.00	1,002,450.23	0.00	0.00
Support Serv - Other	2,497,718.55	22,705.32	2,475,013.23	0.00	0.00
Community Services	167,052.26	0.00	167,052.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	240,972.26	0.00	240,972.26	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	96,614.36	0.00	96,614.36	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16.17	0.00	16.17	0.00	0.00
Support Serv - Business	24,224.92	0.00	14,934.85	9,290.07	9,290.07
Operations and Maintenance	76,118.77	0.00	53,618.60	22,500.17	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	500.00	0.00	0.00	500.00	500.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,273,943.17	3,306,676.55	3,967,266.62	0.00	0.00
Community Services	448,161.96	0.00	448,161.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	36,817,518.71	36,817,518.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,182,621.40	14,182,621.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	17,149,226.86	17,149,226.86	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	246,021,228.65	**72,355,998.64**	**152,456,170.37**	**21,209,059.64**	**5,293,921.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,504,704.86	83,978.35	18,420,726.51	0.00	0.00
Support Serv - Pupil	2,705,077.00	0.00	2,705,077.00	0.00	0.00
Support Serv - Instructional	1,376,613.25	0.00	1,376,613.25	0.00	0.00
Support Serv - Board of Ed	161,965.92	0.00	161,965.92	0.00	0.00
Support Serv - Executive Adm	340,054.23	2,970.00	337,084.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,968,884.79	0.00	1,968,884.79	0.00	0.00
Support Serv - Business	659,151.42	84,387.96	0.00	574,763.46	574,763.46
Operations and Maintenance	3,398,510.32	43,585.80	0.00	3,354,924.52	0.00
Pupil Transportation	664,529.24	0.00	664,529.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,589.06	0.00	33,589.06	0.00	0.00
Support Serv - Staff & Personnel	319,406.47	0.00	11,682.73	307,723.74	307,723.74
Support Serv - Technology	314,619.63	0.00	0.00	314,619.63	314,619.63
Support Serv - Pupil Accounting	91,783.28	0.00	91,783.28	0.00	0.00
Support Serv - Central - Other	5,740.08	0.00	5,740.08	0.00	0.00
Support Serv - Other	556,970.74	13,395.00	543,575.74	0.00	0.00
Community Services	212,978.06	0.00	212,978.06	0.00	0.00
Payments to Government Agencies	195,460.40	195,460.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,300,190.23	0.00	2,300,190.23	0.00	0.00
Support Serv - Pupil	1,445,865.72	0.00	1,445,865.72	0.00	0.00
Support Serv - Instructional	250,748.88	0.00	250,748.88	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,256.80	0.00	0.00	2,256.80	0.00
Pupil Transportation	3,817.25	0.00	3,817.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,569,991.92	856,225.99	713,765.93	0.00	0.00
Community Services	669,664.36	18,685.54	650,978.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	67,975.41	50,208.79	17,766.62	0.00	0.00
Debt Service Funds					
All Costs **	4,334,455.51	4,334,455.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,432,001.07	2,432,001.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,587,005.90	**8,115,354.41**	**31,917,363.34**	**4,554,288.15**	**1,197,106.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,087,255.44	1,337.13	1,085,918.31	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,052.32	0.00	3,052.32	0.00	0.00
Support Serv - Board of Ed	48,628.51	17,020.01	31,608.50	0.00	0.00
Support Serv - Executive Adm	322,025.24	4,190.00	317,835.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	101,767.20	0.00	0.00	101,767.20	0.00
Pupil Transportation	68,127.47	0.00	68,127.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	450.00	0.00	450.00	0.00	0.00
Payments to Government Agencies	6,000.00	6,000.00	0.00	0.00	0.00
Facilities Acquisition	11,255.94	11,255.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	138,400.00	138,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,000.00	3,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,789,962.12	**181,203.08**	**1,506,991.84**	**101,767.20**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50902 Conner Creek Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,073,704.21	132,128.91	3,941,575.30	0.00	0.00
Support Serv - Pupil	260,757.36	0.00	260,757.36	0.00	0.00
Support Serv - Instructional	219,404.44	0.00	219,404.44	0.00	0.00
Support Serv - Board of Ed	76,583.93	0.00	76,583.93	0.00	0.00
Support Serv - Executive Adm	397,457.96	0.00	397,457.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,171,248.69	0.00	1,171,248.69	0.00	0.00
Support Serv - Business	145,978.50	26,252.35	5,306.00	114,420.15	114,420.15
Operations and Maintenance	1,000,194.48	67,398.47	92,205.57	840,590.44	0.00
Pupil Transportation	792,194.00	0.00	792,194.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,778.82	0.00	202,778.82	0.00	0.00
Community Services	22,230.48	0.00	22,230.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	717,680.43	552,447.10	165,233.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,127,061.25	1,127,061.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,207,274.55	**1,905,288.08**	**7,346,975.88**	**955,010.59**	**114,420.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,316,809.00	4,587.00	2,312,222.00	0.00	0.00
Support Serv - Pupil	93,751.00	0.00	93,751.00	0.00	0.00
Support Serv - Instructional	12,411.00	0.00	12,411.00	0.00	0.00
Support Serv - Board of Ed	31,578.00	0.00	31,578.00	0.00	0.00
Support Serv - Executive Adm	226,420.00	0.00	226,420.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	437,843.00	711.00	437,132.00	0.00	0.00
Support Serv - Business	236,492.00	0.00	0.00	236,492.00	236,492.00
Operations and Maintenance	493,597.00	0.00	0.00	493,597.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	71,301.00	0.00	0.00	71,301.00	71,301.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	133,020.00	0.00	133,020.00	0.00	0.00
Payments to Government Agencies	24,612.00	24,612.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,791.00	101,025.00	104,766.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	322,388.00	322,388.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,606,013.00	**453,323.00**	**3,351,300.00**	**801,390.00**	**307,793.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50904 Global Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,007,372.83	972.34	1,006,400.49	0.00	0.00
Support Serv - Pupil	106,715.24	0.00	106,715.24	0.00	0.00
Support Serv - Instructional	130,438.44	0.00	130,438.44	0.00	0.00
Support Serv - Board of Ed	57,628.19	0.00	57,628.19	0.00	0.00
Support Serv - Executive Adm	231,265.67	0.00	231,265.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	164,892.98	0.00	164,892.98	0.00	0.00
Support Serv - Business	40,988.92	0.00	0.00	40,988.92	40,988.92
Operations and Maintenance	300,093.90	0.00	12,500.00	287,593.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,072.00	0.00	35,072.00	0.00	0.00
Support Serv - Staff & Personnel	2,919.91	0.00	2,684.65	235.26	235.26
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	720.00	0.00	720.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	56,001.56	0.00	56,001.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,652.51	6,552.80	92,099.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,232,762.15	**7,525.14**	**1,896,418.93**	**328,818.08**	**41,224.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50905 Arts Academy in the Woods
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,265,010.64	9,845.03	1,255,165.61	0.00	0.00
Support Serv - Pupil	88,894.18	0.00	88,894.18	0.00	0.00
Support Serv - Instructional	2,506.95	0.00	2,506.95	0.00	0.00
Support Serv - Board of Ed	46,719.24	0.00	46,719.24	0.00	0.00
Support Serv - Executive Adm	179,663.29	0.00	179,663.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	270,815.97	0.00	270,815.97	0.00	0.00
Support Serv - Business	10,830.21	6,535.21	0.00	4,295.00	4,295.00
Operations and Maintenance	204,342.09	0.00	0.00	204,342.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,005.20	0.00	0.00	4,005.20	4,005.20
Support Serv - Pupil Accounting	7,537.00	0.00	7,537.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	396.04	396.04	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	142,290.46	142,290.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,223,011.27	**159,066.74**	**1,851,302.24**	**212,642.29**	**8,300.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,070,901.04	47,719.21	2,023,181.83	0.00	0.00
Support Serv - Pupil	116,471.63	0.00	116,471.63	0.00	0.00
Support Serv - Instructional	23,577.84	0.00	23,577.84	0.00	0.00
Support Serv - Board of Ed	39,378.66	0.00	39,378.66	0.00	0.00
Support Serv - Executive Adm	472,633.69	0.00	472,633.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	313,190.99	0.00	313,190.99	0.00	0.00
Support Serv - Business	35,808.43	529.43	0.00	35,279.00	35,279.00
Operations and Maintenance	349,821.57	24,734.00	0.00	325,087.57	0.00
Pupil Transportation	57,600.80	0.00	57,600.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	50,170.07	0.00	50,170.07	0.00	0.00
Support Serv - Other	94,559.91	0.00	94,559.91	0.00	0.00
Community Services	14,081.98	0.00	14,081.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,221.57	87,118.64	20,102.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	688,412.50	688,412.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,433,830.68	**848,513.78**	**3,224,950.33**	**360,366.57**	**35,279.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,149,614.01	5,110.00	1,144,504.01	0.00	0.00
Support Serv - Pupil	37,780.00	0.00	37,780.00	0.00	0.00
Support Serv - Instructional	5,603.00	0.00	5,603.00	0.00	0.00
Support Serv - Board of Ed	13,859.00	0.00	13,859.00	0.00	0.00
Support Serv - Executive Adm	212,428.00	0.00	212,428.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,822.00	0.00	285,822.00	0.00	0.00
Support Serv - Business	10,332.00	7,381.00	0.00	2,951.00	2,951.00
Operations and Maintenance	753,924.00	0.00	0.00	753,924.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	11,180.00	0.00	11,180.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	207,852.00	0.00	207,852.00	0.00	0.00
Payments to Government Agencies	330.00	330.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,473.00	0.00	30,473.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,719,197.01	**12,821.00**	**1,949,501.01**	**756,875.00**	**2,951.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,627,961.00	0.00	2,627,961.00	0.00	0.00
Support Serv - Pupil	133,312.00	0.00	133,312.00	0.00	0.00
Support Serv - Instructional	411,869.00	0.00	411,869.00	0.00	0.00
Support Serv - Board of Ed	54,911.00	0.00	54,911.00	0.00	0.00
Support Serv - Executive Adm	176,131.00	0.00	176,131.00	0.00	0.00
Support Serv - Grant Writer	14,183.00	0.00	14,183.00	0.00	0.00
Support Serv - School Adm	380,272.00	0.00	380,272.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,193,407.00	0.00	0.00	1,193,407.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,193.00	0.00	35,193.00	0.00	0.00
Support Serv - Staff & Personnel	87,018.00	0.00	0.00	87,018.00	87,018.00
Support Serv - Technology	55,695.00	0.00	0.00	55,695.00	55,695.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,109.00	11,920.00	189,189.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,446,808.00	**11,920.00**	**4,035,658.00**	**1,399,230.00**	**205,823.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,722,711.61	75,583.48	2,647,128.13	0.00	0.00
Support Serv - Pupil	239,068.63	189.99	238,878.64	0.00	0.00
Support Serv - Instructional	290,669.63	0.00	290,669.63	0.00	0.00
Support Serv - Board of Ed	385,718.54	2,502.77	383,215.77	0.00	0.00
Support Serv - Executive Adm	386,080.64	0.00	386,080.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	347,445.88	465.00	346,980.88	0.00	0.00
Support Serv - Business	651,133.97	500,000.00	1,359.19	149,774.78	149,774.78
Operations and Maintenance	1,421,226.28	28,944.69	0.00	1,392,281.59	0.00
Pupil Transportation	19,415.00	0.00	19,415.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,071.79	0.00	19,071.79	0.00	0.00
Support Serv - Staff & Personnel	3,446.92	0.00	0.00	3,446.92	3,446.92
Support Serv - Technology	103,451.72	2,818.64	0.00	100,633.08	100,633.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,993.37	0.00	29,993.37	0.00	0.00
Community Services	1,691.15	0.00	1,691.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,757,593.86	2,757,593.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,033.49	32,185.60	344,847.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,755,752.48	**3,400,284.03**	**4,709,332.08**	**1,646,136.37**	**253,854.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,878,431.00	0.00	2,878,431.00	0.00	0.00
Support Serv - Pupil	137,155.00	0.00	137,155.00	0.00	0.00
Support Serv - Instructional	562,305.00	0.00	562,305.00	0.00	0.00
Support Serv - Board of Ed	82,800.00	0.00	82,800.00	0.00	0.00
Support Serv - Executive Adm	231,949.00	0.00	231,949.00	0.00	0.00
Support Serv - Grant Writer	21,203.00	0.00	21,203.00	0.00	0.00
Support Serv - School Adm	347,430.00	0.00	347,430.00	0.00	0.00
Support Serv - Business	80,370.00	0.00	0.00	80,370.00	80,370.00
Operations and Maintenance	1,358,512.00	0.00	0.00	1,358,512.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,005.00	0.00	27,005.00	0.00	0.00
Support Serv - Staff & Personnel	127,516.00	0.00	0.00	127,516.00	127,516.00
Support Serv - Technology	83,262.00	0.00	0.00	83,262.00	83,262.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,093.00	0.00	16,093.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,422.00	11,737.00	211,685.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,177,453.00	**11,737.00**	**4,516,056.00**	**1,649,660.00**	**291,148.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	467,396.16	2,073.56	465,322.60	0.00	0.00
Support Serv - Pupil	25,194.28	0.00	25,194.28	0.00	0.00
Support Serv - Instructional	236,262.53	149,116.83	87,145.70	0.00	0.00
Support Serv - Board of Ed	21,382.79	0.00	21,382.79	0.00	0.00
Support Serv - Executive Adm	36,816.57	0.00	36,816.57	0.00	0.00
Support Serv - Grant Writer	9,600.00	0.00	9,600.00	0.00	0.00
Support Serv - School Adm	20,670.26	0.00	20,670.26	0.00	0.00
Support Serv - Business	26,874.11	0.00	9,600.00	17,274.11	17,274.11
Operations and Maintenance	152,811.39	0.00	0.00	152,811.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,526.08	0.00	1,526.08	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,426.52	0.00	0.00	2,426.52	2,426.52
Support Serv - Technology	32,776.59	0.00	0.00	32,776.59	32,776.59
Support Serv - Pupil Accounting	20,435.41	0.00	20,435.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,591.94	0.00	12,591.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,220.52	33,855.87	10,364.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,110,985.15	**185,046.26**	**720,650.28**	**205,288.61**	**52,477.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51000 Manistee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	38,697.23	0.00	38,697.23	0.00	0.00
Support Serv - Instructional	298,601.59	0.00	298,601.59	0.00	0.00
Support Serv - Board of Ed	38,245.23	0.00	38,245.23	0.00	0.00
Support Serv - Executive Adm	81,654.94	0.00	81,654.94	0.00	0.00
Support Serv - Grant Writer	577.00	0.00	577.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	99,406.54	143.44	0.00	99,263.10	99,263.10
Operations and Maintenance	8,115.45	0.00	1,500.00	6,615.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,003.21	0.00	1,835.27	3,167.94	3,167.94
Support Serv - Technology	121,573.99	442.00	0.00	121,131.99	121,131.99
Support Serv - Pupil Accounting	13,435.00	0.00	13,435.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,123.23	0.00	4,123.23	0.00	0.00
Payments to Government Agencies	56,000.00	56,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	889,699.49	0.00	889,699.49	0.00	0.00
Support Serv - Pupil	2,024,358.29	0.00	2,024,358.29	0.00	0.00
Support Serv - Instructional	471,199.65	0.00	471,199.65	0.00	0.00
Support Serv - Board of Ed	19,925.78	0.00	19,925.78	0.00	0.00
Support Serv - Executive Adm	21,722.12	0.00	21,722.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	193,416.43	703.06	0.00	192,713.37	192,713.37
Operations and Maintenance	209,146.12	13,338.00	0.00	195,808.12	0.00
Pupil Transportation	224,308.75	0.00	224,308.75	0.00	0.00
Support Serv - Planning & Research	40,113.55	0.00	40,113.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,148.75	0.00	0.00	10,148.75	10,148.75
Support Serv - Technology	75,286.91	0.00	5,381.44	69,905.47	69,905.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,277.05	0.00	34,277.05	0.00	0.00
Community Services	281.63	0.00	281.63	0.00	0.00
Payments to Government Agencies	159,530.96	159,530.96	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	72,689.05	72,689.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,742.50	2,742.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	438,571.61	0.00	438,571.61	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,652,852.05	**305,589.01**	**4,648,508.85**	**698,754.19**	**496,330.62**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,873,837.78	0.00	1,873,837.78	0.00	0.00
Support Serv - Pupil	29,530.42	0.00	29,530.42	0.00	0.00
Support Serv - Instructional	9,393.51	0.00	9,393.51	0.00	0.00
Support Serv - Board of Ed	25,022.63	0.00	25,022.63	0.00	0.00
Support Serv - Executive Adm	97,601.00	0.00	97,601.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,749.57	0.00	182,749.57	0.00	0.00
Support Serv - Business	92,620.91	0.00	0.00	92,620.91	92,620.91
Operations and Maintenance	299,647.54	0.00	0.00	299,647.54	0.00
Pupil Transportation	185,395.30	0.00	185,395.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	116,951.33	56,594.76	0.00	60,356.57	60,356.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,614.73	0.00	83,614.73	0.00	0.00
Community Services	83,575.54	0.00	83,575.54	0.00	0.00
Payments to Government Agencies	2,635.52	2,635.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,014.32	87,222.74	90,791.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	414,137.50	414,137.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,674,727.60	**560,590.52**	**2,661,512.06**	**452,625.02**	**152,977.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51045 Kaleva Norman Dickson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,052,323.60	0.00	3,052,323.60	0.00	0.00
Support Serv - Pupil	179,194.43	0.00	179,194.43	0.00	0.00
Support Serv - Instructional	5,624.78	0.00	5,624.78	0.00	0.00
Support Serv - Board of Ed	64,194.19	0.00	64,194.19	0.00	0.00
Support Serv - Executive Adm	175,356.81	0.00	175,356.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	302,719.11	0.00	302,719.11	0.00	0.00
Support Serv - Business	149,512.61	10,069.08	0.00	139,443.53	139,443.53
Operations and Maintenance	607,382.74	0.00	0.00	607,382.74	0.00
Pupil Transportation	416,661.95	0.00	416,661.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	171,832.54	89,868.19	0.00	81,964.35	81,964.35
Support Serv - Pupil Accounting	10,394.18	0.00	10,394.18	0.00	0.00
Support Serv - Central - Other	14,116.08	0.00	14,116.08	0.00	0.00
Support Serv - Other	186,993.65	21,616.00	165,377.65	0.00	0.00
Community Services	10,202.59	0.00	10,202.59	0.00	0.00
Payments to Government Agencies	5,000.00	5,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	369,031.86	161,944.19	207,087.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,079,445.41	3,079,445.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,616.00	21,616.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,821,602.53	**3,389,558.87**	**4,603,253.04**	**828,790.62**	**221,407.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,134,395.75	0.00	2,134,395.75	0.00	0.00
Support Serv - Pupil	49,518.48	0.00	49,518.48	0.00	0.00
Support Serv - Instructional	10,375.34	0.00	10,375.34	0.00	0.00
Support Serv - Board of Ed	42,582.42	0.00	42,582.42	0.00	0.00
Support Serv - Executive Adm	176,823.91	0.00	176,823.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,153.81	0.00	180,153.81	0.00	0.00
Support Serv - Business	122,829.58	2,492.52	0.00	120,337.06	120,337.06
Operations and Maintenance	451,991.36	0.00	0.00	451,991.36	0.00
Pupil Transportation	162,069.35	0.00	162,069.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,744.72	0.00	0.00	3,744.72	3,744.72
Support Serv - Technology	111,012.47	5,199.90	3,200.00	102,612.57	102,612.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,510.62	0.00	118,510.62	0.00	0.00
Community Services	5,026.98	0.00	5,026.98	0.00	0.00
Payments to Government Agencies	2,500.00	2,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,686.39	83,884.82	106,801.57	0.00	0.00
Community Services	161,800.97	7,353.43	154,447.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,202,005.16	1,202,005.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,651.00	24,651.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,150,678.31	**1,328,086.83**	**3,143,905.77**	**678,685.71**	**226,694.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,983,010.21	0.00	8,983,010.21	0.00	0.00
Support Serv - Pupil	556,184.17	0.00	556,184.17	0.00	0.00
Support Serv - Instructional	141,346.44	0.00	141,346.44	0.00	0.00
Support Serv - Board of Ed	167,889.68	0.00	167,889.68	0.00	0.00
Support Serv - Executive Adm	232,476.09	0.00	232,476.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,138,973.59	0.00	1,138,973.59	0.00	0.00
Support Serv - Business	303,858.02	29,640.02	0.00	274,218.00	274,218.00
Operations and Maintenance	1,311,582.57	27,450.66	0.00	1,284,131.91	0.00
Pupil Transportation	1,058,553.98	291,336.00	767,217.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	393,722.20	0.00	0.00	393,722.20	393,722.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,121,922.38	372,407.54	749,514.84	0.00	0.00
Community Services	215,667.05	0.00	215,667.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,597,407.53	1,597,407.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,347,950.84	2,347,950.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,570,544.75	**4,666,192.59**	**12,952,280.05**	**1,952,072.11**	**667,940.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	415,196.86	0.00	415,196.86	0.00	0.00
Support Serv - Pupil	38,570.95	0.00	38,570.95	0.00	0.00
Support Serv - Instructional	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Board of Ed	13,232.39	0.00	13,232.39	0.00	0.00
Support Serv - Executive Adm	147,692.66	0.00	147,692.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	30,748.24	0.00	0.00	30,748.24	30,748.24
Operations and Maintenance	88,331.70	0.00	0.00	88,331.70	0.00
Pupil Transportation	44,504.00	0.00	44,504.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,010.00	0.00	2,010.00	0.00	0.00
Support Serv - Technology	37,968.37	21,548.06	900.00	15,520.31	15,520.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	11,604.00	11,604.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	831,859.17	**33,152.06**	**664,106.86**	**134,600.25**	**46,268.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52000 Marquette-Alger RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	319,530.65	5,523.57	314,007.08	0.00	0.00
Support Serv - Pupil	356,473.89	0.00	356,473.89	0.00	0.00
Support Serv - Instructional	692,326.31	363.30	691,963.01	0.00	0.00
Support Serv - Board of Ed	31,380.57	0.00	31,380.57	0.00	0.00
Support Serv - Executive Adm	224,538.79	0.00	224,538.79	0.00	0.00
Support Serv - Grant Writer	104,799.66	0.00	104,799.66	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	419,375.61	1,907.55	4,139.62	413,328.44	413,328.44
Operations and Maintenance	287,668.34	4,298.62	82,378.21	200,991.51	0.00
Pupil Transportation	4,597.28	0.00	4,597.28	0.00	0.00
Support Serv - Planning & Research	1,895,843.95	848.70	1,894,995.25	0.00	0.00
Support Serv - Communication	1,315,433.70	0.00	1,315,433.70	0.00	0.00
Support Serv - Staff & Personnel	119,250.19	0.00	3,451.38	115,798.81	115,798.81
Support Serv - Technology	247,463.04	675.00	1,050.72	245,737.32	245,737.32
Support Serv - Pupil Accounting	61,064.44	0.00	61,064.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,077,587.92	0.00	3,077,587.92	0.00	0.00
Community Services	388,111.76	1,478.83	386,632.93	0.00	0.00
Payments to Government Agencies	608,677.40	608,677.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	648,377.62	1,007.90	647,369.72	0.00	0.00
Support Serv - Pupil	2,139,872.69	0.00	2,139,872.69	0.00	0.00
Support Serv - Instructional	365,618.33	16,873.67	348,744.66	0.00	0.00
Support Serv - Board of Ed	1,086.33	0.00	1,086.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,727.66	0.00	1,727.66	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	34,667.78	18,606.41	0.00	16,061.37	16,061.37
Operations and Maintenance	14,705.06	0.00	0.00	14,705.06	0.00
Pupil Transportation	25,351.68	22,215.00	3,136.68	0.00	0.00
Support Serv - Planning & Research	242,288.80	0.00	242,288.80	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,915.55	0.00	1,625.55	290.00	290.00
Support Serv - Technology	59,079.00	0.00	43,280.34	15,798.66	15,798.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,820.05	0.00	7,820.05	0.00	0.00
Payments to Government Agencies	5,962,378.95	5,962,378.95	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	32,698.82	32,698.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,147.97	115,147.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	25,032.85	25,032.85	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,831,892.64	**6,817,734.54**	**11,991,446.93**	**1,022,711.17**	**807,014.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,624,433.70	0.00	6,624,433.70	0.00	0.00
Support Serv - Pupil	390,562.28	0.00	390,562.28	0.00	0.00
Support Serv - Instructional	252,324.78	0.00	252,324.78	0.00	0.00
Support Serv - Board of Ed	28,220.27	0.00	28,220.27	0.00	0.00
Support Serv - Executive Adm	170,828.30	0.00	170,828.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,500.81	0.00	416,500.81	0.00	0.00
Support Serv - Business	204,239.03	40,516.93	0.00	163,722.10	163,722.10
Operations and Maintenance	869,397.20	7,303.73	0.00	862,093.47	0.00
Pupil Transportation	661,412.53	78,314.00	583,098.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,179.22	0.00	30,162.32	19,016.90	19,016.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,771.48	0.00	301,771.48	0.00	0.00
Community Services	30,104.39	0.00	30,104.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,388.38	0.00	18,388.38	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,690.82	207,110.03	153,580.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,335,468.04	4,335,468.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	564,472.46	564,472.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,277,993.69	**5,233,185.19**	**8,999,976.03**	**1,044,832.47**	**182,739.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,450,480.08	31,903.21	7,418,576.87	0.00	0.00
Support Serv - Pupil	365,952.50	0.00	365,952.50	0.00	0.00
Support Serv - Instructional	189,249.62	0.00	189,249.62	0.00	0.00
Support Serv - Board of Ed	40,322.20	0.00	40,322.20	0.00	0.00
Support Serv - Executive Adm	271,730.34	0.00	271,730.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	721,539.76	0.00	721,539.76	0.00	0.00
Support Serv - Business	175,688.29	18,577.90	0.00	157,110.39	157,110.39
Operations and Maintenance	830,170.13	4,021.37	0.00	826,148.76	0.00
Pupil Transportation	624,218.81	29.58	624,189.23	0.00	0.00
Support Serv - Planning & Research	119.32	0.00	119.32	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	218,969.15	0.00	0.00	218,969.15	218,969.15
Support Serv - Pupil Accounting	35,313.20	0.00	35,313.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,977.74	1,922.92	313,054.82	0.00	0.00
Community Services	15,421.96	0.00	15,421.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	589,981.56	269,331.35	320,650.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	467,497.70	467,497.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	57,602.22	57,602.22	0.00	0.00	0.00
Trust Funds					
All Costs *	4,575.00	0.00	4,575.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,373,809.58	**850,886.25**	**10,320,695.03**	**1,202,228.30**	**376,079.54**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,130,257.91	107,352.80	8,022,905.11	0.00	0.00
Support Serv - Pupil	572,269.34	0.00	572,269.34	0.00	0.00
Support Serv - Instructional	261,901.12	27,363.89	234,537.23	0.00	0.00
Support Serv - Board of Ed	52,045.41	0.00	52,045.41	0.00	0.00
Support Serv - Executive Adm	226,693.21	0.00	226,693.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	909,741.21	0.00	909,741.21	0.00	0.00
Support Serv - Business	291,949.43	15,839.99	0.00	276,109.44	276,109.44
Operations and Maintenance	1,066,626.40	41,695.68	7,743.00	1,017,187.72	0.00
Pupil Transportation	707,101.71	76,876.84	630,224.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,032.37	1,099.00	25,933.37	0.00	0.00
Support Serv - Staff & Personnel	13,149.71	0.00	11,000.71	2,149.00	2,149.00
Support Serv - Technology	59,885.80	0.00	0.00	59,885.80	59,885.80
Support Serv - Pupil Accounting	38,026.11	0.00	38,026.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	52,246.16	0.00	52,246.16	0.00	0.00
Payments to Government Agencies	13,600.00	13,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,738.07	0.00	2,506.27	231.80	231.80
Operations and Maintenance	25,064.31	0.00	1,996.51	23,067.80	0.00
Pupil Transportation	39,024.80	0.00	39,024.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,243,333.52	497,726.65	745,606.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	416,503.80	416,503.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	485,504.52	485,504.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,634,694.91	**1,683,563.17**	**11,572,500.18**	**1,378,631.56**	**338,376.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	542,737.70	3,636.00	539,101.70	0.00	0.00
Support Serv - Pupil	15,045.67	0.00	15,045.67	0.00	0.00
Support Serv - Instructional	33,023.44	0.00	33,023.44	0.00	0.00
Support Serv - Board of Ed	13,605.51	0.00	13,605.51	0.00	0.00
Support Serv - Executive Adm	72,493.97	0.00	72,493.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	32,203.00	19,951.63	0.00	12,251.37	12,251.37
Operations and Maintenance	101,508.75	0.00	0.00	101,508.75	0.00
Pupil Transportation	84,780.82	0.00	84,780.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	322.46	0.00	322.46	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,034.00	0.00	0.00	3,034.00	3,034.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200.00	140.00	60.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,310.75	0.00	1,114.14	196.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,266.89	18,471.61	39,795.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,324.00	10,324.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,300.00	0.00	1,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	970,156.96	**52,523.24**	**800,642.99**	**116,990.73**	**15,285.37**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,018,996.42	0.00	1,018,996.42	0.00	0.00
Support Serv - Pupil	58,813.31	0.00	58,813.31	0.00	0.00
Support Serv - Instructional	10,341.28	0.00	10,341.28	0.00	0.00
Support Serv - Board of Ed	27,776.41	0.00	27,776.41	0.00	0.00
Support Serv - Executive Adm	99,779.48	668.17	99,111.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,015.57	0.00	47,015.57	0.00	0.00
Support Serv - Business	79,947.22	2,976.81	0.00	76,970.41	76,970.41
Operations and Maintenance	272,915.47	18,446.98	0.00	254,468.49	0.00
Pupil Transportation	157,504.91	69,950.00	87,554.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,306.93	0.00	1,306.93	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	585.24	0.00	0.00	585.24	585.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,266.76	4,591.26	36,675.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	84.95	0.00	0.00	84.95	84.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,671.38	31,450.56	47,220.82	0.00	0.00
Community Services	22,384.53	0.00	22,384.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	548,616.99	548,616.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,756,227.54	2,756,227.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,222,234.39	**3,432,928.31**	**1,457,196.99**	**332,109.09**	**77,640.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	165,990.16	1,819.96	164,170.20	0.00	0.00
Support Serv - Pupil	90.00	0.00	90.00	0.00	0.00
Support Serv - Instructional	1,967.39	0.00	1,967.39	0.00	0.00
Support Serv - Board of Ed	10,279.29	0.00	10,279.29	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	40,207.90	0.00	40,207.90	0.00	0.00
Support Serv - Business	8,361.25	494.70	0.00	7,866.55	7,866.55
Operations and Maintenance	52,020.14	0.00	0.00	52,020.14	0.00
Pupil Transportation	46,877.35	298.00	46,579.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,998.00	15,998.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,598.94	5,197.87	22,401.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	369,390.42	**23,808.53**	**285,695.20**	**59,886.69**	**7,866.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,594,772.90	28,812.13	16,565,960.77	0.00	0.00
Support Serv - Pupil	2,352,511.53	4,297.00	2,348,214.53	0.00	0.00
Support Serv - Instructional	528,386.63	1,083.00	527,303.63	0.00	0.00
Support Serv - Board of Ed	60,777.20	6,582.37	54,194.83	0.00	0.00
Support Serv - Executive Adm	375,763.83	459.00	375,304.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,512,695.99	0.00	1,512,695.99	0.00	0.00
Support Serv - Business	372,309.62	2,569.80	12,533.87	357,205.95	357,205.95
Operations and Maintenance	2,579,458.17	21,119.38	34,522.83	2,523,815.96	0.00
Pupil Transportation	1,326,180.19	163,250.00	1,162,930.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,334.52	0.00	3,334.52	0.00	0.00
Support Serv - Staff & Personnel	102,218.18	1,083.00	23,138.54	77,996.64	77,996.64
Support Serv - Technology	438,885.58	5,409.46	20,668.13	412,807.99	412,807.99
Support Serv - Pupil Accounting	55,995.46	0.00	55,995.46	0.00	0.00
Support Serv - Central - Other	34,334.81	0.00	34,334.81	0.00	0.00
Support Serv - Other	527,193.58	11,156.00	516,037.58	0.00	0.00
Community Services	153,333.07	0.00	153,333.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	38,741.45	38,741.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,217.40	0.00	18,724.00	493.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	925,979.79	541,179.24	384,800.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,392,353.79	4,392,353.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	168,921.41	0.00	168,921.41	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	88,214.13	88,214.13	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,651,579.23	**5,306,309.75**	**23,972,949.54**	**3,372,319.94**	**848,010.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52180 Ishpeming Public School District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,378,836.92	10,979.89	4,367,857.03	0.00	0.00
Support Serv - Pupil	346,514.67	0.00	346,514.67	0.00	0.00
Support Serv - Instructional	245,300.80	1,466.94	243,833.86	0.00	0.00
Support Serv - Board of Ed	32,462.34	0.00	32,462.34	0.00	0.00
Support Serv - Executive Adm	215,416.80	0.00	215,416.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	255,992.89	0.00	255,992.89	0.00	0.00
Support Serv - Business	159,578.29	4,563.57	0.00	155,014.72	155,014.72
Operations and Maintenance	678,130.04	24,416.63	0.00	653,713.41	0.00
Pupil Transportation	337,906.84	75,298.00	262,608.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,426.19	0.00	0.00	6,426.19	6,426.19
Support Serv - Technology	18,455.23	0.00	0.00	18,455.23	18,455.23
Support Serv - Pupil Accounting	16,556.37	0.00	16,556.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	218,583.86	0.00	218,583.86	0.00	0.00
Community Services	44,826.43	0.00	44,826.43	0.00	0.00
Payments to Government Agencies	632.00	632.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	397,169.36	397,169.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	490,800.14	490,800.14	0.00	0.00	0.00
Trust Funds					
All Costs *	29,819.80	0.00	29,819.80	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,873,408.97	**1,005,326.53**	**6,034,472.89**	**833,609.55**	**179,896.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
52901 North Star Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,152,531.29	0.00	1,152,531.29	0.00	0.00
Support Serv - Pupil	31,493.61	0.00	31,493.61	0.00	0.00
Support Serv - Instructional	9,789.35	0.00	9,789.35	0.00	0.00
Support Serv - Board of Ed	78,974.69	0.00	78,974.69	0.00	0.00
Support Serv - Executive Adm	114,144.20	0.00	114,144.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,300.45	0.00	201,300.45	0.00	0.00
Support Serv - Business	37,367.77	16,690.31	0.00	20,677.46	20,677.46
Operations and Maintenance	162,084.77	14,012.94	0.00	148,071.83	0.00
Pupil Transportation	110,555.10	0.00	110,555.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,300.00	0.00	0.00	14,300.00	14,300.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	637.44	0.00	637.44	0.00	0.00
Community Services	7,337.80	0.00	7,337.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	82,000.00	82,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	3,904.79	0.00	3,904.79	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,871.78	97,552.41	11,319.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,115,293.04	**210,255.66**	**1,721,988.09**	**183,049.29**	**34,977.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
53000 West Shore Educational Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	111,484.92	0.00	111,484.92	0.00	0.00
Support Serv - Pupil	1,136,566.47	0.00	1,136,566.47	0.00	0.00
Support Serv - Instructional	1,146,833.99	12,301.60	1,134,532.39	0.00	0.00
Support Serv - Board of Ed	55,602.92	0.00	55,602.92	0.00	0.00
Support Serv - Executive Adm	114,910.68	0.00	114,910.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,978.90	0.00	5,978.90	0.00	0.00
Support Serv - Business	387,123.35	3,588.01	133,735.38	249,799.96	249,799.96
Operations and Maintenance	35,064.39	0.00	0.00	35,064.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,805.69	0.00	36,805.69	0.00	0.00
Support Serv - Staff & Personnel	39,320.32	0.00	7,250.69	32,069.63	32,069.63
Support Serv - Technology	246,694.92	9,325.55	30,398.01	206,971.36	206,971.36
Support Serv - Pupil Accounting	16,542.69	0.00	16,542.69	0.00	0.00
Support Serv - Central - Other	30,821.88	0.00	30,821.88	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	151,632.58	0.00	151,632.58	0.00	0.00
Payments to Government Agencies	20,836.00	20,836.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,434,930.24	97,452.74	4,337,477.50	0.00	0.00
Support Serv - Pupil	4,889,254.26	0.00	4,889,254.26	0.00	0.00
Support Serv - Instructional	1,677,803.49	9,900.00	1,667,903.49	0.00	0.00
Support Serv - Board of Ed	31,883.92	0.00	31,883.92	0.00	0.00
Support Serv - Executive Adm	77,443.14	0.00	77,443.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	569,877.16	38,761.88	0.00	531,115.28	531,115.28
Operations and Maintenance	637,745.04	34,403.50	1,684.89	601,656.65	0.00
Pupil Transportation	1,658,577.54	575,380.00	1,083,197.54	0.00	0.00
Support Serv - Planning & Research	91,204.97	0.00	91,204.97	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	152,378.78	0.00	5,905.37	146,473.41	146,473.41
Support Serv - Technology	170,210.20	0.00	0.00	170,210.20	170,210.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	40,532.06	0.00	40,532.06	0.00	0.00
Community Services	160,736.78	0.00	160,736.78	0.00	0.00
Payments to Government Agencies	2,415,567.90	2,415,567.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,149.85	16,149.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	124,758.35	0.00	124,758.35	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,685,273.38	**3,233,667.03**	**15,478,245.47**	**1,973,360.88**	**1,336,639.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,091,798.56	0.00	8,091,798.56	0.00	0.00
Support Serv - Pupil	209,734.58	0.00	209,734.58	0.00	0.00
Support Serv - Instructional	115,427.45	0.00	115,427.45	0.00	0.00
Support Serv - Board of Ed	34,054.23	0.00	34,054.23	0.00	0.00
Support Serv - Executive Adm	277,454.56	0.00	277,454.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	630,796.41	0.00	630,796.41	0.00	0.00
Support Serv - Business	231,552.86	9,908.61	0.00	221,644.25	221,644.25
Operations and Maintenance	1,011,937.00	0.00	1,560.00	1,010,377.00	0.00
Pupil Transportation	808,939.34	0.00	808,939.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	130,891.54	0.00	0.00	130,891.54	130,891.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	296,578.64	0.00	296,578.64	0.00	0.00
Community Services	624,969.04	102,053.93	522,915.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,877.45	0.00	0.00	9,877.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	651,309.25	298,594.37	352,714.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,614,477.20	1,614,477.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,739,798.11	**2,025,034.11**	**11,341,973.76**	**1,372,790.24**	**352,535.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,539,358.68	0.00	2,539,358.68	0.00	0.00
Support Serv - Pupil	55,331.55	0.00	55,331.55	0.00	0.00
Support Serv - Instructional	78,154.08	0.00	78,154.08	0.00	0.00
Support Serv - Board of Ed	29,778.24	0.00	29,778.24	0.00	0.00
Support Serv - Executive Adm	199,723.34	0.00	199,723.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,386.59	0.00	170,386.59	0.00	0.00
Support Serv - Business	67,032.80	745.48	0.00	66,287.32	66,287.32
Operations and Maintenance	348,997.36	3,000.00	0.00	345,997.36	0.00
Pupil Transportation	270,520.55	0.00	270,520.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,923.69	0.00	1,923.69	0.00	0.00
Support Serv - Technology	42,744.17	3,161.30	0.00	39,582.87	39,582.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,067.85	975.00	107,092.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,850.32	104,601.59	125,248.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	439,448.44	439,448.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,598.55	13,598.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,594,916.21	**565,530.36**	**3,577,518.30**	**451,867.55**	**105,870.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,983,073.50	53,275.12	12,929,798.38	0.00	0.00
Support Serv - Pupil	632,603.80	0.00	632,603.80	0.00	0.00
Support Serv - Instructional	462,117.70	5,330.58	456,787.12	0.00	0.00
Support Serv - Board of Ed	34,832.40	0.00	34,832.40	0.00	0.00
Support Serv - Executive Adm	281,300.55	0.00	281,300.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,154,302.63	0.00	1,154,302.63	0.00	0.00
Support Serv - Business	557,561.47	184,500.52	0.00	373,060.95	373,060.95
Operations and Maintenance	1,650,783.24	3,944.12	0.00	1,646,839.12	0.00
Pupil Transportation	850,648.30	0.00	850,648.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	80,595.24	0.00	80,595.24	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	40,639.87	0.00	0.00	40,639.87	40,639.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	488,685.28	0.00	488,685.28	0.00	0.00
Community Services	119,836.59	0.00	119,836.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	733,262.55	391,569.48	341,693.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,886,672.13	7,886,672.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,503,591.06	2,503,591.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,460,506.31	**11,028,883.01**	**17,371,083.36**	**2,060,539.94**	**413,700.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	750,370.67	0.00	750,370.67	0.00	0.00
Support Serv - Pupil	120,229.34	0.00	120,229.34	0.00	0.00
Support Serv - Instructional	390,809.15	0.00	390,809.15	0.00	0.00
Support Serv - Board of Ed	46,528.00	0.00	46,528.00	0.00	0.00
Support Serv - Executive Adm	133,965.02	0.00	133,965.02	0.00	0.00
Support Serv - Grant Writer	30,406.91	0.00	30,406.91	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	224,144.94	540.93	9,968.00	213,636.01	213,636.01
Operations and Maintenance	204,863.06	9,952.78	1,305.00	193,605.28	0.00
Pupil Transportation	8,895.06	0.00	8,895.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,350.00	0.00	2,350.00	0.00	0.00
Support Serv - Staff & Personnel	102,802.61	0.00	1,583.00	101,219.61	101,219.61
Support Serv - Technology	1,784.58	1,784.58	0.00	0.00	0.00
Support Serv - Pupil Accounting	35,435.68	0.00	35,435.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,143.30	0.00	7,143.30	0.00	0.00
Community Services	67,584.23	0.00	67,584.23	0.00	0.00
Payments to Government Agencies	469,003.67	469,003.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,858,477.21	166,061.03	6,692,416.18	0.00	0.00
Support Serv - Pupil	5,541,231.17	3,710.00	5,537,521.17	0.00	0.00
Support Serv - Instructional	770,645.74	0.00	770,645.74	0.00	0.00
Support Serv - Board of Ed	38,689.21	0.00	38,689.21	0.00	0.00
Support Serv - Executive Adm	111,152.49	0.00	111,152.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,918.56	0.00	167,918.56	0.00	0.00
Support Serv - Business	786,536.60	12,821.37	5,970.00	767,745.23	767,745.23
Operations and Maintenance	610,641.19	45,451.13	3,483.50	561,706.56	0.00
Pupil Transportation	1,076,853.15	51,000.00	1,025,853.15	0.00	0.00
Support Serv - Planning & Research	61,691.48	0.00	61,691.48	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	109,635.43	0.00	1,978.89	107,656.54	107,656.54
Support Serv - Technology	382,551.00	22,055.17	2,382.00	358,113.83	358,113.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,754.49	0.00	28,754.49	0.00	0.00
Community Services	17,516.29	0.00	17,516.29	0.00	0.00
Payments to Government Agencies	2,301,693.66	2,301,693.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,193.10	40,193.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,500,496.99	**3,124,267.42**	**16,072,546.51**	**2,303,683.06**	**1,548,371.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,787,518.61	2,726.47	9,784,792.14	0.00	0.00
Support Serv - Pupil	270,930.26	0.00	270,930.26	0.00	0.00
Support Serv - Instructional	358,498.42	0.00	358,498.42	0.00	0.00
Support Serv - Board of Ed	113,363.21	0.00	113,363.21	0.00	0.00
Support Serv - Executive Adm	250,721.78	0.00	250,721.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	911,653.42	0.00	911,653.42	0.00	0.00
Support Serv - Business	376,790.68	33,762.73	2,493.23	340,534.72	340,534.72
Operations and Maintenance	1,551,242.02	0.00	8,329.58	1,542,912.44	0.00
Pupil Transportation	652,726.54	0.00	652,726.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	315,787.74	54,297.67	0.00	261,490.07	261,490.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,073.23	0.00	66,073.23	0.00	0.00
Support Serv - Other	374,775.85	6,892.54	367,883.31	0.00	0.00
Community Services	66,957.95	0.00	66,957.95	0.00	0.00
Payments to Government Agencies	67,841.04	67,841.04	0.00	0.00	0.00
Facilities Acquisition	14,081.00	14,081.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,039,159.51	471,458.07	567,701.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,862,144.22	1,862,144.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,080,265.48	**2,513,203.74**	**13,422,124.51**	**2,144,937.23**	**602,024.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,885,555.09	0.00	12,885,555.09	0.00	0.00
Support Serv - Pupil	339,289.32	0.00	339,289.32	0.00	0.00
Support Serv - Instructional	185,833.74	0.00	185,833.74	0.00	0.00
Support Serv - Board of Ed	97,132.05	0.00	97,132.05	0.00	0.00
Support Serv - Executive Adm	313,187.20	0.00	313,187.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,251,347.20	0.00	1,251,347.20	0.00	0.00
Support Serv - Business	372,218.23	56,196.54	0.00	316,021.69	316,021.69
Operations and Maintenance	1,479,103.25	0.00	0.00	1,479,103.25	0.00
Pupil Transportation	1,726,781.32	237,487.16	1,489,294.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,904.79	0.00	2,904.79	0.00	0.00
Support Serv - Technology	309,773.25	0.00	0.00	309,773.25	309,773.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,384.05	0.00	331,384.05	0.00	0.00
Community Services	17,936.86	0.00	17,936.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,043,182.27	569,072.89	474,109.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,198,076.95	2,198,076.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,553,705.57	**3,060,833.54**	**17,387,973.84**	**2,104,898.19**	**625,794.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,450,216.33	22,393.28	7,427,823.05	0.00	0.00
Support Serv - Pupil	290,867.22	0.00	290,867.22	0.00	0.00
Support Serv - Instructional	215,999.99	0.00	215,999.99	0.00	0.00
Support Serv - Board of Ed	48,724.35	0.00	48,724.35	0.00	0.00
Support Serv - Executive Adm	225,264.59	0.00	225,264.59	0.00	0.00
Support Serv - Grant Writer	24,765.51	0.00	24,765.51	0.00	0.00
Support Serv - School Adm	679,270.57	4,653.75	674,616.82	0.00	0.00
Support Serv - Business	123,061.30	1,829.57	0.00	121,231.73	121,231.73
Operations and Maintenance	839,496.87	15,137.98	0.00	824,358.89	0.00
Pupil Transportation	771,533.04	0.00	771,533.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,129.15	0.00	4,129.15	0.00	0.00
Support Serv - Technology	174,718.08	0.00	31,385.17	143,332.91	143,332.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,567.67	2,350.33	191,217.34	0.00	0.00
Community Services	3,712.12	0.00	3,712.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,868.47	29,198.47	2,670.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	655,220.51	277,249.45	377,971.06	0.00	0.00
Community Services	71,827.25	0.00	71,827.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,141,024.32	1,141,024.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	400.00	0.00	400.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,945,667.34	**1,493,837.15**	**10,362,906.66**	**1,088,923.53**	**264,564.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,024,163.11	38,425.15	2,985,737.96	0.00	0.00
Support Serv - Pupil	92,026.92	0.00	92,026.92	0.00	0.00
Support Serv - Instructional	114,395.83	0.00	114,395.83	0.00	0.00
Support Serv - Board of Ed	40,569.49	0.00	40,569.49	0.00	0.00
Support Serv - Executive Adm	237,096.31	360.00	236,736.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,795.89	0.00	243,795.89	0.00	0.00
Support Serv - Business	328,959.03	0.00	0.00	328,959.03	328,959.03
Operations and Maintenance	449,969.33	4,021.90	0.00	445,947.43	0.00
Pupil Transportation	45,236.19	0.00	45,236.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,453.13	0.00	18,070.30	2,382.83	2,382.83
Support Serv - Technology	100,138.24	25,025.79	2,146.55	72,965.90	72,965.90
Support Serv - Pupil Accounting	4,119.32	0.00	4,119.32	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,420.96	7,996.62	138,424.34	0.00	0.00
Community Services	531.41	0.00	531.41	0.00	0.00
Payments to Government Agencies	8,621.07	8,621.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,957.19	0.00	2,957.19	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,050.03	157,869.08	139,180.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	725,238.94	725,238.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	129,137.20	129,137.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,010,879.59	**1,096,695.75**	**4,063,928.65**	**850,255.19**	**404,307.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55000 Menominee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,718.64	0.00	28,718.64	0.00	0.00
Support Serv - Instructional	252,631.71	1,039.98	251,591.73	0.00	0.00
Support Serv - Board of Ed	30,453.70	0.00	30,453.70	0.00	0.00
Support Serv - Executive Adm	176,980.25	547.77	176,432.48	0.00	0.00
Support Serv - Grant Writer	113,865.31	1,350.00	112,515.31	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	270,884.81	3,648.80	367.00	266,869.01	266,869.01
Operations and Maintenance	81,123.04	1,020.00	0.00	80,103.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	669.00	0.00	669.00	0.00	0.00
Support Serv - Staff & Personnel	152,425.90	0.00	1,375.00	151,050.90	151,050.90
Support Serv - Technology	102,975.17	2,981.60	0.00	99,993.57	99,993.57
Support Serv - Pupil Accounting	1,636.25	0.00	1,636.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,096.00	0.00	5,096.00	0.00	0.00
Community Services	144,515.72	0.00	144,515.72	0.00	0.00
Payments to Government Agencies	277,032.00	277,032.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	538,702.64	4,677.99	534,024.65	0.00	0.00
Support Serv - Pupil	1,691,707.46	13,629.67	1,678,077.79	0.00	0.00
Support Serv - Instructional	313,432.52	0.00	313,432.52	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,200.35	0.00	0.00	12,200.35	0.00
Pupil Transportation	313,062.14	74,950.00	238,112.14	0.00	0.00
Support Serv - Planning & Research	40,064.00	0.00	40,064.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,741.73	471.99	47,269.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	111,218.82	111,218.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,707,137.16	**492,568.62**	**3,604,351.67**	**610,216.87**	**517,913.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,416,900.80	0.00	1,416,900.80	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	22,980.75	0.00	22,980.75	0.00	0.00
Support Serv - Board of Ed	6,697.88	0.00	6,697.88	0.00	0.00
Support Serv - Executive Adm	54,898.64	0.00	54,898.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	146,282.97	0.00	146,282.97	0.00	0.00
Support Serv - Business	69,646.42	6,217.90	0.00	63,428.52	63,428.52
Operations and Maintenance	199,778.26	451.90	0.00	199,326.36	0.00
Pupil Transportation	150,274.34	5,000.00	145,274.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,879.05	635.00	24,842.77	20,401.28	20,401.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,732.45	0.00	77,732.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	95,496.29	49,410.11	46,086.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	162,308.00	162,308.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,813.06	5,813.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,454,688.91	**229,835.97**	**1,941,696.78**	**283,156.16**	**83,829.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,433,205.49	8,912.53	8,424,292.96	0.00	0.00
Support Serv - Pupil	309,687.93	0.00	309,687.93	0.00	0.00
Support Serv - Instructional	94,323.78	0.00	94,323.78	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	337,428.00	0.00	337,428.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	764,711.31	0.00	764,711.31	0.00	0.00
Support Serv - Business	263,182.34	43,314.83	0.00	219,867.51	219,867.51
Operations and Maintenance	1,085,182.19	15,292.66	0.00	1,069,889.53	0.00
Pupil Transportation	388,245.50	5,395.00	382,850.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,595.98	0.00	1,595.98	0.00	0.00
Support Serv - Technology	219,754.44	39,106.94	0.00	180,647.50	180,647.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,340.77	5,549.60	277,791.17	0.00	0.00
Community Services	11,989.52	0.00	11,989.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	179.48	0.00	179.48	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	657,514.49	258,767.17	398,747.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,556,068.85	4,556,068.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,504.60	155,504.60	0.00	0.00	0.00
Trust Funds					
All Costs *	33,525.00	0.00	33,525.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,595,439.67	**5,087,912.18**	**11,037,122.95**	**1,470,404.54**	**400,515.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,193,035.81	0.00	2,193,035.81	0.00	0.00
Support Serv - Pupil	36,468.16	0.00	36,468.16	0.00	0.00
Support Serv - Instructional	69,555.97	0.00	69,555.97	0.00	0.00
Support Serv - Board of Ed	7,324.57	0.00	7,324.57	0.00	0.00
Support Serv - Executive Adm	385,571.74	0.00	385,571.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,597.11	0.00	218,597.11	0.00	0.00
Support Serv - Business	4,956.03	0.00	0.00	4,956.03	4,956.03
Operations and Maintenance	409,362.30	0.00	18,782.08	390,580.22	0.00
Pupil Transportation	269,910.00	0.00	269,910.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,569.68	0.00	12,569.68	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	20,296.72	5,140.72	15,156.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,063.32	1,622.28	106,441.04	0.00	0.00
Community Services	7,158.54	0.00	7,158.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,659.27	92,232.72	125,426.55	0.00	0.00
Community Services	712,170.53	0.00	712,170.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	173,997.71	173,997.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,846,697.46	**272,993.43**	**4,178,167.78**	**395,536.25**	**4,956.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,561,857.92	31,881.50	3,529,976.42	0.00	0.00
Support Serv - Pupil	103,102.69	0.00	103,102.69	0.00	0.00
Support Serv - Instructional	23,328.87	0.00	23,328.87	0.00	0.00
Support Serv - Board of Ed	44,533.30	0.00	44,533.30	0.00	0.00
Support Serv - Executive Adm	217,176.98	0.00	217,176.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,239.20	0.00	230,239.20	0.00	0.00
Support Serv - Business	115,440.29	37,616.20	0.00	77,824.09	77,824.09
Operations and Maintenance	436,088.85	0.00	0.00	436,088.85	0.00
Pupil Transportation	395,453.61	78,505.00	316,948.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,622.13	0.00	4,622.13	0.00	0.00
Support Serv - Technology	120,233.48	0.00	0.00	120,233.48	120,233.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,387.06	0.00	154,387.06	0.00	0.00
Community Services	313.00	0.00	313.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,914.98	26,914.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,147.86	194,591.59	133,556.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,285.47	5,285.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	20,850.00	0.00	20,850.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,787,975.69	**374,794.74**	**4,779,034.53**	**634,146.42**	**198,057.57**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
55901 Nah Tah Wahsh Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,095,184.00	0.00	2,095,184.00	0.00	0.00
Support Serv - Pupil	805,192.00	0.00	805,192.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	157,820.00	0.00	157,820.00	0.00	0.00
Support Serv - Executive Adm	38,473.00	0.00	38,473.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,015.00	158,174.00	141,841.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,396,684.00	**158,174.00**	**3,238,510.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56000 Midland County Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	47,571.83	0.00	47,571.83	0.00	0.00
Support Serv - Instructional	1,025,369.59	0.00	1,025,369.59	0.00	0.00
Support Serv - Board of Ed	109,113.62	0.00	109,113.62	0.00	0.00
Support Serv - Executive Adm	406,834.45	0.00	406,834.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	357,351.59	8,671.40	0.00	348,680.19	348,680.19
Operations and Maintenance	276,219.85	24,462.51	0.00	251,757.34	0.00
Pupil Transportation	2,157.14	0.00	2,157.14	0.00	0.00
Support Serv - Planning & Research	140,658.50	0.00	140,658.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,921.95	0.00	3,503.79	26,418.16	26,418.16
Support Serv - Technology	382,197.23	73,122.49	0.00	309,074.74	309,074.74
Support Serv - Pupil Accounting	36,231.00	0.00	36,231.00	0.00	0.00
Support Serv - Central - Other	4,168.73	0.00	4,168.73	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,169,971.51	87.56	1,169,883.95	0.00	0.00
Payments to Government Agencies	8,806,039.31	8,806,039.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,166,201.58	8,613.73	5,157,587.85	0.00	0.00
Support Serv - Pupil	3,600,298.53	0.00	3,600,298.53	0.00	0.00
Support Serv - Instructional	933,306.39	18,375.45	914,930.94	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	129,703.23	10,765.22	0.00	118,938.01	118,938.01
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	69,298.41	32,471.00	36,827.41	0.00	0.00
Support Serv - Planning & Research	112,116.76	1,235.00	110,881.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,557.03	0.00	0.00	19,557.03	19,557.03
Support Serv - Technology	37,746.32	0.00	0.00	37,746.32	37,746.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	174,757.16	0.00	174,757.16	0.00	0.00
Payments to Government Agencies	2,998,593.00	2,998,593.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,318.00	27,318.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,831,804.23	1,831,804.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	43,199.66	0.00	43,199.66	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,937,706.60	**13,841,558.90**	**12,983,975.91**	**1,112,171.79**	**860,414.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,808,980.88	32,479.56	50,776,501.32	0.00	0.00
Support Serv - Pupil	4,126,955.23	0.00	4,126,955.23	0.00	0.00
Support Serv - Instructional	4,905,620.36	558,251.16	4,347,369.20	0.00	0.00
Support Serv - Board of Ed	164,563.55	0.00	164,563.55	0.00	0.00
Support Serv - Executive Adm	749,528.30	0.00	749,528.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,922,201.12	9,275.51	4,912,925.61	0.00	0.00
Support Serv - Business	907,847.12	577.13	7,096.08	900,173.91	900,173.91
Operations and Maintenance	5,858,672.03	8,297.19	26,278.10	5,824,096.74	0.00
Pupil Transportation	3,472,238.61	669,709.03	2,802,529.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,655.47	0.00	21,655.47	0.00	0.00
Support Serv - Staff & Personnel	368,871.89	135.98	6,477.00	362,258.91	362,258.91
Support Serv - Technology	1,260,638.52	252,416.57	266,717.13	741,504.82	741,504.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,058,361.61	0.00	1,058,361.61	0.00	0.00
Community Services	84,053.85	0.00	84,053.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,150,746.71	1,045,109.08	1,105,637.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	526,573.75	526,573.75	0.00	0.00	0.00
Trust Funds					
All Costs *	18,800.00	0.00	18,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,406,309.00	**3,102,824.96**	**70,475,449.66**	**7,828,034.38**	**2,003,937.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,981,797.25	0.00	10,981,797.25	0.00	0.00
Support Serv - Pupil	872,305.70	0.00	872,305.70	0.00	0.00
Support Serv - Instructional	758,864.66	67,984.33	690,880.33	0.00	0.00
Support Serv - Board of Ed	45,417.23	0.00	45,417.23	0.00	0.00
Support Serv - Executive Adm	214,994.71	0.00	214,994.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,084,990.60	0.00	1,084,990.60	0.00	0.00
Support Serv - Business	275,957.16	62,462.32	23,616.30	189,878.54	189,878.54
Operations and Maintenance	1,153,781.62	14,372.93	0.00	1,139,408.69	0.00
Pupil Transportation	901,191.48	0.00	901,191.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	65,711.91	0.00	62,732.91	2,979.00	2,979.00
Support Serv - Technology	35,523.60	0.00	0.00	35,523.60	35,523.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,823.67	0.00	274,823.67	0.00	0.00
Community Services	26.99	0.00	26.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	20,452.43	0.00	20,452.43	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,476.20	0.00	20,332.93	1,143.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	715,523.67	356,843.50	358,680.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,892,704.87	1,892,704.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	818,362.44	818,362.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,133,906.19	**3,212,730.39**	**15,552,242.70**	**1,368,933.10**	**228,381.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,723,689.92	0.00	3,723,689.92	0.00	0.00
Support Serv - Pupil	338,790.70	0.00	338,790.70	0.00	0.00
Support Serv - Instructional	268,764.12	0.00	268,764.12	0.00	0.00
Support Serv - Board of Ed	48,796.30	28,333.34	20,462.96	0.00	0.00
Support Serv - Executive Adm	176,212.38	0.00	176,212.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,052.19	0.00	396,052.19	0.00	0.00
Support Serv - Business	146,287.01	7,942.52	0.00	138,344.49	138,344.49
Operations and Maintenance	638,673.93	1,825.00	0.00	636,848.93	0.00
Pupil Transportation	422,711.70	0.00	422,711.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,534.00	0.00	5,534.00	0.00	0.00
Support Serv - Staff & Personnel	17,955.06	0.00	17,955.06	0.00	0.00
Support Serv - Technology	132,241.15	8,527.34	7,324.17	116,389.64	116,389.64
Support Serv - Pupil Accounting	5,294.58	0.00	5,294.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,939.26	0.00	158,939.26	0.00	0.00
Community Services	509.01	0.00	509.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,521.65	120,990.38	140,531.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	305,001.55	305,001.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,065.04	93,065.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,140,039.55	**565,685.17**	**5,682,771.32**	**891,583.06**	**254,734.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,015,353.04	7,848.96	7,007,504.08	0.00	0.00
Support Serv - Pupil	631,720.83	0.00	631,720.83	0.00	0.00
Support Serv - Instructional	304,774.34	0.00	304,774.34	0.00	0.00
Support Serv - Board of Ed	30,319.30	0.00	30,319.30	0.00	0.00
Support Serv - Executive Adm	218,028.01	0.00	218,028.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	659,613.21	0.00	659,613.21	0.00	0.00
Support Serv - Business	243,404.08	39,990.00	0.00	203,414.08	203,414.08
Operations and Maintenance	1,564,214.69	580,749.70	0.00	983,464.99	0.00
Pupil Transportation	708,840.92	77,000.00	631,840.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,762.96	0.00	32,762.96	0.00	0.00
Support Serv - Technology	501,598.97	63,067.63	0.00	438,531.34	438,531.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,030.25	0.00	205,030.25	0.00	0.00
Community Services	284,705.84	0.00	284,705.84	0.00	0.00
Payments to Government Agencies	247,835.00	247,835.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	570,452.60	252,332.03	318,120.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,734,209.52	1,734,209.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	259,559.33	259,559.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,212,422.89	**3,262,592.17**	**10,324,420.31**	**1,625,410.41**	**641,945.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	407,260.45	23,618.21	383,642.24	0.00	0.00
Support Serv - Pupil	71,857.72	0.00	71,857.72	0.00	0.00
Support Serv - Instructional	16,653.68	0.00	16,653.68	0.00	0.00
Support Serv - Board of Ed	22,039.83	0.00	22,039.83	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	146,386.70	0.00	146,386.70	0.00	0.00
Support Serv - Business	58,135.16	0.00	0.00	58,135.16	58,135.16
Operations and Maintenance	108,475.81	0.00	0.00	108,475.81	0.00
Pupil Transportation	56,313.00	0.00	56,313.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,460.00	26,460.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	473,748.00	473,748.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,387,330.35	**523,826.21**	**696,893.17**	**166,610.97**	**58,135.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56902 Midland Academy of Advanced and Creative Studies
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	873,928.27	0.00	873,928.27	0.00	0.00
Support Serv - Pupil	51,107.48	0.00	51,107.48	0.00	0.00
Support Serv - Instructional	125,955.01	0.00	125,955.01	0.00	0.00
Support Serv - Board of Ed	17,789.53	0.00	17,789.53	0.00	0.00
Support Serv - Executive Adm	101,085.80	0.00	101,085.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,226.41	0.00	117,226.41	0.00	0.00
Support Serv - Business	52,464.17	0.00	0.00	52,464.17	52,464.17
Operations and Maintenance	422,388.60	0.00	0.00	422,388.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,856.17	0.00	56,856.17	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,477.77	0.00	0.00	11,477.77	11,477.77
Support Serv - Pupil Accounting	50,442.26	0.00	50,442.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,880,721.47	**0.00**	**1,394,390.93**	**486,330.54**	**63,941.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
56903 Academic and Career Education Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	397,285.00	225.00	397,060.00	0.00	0.00
Support Serv - Pupil	26,836.00	0.00	26,836.00	0.00	0.00
Support Serv - Instructional	24,241.00	0.00	24,241.00	0.00	0.00
Support Serv - Board of Ed	13,144.00	0.00	13,144.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,613.00	0.00	109,613.00	0.00	0.00
Support Serv - Business	66,699.00	965.00	1,226.00	64,508.00	64,508.00
Operations and Maintenance	174,223.00	0.00	1,319.00	172,904.00	0.00
Pupil Transportation	53,256.00	0.00	53,256.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,008.00	0.00	11,008.00	0.00	0.00
Support Serv - Staff & Personnel	12,170.00	0.00	0.00	12,170.00	12,170.00
Support Serv - Technology	7,083.00	0.00	0.00	7,083.00	7,083.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,504.00	10,504.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	906,062.00	**11,694.00**	**637,703.00**	**256,665.00**	**83,761.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
57020 Lake City Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,141,760.79	55,136.67	6,086,624.12	0.00	0.00
Support Serv - Pupil	466,337.73	0.00	466,337.73	0.00	0.00
Support Serv - Instructional	240,605.31	3,675.12	236,930.19	0.00	0.00
Support Serv - Board of Ed	60,536.16	0.00	60,536.16	0.00	0.00
Support Serv - Executive Adm	255,513.15	861.58	254,651.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	863,851.51	1,678.95	862,172.56	0.00	0.00
Support Serv - Business	162,551.42	24,988.80	0.00	137,562.62	137,562.62
Operations and Maintenance	806,776.36	29,614.83	300.00	776,861.53	0.00
Pupil Transportation	515,915.57	513.95	515,401.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,800.00	0.00	3,800.00	0.00	0.00
Support Serv - Technology	278,536.90	99,817.76	7,021.00	171,698.14	171,698.14
Support Serv - Pupil Accounting	7,105.99	0.00	7,105.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,531.16	15,194.36	145,336.80	0.00	0.00
Community Services	4,016.99	0.00	4,016.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	700,825.16	305,138.69	395,686.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,367.68	5,367.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	534,898.60	534,898.60	0.00	0.00	0.00
Trust Funds					
All Costs *	750.00	0.00	750.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,209,680.48	**1,076,886.99**	**9,046,671.20**	**1,086,122.29**	**309,260.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,443,328.75	0.00	5,443,328.75	0.00	0.00
Support Serv - Pupil	200,117.57	0.00	200,117.57	0.00	0.00
Support Serv - Instructional	184,579.67	24,786.84	159,792.83	0.00	0.00
Support Serv - Board of Ed	51,499.58	0.00	51,499.58	0.00	0.00
Support Serv - Executive Adm	227,744.87	0.00	227,744.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	560,581.29	0.00	560,581.29	0.00	0.00
Support Serv - Business	286,552.77	578.52	0.00	285,974.25	285,974.25
Operations and Maintenance	719,860.50	0.00	0.00	719,860.50	0.00
Pupil Transportation	648,622.63	0.00	648,622.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,829.52	0.00	0.00	22,829.52	22,829.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,152.64	0.00	9,152.64	0.00	0.00
Support Serv - Other	190,578.39	486.13	190,092.26	0.00	0.00
Community Services	912.00	0.00	912.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,397.21	44,397.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,730.76	183,046.92	170,683.84	0.00	0.00
Community Services	43,995.16	7,087.60	36,907.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	711,073.81	711,073.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,404,563.00	1,404,563.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,104,120.12	**2,376,020.03**	**7,699,435.82**	**1,028,664.27**	**308,803.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,020,720.41	3,486.00	1,017,234.41	0.00	0.00
Support Serv - Pupil	163,305.28	0.00	163,305.28	0.00	0.00
Support Serv - Instructional	1,659,654.47	11,038.50	1,648,615.97	0.00	0.00
Support Serv - Board of Ed	37,257.93	0.00	37,257.93	0.00	0.00
Support Serv - Executive Adm	361,713.57	0.00	361,713.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,869.84	0.00	237,869.84	0.00	0.00
Support Serv - Business	808,606.59	130.90	38,982.62	769,493.07	769,493.07
Operations and Maintenance	237,774.84	594.74	311.97	236,868.13	0.00
Pupil Transportation	21,187.69	0.00	21,187.69	0.00	0.00
Support Serv - Planning & Research	128,850.80	0.00	128,850.80	0.00	0.00
Support Serv - Communication	113,258.14	0.00	113,258.14	0.00	0.00
Support Serv - Staff & Personnel	336,268.31	968.22	1,148.08	334,152.01	334,152.01
Support Serv - Technology	927,402.13	60,582.49	19,311.70	847,507.94	847,507.94
Support Serv - Pupil Accounting	31,092.70	0.00	31,092.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	801,446.86	11,779.71	789,667.15	0.00	0.00
Payments to Government Agencies	6,285,851.56	6,285,851.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,505,065.90	15,047.86	11,490,018.04	0.00	0.00
Support Serv - Pupil	9,070,261.10	0.00	9,070,261.10	0.00	0.00
Support Serv - Instructional	1,632,391.91	0.00	1,632,391.91	0.00	0.00
Support Serv - Board of Ed	33,094.42	0.00	33,094.42	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,692.05	0.00	186,692.05	0.00	0.00
Support Serv - Business	160,188.33	166.61	0.00	160,021.72	160,021.72
Operations and Maintenance	682,700.13	64,169.12	0.00	618,531.01	0.00
Pupil Transportation	1,028,823.50	78,042.78	950,780.72	0.00	0.00
Support Serv - Planning & Research	145,680.20	0.00	145,680.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,213.29	0.00	0.00	7,213.29	7,213.29
Support Serv - Technology	140,791.08	29,261.18	0.00	111,529.90	111,529.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,484.07	49,535.72	87,948.35	0.00	0.00
Community Services	289,682.99	0.00	289,682.99	0.00	0.00
Payments to Government Agencies	7,908,734.88	7,908,734.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,400,977.55	1,400,977.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,052.35	39,052.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,541,094.87	**15,959,420.17**	**28,496,357.63**	**3,085,317.07**	**2,229,917.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,155,792.61	245,056.68	31,910,735.93	0.00	0.00
Support Serv - Pupil	2,371,412.55	0.00	2,371,412.55	0.00	0.00
Support Serv - Instructional	2,496,645.75	1,595.00	2,495,050.75	0.00	0.00
Support Serv - Board of Ed	324,571.76	0.00	324,571.76	0.00	0.00
Support Serv - Executive Adm	360,813.38	0.00	360,813.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,284,965.83	250,243.47	3,034,722.36	0.00	0.00
Support Serv - Business	814,432.80	69,127.98	37,750.02	707,554.80	707,554.80
Operations and Maintenance	5,398,683.63	131,112.90	0.00	5,267,570.73	0.00
Pupil Transportation	3,383,902.68	0.00	3,383,902.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	83,831.96	399.00	83,432.96	0.00	0.00
Support Serv - Staff & Personnel	410,732.02	0.00	51,404.98	359,327.04	359,327.04
Support Serv - Technology	998,293.02	92,508.45	37,750.02	868,034.55	868,034.55
Support Serv - Pupil Accounting	71,759.22	88.23	71,670.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	707,212.10	383.00	706,829.10	0.00	0.00
Community Services	580,107.81	358.90	579,748.91	0.00	0.00
Payments to Government Agencies	53,761.42	53,761.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,806,259.89	1,373,458.78	1,432,801.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	150,310.00	150,310.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,042,920.36	2,042,920.36	0.00	0.00	0.00
Trust Funds					
All Costs *	28,150.45	0.00	28,150.45	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,524,559.24	**4,411,324.17**	**46,910,747.95**	**7,202,487.12**	**1,934,916.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,873,385.05	153,779.79	13,719,605.26	0.00	0.00
Support Serv - Pupil	945,386.88	0.00	945,386.88	0.00	0.00
Support Serv - Instructional	686,897.33	0.00	686,897.33	0.00	0.00
Support Serv - Board of Ed	67,596.82	0.00	67,596.82	0.00	0.00
Support Serv - Executive Adm	255,240.53	0.00	255,240.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,449,162.03	0.00	1,449,162.03	0.00	0.00
Support Serv - Business	538,580.40	15,938.48	0.00	522,641.92	522,641.92
Operations and Maintenance	2,276,198.95	35,037.75	0.00	2,241,161.20	0.00
Pupil Transportation	1,747,741.32	0.00	1,747,741.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,637.96	0.00	7,637.96	0.00	0.00
Support Serv - Staff & Personnel	159,044.36	0.00	8,139.88	150,904.48	150,904.48
Support Serv - Technology	827,514.22	404,836.61	10,993.00	411,684.61	411,684.61
Support Serv - Pupil Accounting	70,656.54	0.00	70,656.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,313.14	3,452.14	415,861.00	0.00	0.00
Community Services	348,296.02	0.00	348,296.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,388.30	0.00	3,773.95	614.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,260,604.77	159,751.88	1,100,852.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,167,293.33	1,167,293.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,090,768.87	5,090,768.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,195,706.82	**7,030,858.85**	**20,837,841.41**	**3,327,006.56**	**1,085,231.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,316,288.11	0.00	24,316,288.11	0.00	0.00
Support Serv - Pupil	1,729,094.11	0.00	1,729,094.11	0.00	0.00
Support Serv - Instructional	1,778,232.93	2,954.28	1,775,278.65	0.00	0.00
Support Serv - Board of Ed	300,978.25	0.00	300,978.25	0.00	0.00
Support Serv - Executive Adm	283,649.25	0.00	283,649.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,299,894.08	0.00	2,299,894.08	0.00	0.00
Support Serv - Business	574,606.01	0.00	0.00	574,606.01	574,606.01
Operations and Maintenance	3,397,540.58	0.00	1,000.00	3,396,540.58	0.00
Pupil Transportation	2,099,754.74	17,928.64	2,081,826.10	0.00	0.00
Support Serv - Planning & Research	10,668.48	0.00	10,668.48	0.00	0.00
Support Serv - Communication	59,278.44	0.00	59,278.44	0.00	0.00
Support Serv - Staff & Personnel	449,600.09	0.00	16,393.28	433,206.81	433,206.81
Support Serv - Technology	415,205.12	0.00	0.00	415,205.12	415,205.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	115,391.14	0.00	115,391.14	0.00	0.00
Support Serv - Other	744,305.32	0.00	744,305.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	319.60	0.00	319.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,370,443.69	579,998.78	790,444.91	0.00	0.00
Community Services	1,451,241.26	85,225.00	1,366,016.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,832,406.86	1,832,406.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	504,094.95	504,094.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,732,993.01	**3,022,608.51**	**35,890,825.98**	**4,819,558.52**	**1,423,017.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,969,007.09	14,123.73	7,954,883.36	0.00	0.00
Support Serv - Pupil	200,738.34	0.00	200,738.34	0.00	0.00
Support Serv - Instructional	232,351.93	500.00	231,851.93	0.00	0.00
Support Serv - Board of Ed	62,704.30	3,207.08	59,497.22	0.00	0.00
Support Serv - Executive Adm	286,615.40	1,876.57	284,738.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	959,263.56	0.00	959,263.56	0.00	0.00
Support Serv - Business	329,830.33	70,937.87	0.00	258,892.46	258,892.46
Operations and Maintenance	1,556,645.67	30,114.40	0.00	1,526,531.27	0.00
Pupil Transportation	723,595.39	3,389.29	720,206.10	0.00	0.00
Support Serv - Planning & Research	589.64	0.00	589.64	0.00	0.00
Support Serv - Communication	3,031.57	0.00	3,031.57	0.00	0.00
Support Serv - Staff & Personnel	14,678.28	0.00	308.01	14,370.27	14,370.27
Support Serv - Technology	459,572.11	152,357.79	0.00	307,214.32	307,214.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,571.85	9,734.71	343,837.14	0.00	0.00
Community Services	26,333.25	0.00	26,333.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	26,222.62	0.00	26,222.62	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	211.78	0.00	148.25	63.53	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	523,264.98	1,698.92	521,566.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,349,733.85	2,349,733.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,689.60	10,689.60	0.00	0.00	0.00
Trust Funds					
All Costs *	29,708.48	0.00	29,708.48	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,118,360.02	**2,648,363.81**	**11,362,924.36**	**2,107,071.85**	**580,477.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,759,978.18	150,597.02	7,609,381.16	0.00	0.00
Support Serv - Pupil	785,887.25	0.00	785,887.25	0.00	0.00
Support Serv - Instructional	208,586.15	1,497.00	207,089.15	0.00	0.00
Support Serv - Board of Ed	50,320.32	0.00	50,320.32	0.00	0.00
Support Serv - Executive Adm	263,775.17	0.00	263,775.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	879,966.77	505.38	879,461.39	0.00	0.00
Support Serv - Business	213,866.23	10,719.76	1,618.95	201,527.52	201,527.52
Operations and Maintenance	1,016,795.94	3,326.57	9,308.56	1,004,160.81	0.00
Pupil Transportation	828,154.80	0.00	828,154.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,172.61	0.00	11,172.61	0.00	0.00
Support Serv - Staff & Personnel	3,856.82	0.00	634.00	3,222.82	3,222.82
Support Serv - Technology	278,608.41	142,264.59	1,308.63	135,035.19	135,035.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,438.48	15,016.68	226,421.80	0.00	0.00
Community Services	1,031.79	0.00	1,031.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,285.83	0.00	30,465.11	820.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,155.28	220,641.87	305,513.41	0.00	0.00
Community Services	5,896.50	0.00	5,896.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	31,762.53	31,762.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	599,793.07	599,793.07	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,738,632.13	**1,176,124.47**	**11,217,740.60**	**1,344,767.06**	**339,785.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,513,692.92	11,284.70	12,502,408.22	0.00	0.00
Support Serv - Pupil	1,066,348.78	0.00	1,066,348.78	0.00	0.00
Support Serv - Instructional	542,720.15	240.00	542,480.15	0.00	0.00
Support Serv - Board of Ed	73,554.67	207.16	73,347.51	0.00	0.00
Support Serv - Executive Adm	291,839.78	739.25	291,100.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,346,061.96	362.49	1,345,699.47	0.00	0.00
Support Serv - Business	416,816.86	3,231.06	10,167.29	403,418.51	403,418.51
Operations and Maintenance	2,072,760.90	20,462.02	38,380.03	2,013,918.85	0.00
Pupil Transportation	760,597.44	31.35	760,566.09	0.00	0.00
Support Serv - Planning & Research	130,036.58	0.00	130,036.58	0.00	0.00
Support Serv - Communication	9,145.00	0.00	9,145.00	0.00	0.00
Support Serv - Staff & Personnel	9,429.78	0.00	7,113.78	2,316.00	2,316.00
Support Serv - Technology	522,445.09	0.00	0.00	522,445.09	522,445.09
Support Serv - Pupil Accounting	34,843.62	0.00	34,843.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	498,821.99	13,184.20	485,637.79	0.00	0.00
Community Services	200,781.76	1,767.16	199,014.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,895.53	12,895.53	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	870,044.87	63,990.82	806,054.05	0.00	0.00
Community Services	447,554.03	6,458.46	441,095.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,997.50	14,997.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	264,854.72	264,854.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	236,730.27	236,730.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,336,974.20	**651,436.69**	**18,743,439.06**	**2,942,098.45**	**928,179.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,334,905.39	78,024.39	7,256,881.00	0.00	0.00
Support Serv - Pupil	558,314.82	0.00	558,314.82	0.00	0.00
Support Serv - Instructional	130,903.87	2,919.08	127,984.79	0.00	0.00
Support Serv - Board of Ed	71,107.24	0.00	71,107.24	0.00	0.00
Support Serv - Executive Adm	236,264.08	238.60	236,025.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	959,634.99	359.30	959,275.69	0.00	0.00
Support Serv - Business	333,850.00	20,456.42	14,181.39	299,212.19	299,212.19
Operations and Maintenance	1,126,227.23	12,143.00	12,641.54	1,101,442.69	0.00
Pupil Transportation	573,163.18	42.00	573,121.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,735.68	0.00	3,735.68	0.00	0.00
Support Serv - Staff & Personnel	40,926.77	0.00	21,736.44	19,190.33	19,190.33
Support Serv - Technology	139,674.16	58,671.38	0.00	81,002.78	81,002.78
Support Serv - Pupil Accounting	25,784.62	0.00	25,784.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,837.54	60.00	237,777.54	0.00	0.00
Community Services	36,095.18	0.00	36,095.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,059.51	199,661.99	315,397.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,188.00	14,188.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,337,672.26	**386,764.16**	**10,450,060.11**	**1,500,847.99**	**399,405.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,495,971.96	56,603.29	3,439,368.67	0.00	0.00
Support Serv - Pupil	272,229.74	0.00	272,229.74	0.00	0.00
Support Serv - Instructional	28,101.62	0.00	28,101.62	0.00	0.00
Support Serv - Board of Ed	17,609.00	0.00	17,609.00	0.00	0.00
Support Serv - Executive Adm	189,361.81	0.00	189,361.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	340,835.80	0.00	340,835.80	0.00	0.00
Support Serv - Business	170,903.40	7,200.00	140.84	163,562.56	163,562.56
Operations and Maintenance	510,147.60	303.92	3,566.69	506,276.99	0.00
Pupil Transportation	332,377.45	7,805.50	324,571.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	939.86	0.00	939.86	0.00	0.00
Support Serv - Staff & Personnel	4,976.47	0.00	3,726.07	1,250.40	1,250.40
Support Serv - Technology	57,933.43	90.00	280.91	57,562.52	57,562.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,090.39	0.00	186,090.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	807.43	0.00	549.06	258.37	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,583.16	110,247.91	140,335.25	0.00	0.00
Community Services	80,120.29	2,268.00	77,852.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	375,776.13	375,776.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	5.20	5.20	0.00	0.00	0.00
Trust Funds					
All Costs *	2,199.65	0.00	2,199.65	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,316,970.39	**560,299.95**	**5,027,759.60**	**728,910.84**	**222,375.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58110 Whiteford Agricultural School District of the Counties of Lenawee and Monroe
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,404,885.95	14,823.31	3,390,062.64	0.00	0.00
Support Serv - Pupil	247,992.46	1,644.17	246,348.29	0.00	0.00
Support Serv - Instructional	173,638.55	53,537.81	120,100.74	0.00	0.00
Support Serv - Board of Ed	37,470.79	0.00	37,470.79	0.00	0.00
Support Serv - Executive Adm	208,508.88	1,388.26	207,120.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	412,138.52	3,391.00	408,747.52	0.00	0.00
Support Serv - Business	84,809.16	6,977.15	6,000.00	71,832.01	71,832.01
Operations and Maintenance	499,508.36	10,680.00	3,500.00	485,328.36	0.00
Pupil Transportation	342,530.56	5,760.00	336,770.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,489.01	0.00	3,489.01	0.00	0.00
Support Serv - Staff & Personnel	8,849.75	489.99	4,416.20	3,943.56	3,943.56
Support Serv - Technology	88,401.14	41,289.98	0.00	47,111.16	47,111.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,930.34	5,222.44	145,707.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,319.12	82,051.39	114,267.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,446.76	620,446.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	116,556.09	116,556.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,596,475.44	**964,258.35**	**5,024,002.00**	**608,215.09**	**122,886.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	459,811.00	22,900.00	436,911.00	0.00	0.00
Support Serv - Pupil	17,817.00	0.00	17,817.00	0.00	0.00
Support Serv - Instructional	1,572.00	0.00	1,572.00	0.00	0.00
Support Serv - Board of Ed	23,375.00	0.00	23,375.00	0.00	0.00
Support Serv - Executive Adm	109,829.00	0.00	109,829.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	139,805.00	0.00	139,805.00	0.00	0.00
Support Serv - Business	11,958.00	2,167.00	0.00	9,791.00	9,791.00
Operations and Maintenance	123,032.00	21,769.00	0.00	101,263.00	0.00
Pupil Transportation	42,028.00	0.00	42,028.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,661.00	0.00	0.00	23,661.00	23,661.00
Support Serv - Pupil Accounting	2,483.00	0.00	2,483.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,344.00	0.00	2,344.00	0.00	0.00
Community Services	9,888.00	0.00	9,888.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,849.00	0.00	30,849.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	998,452.00	**46,836.00**	**816,901.00**	**134,715.00**	**33,452.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,417,338.00	0.00	2,417,338.00	0.00	0.00
Support Serv - Pupil	118,779.00	0.00	118,779.00	0.00	0.00
Support Serv - Instructional	488,375.00	0.00	488,375.00	0.00	0.00
Support Serv - Board of Ed	75,286.00	0.00	75,286.00	0.00	0.00
Support Serv - Executive Adm	235,281.00	0.00	235,281.00	0.00	0.00
Support Serv - Grant Writer	23,746.00	0.00	23,746.00	0.00	0.00
Support Serv - School Adm	367,568.00	0.00	367,568.00	0.00	0.00
Support Serv - Business	93,470.00	0.00	0.00	93,470.00	93,470.00
Operations and Maintenance	1,133,740.00	0.00	0.00	1,133,740.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,766.00	0.00	41,766.00	0.00	0.00
Support Serv - Staff & Personnel	144,952.00	0.00	0.00	144,952.00	144,952.00
Support Serv - Technology	93,248.00	0.00	0.00	93,248.00	93,248.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,716.00	0.00	18,716.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,823.00	10,674.00	164,149.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,427,088.00	**10,674.00**	**3,951,004.00**	**1,465,410.00**	**331,670.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	315,364.35	0.00	315,364.35	0.00	0.00
Support Serv - Pupil	53,246.70	0.00	53,246.70	0.00	0.00
Support Serv - Instructional	796,695.06	0.00	796,695.06	0.00	0.00
Support Serv - Board of Ed	36,410.97	0.00	36,410.97	0.00	0.00
Support Serv - Executive Adm	319,888.39	0.00	319,888.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	628,159.84	11,481.05	0.00	616,678.79	616,678.79
Operations and Maintenance	223,154.64	11,221.00	294.21	211,639.43	0.00
Pupil Transportation	20,109.74	0.00	20,109.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,945.35	0.00	5,945.35	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	421,537.32	26,703.97	0.00	394,833.35	394,833.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,091.40	0.00	5,091.40	0.00	0.00
Community Services	105,258.57	0.00	105,258.57	0.00	0.00
Payments to Government Agencies	880,450.02	880,450.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,279,311.53	215,542.58	6,063,768.95	0.00	0.00
Support Serv - Pupil	4,344,039.45	0.00	4,344,039.45	0.00	0.00
Support Serv - Instructional	1,427,836.14	0.00	1,427,836.14	0.00	0.00
Support Serv - Board of Ed	59,578.60	0.00	59,578.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,145.20	1,991.32	169,153.88	0.00	0.00
Support Serv - Business	33,260.68	27,346.27	0.00	5,914.41	5,914.41
Operations and Maintenance	678,635.57	6,404.18	1,432.14	670,799.25	0.00
Pupil Transportation	1,664,586.16	0.00	1,664,586.16	0.00	0.00
Support Serv - Planning & Research	156,276.40	0.00	156,276.40	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	87,911.57	0.00	0.00	87,911.57	87,911.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,409.00	0.00	10,409.00	0.00	0.00
Payments to Government Agencies	1,633,658.70	1,633,658.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,357,961.35	**2,814,799.09**	**15,555,385.46**	**1,987,776.80**	**1,105,338.12**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59020 Carson City-Crystal Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,268,021.81	8,393.37	5,259,628.44	0.00	0.00
Support Serv - Pupil	323,273.18	0.00	323,273.18	0.00	0.00
Support Serv - Instructional	117,370.24	0.00	117,370.24	0.00	0.00
Support Serv - Board of Ed	49,809.49	0.00	49,809.49	0.00	0.00
Support Serv - Executive Adm	162,406.30	0.00	162,406.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	551,809.41	0.00	551,809.41	0.00	0.00
Support Serv - Business	111,259.21	10,819.59	1,358.65	99,080.97	99,080.97
Operations and Maintenance	780,112.64	4,229.99	18,377.49	757,505.16	0.00
Pupil Transportation	558,095.01	672.16	557,422.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,853.42	0.00	3,420.73	4,432.69	4,432.69
Support Serv - Technology	130,366.72	0.00	36,018.91	94,347.81	94,347.81
Support Serv - Pupil Accounting	9,123.67	0.00	9,123.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,177.26	0.00	263,177.26	0.00	0.00
Community Services	1,705.48	0.00	1,705.48	0.00	0.00
Payments to Government Agencies	7,000.00	7,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	427,114.48	230,309.24	196,805.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,893,047.29	3,893,047.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	764,176.70	764,176.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,425,722.31	**4,918,648.34**	**7,551,707.34**	**955,366.63**	**197,861.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,413,986.65	0.00	4,413,986.65	0.00	0.00
Support Serv - Pupil	286,374.08	0.00	286,374.08	0.00	0.00
Support Serv - Instructional	310,118.94	150.00	309,968.94	0.00	0.00
Support Serv - Board of Ed	41,048.62	0.00	41,048.62	0.00	0.00
Support Serv - Executive Adm	135,946.48	0.00	135,946.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	320,827.50	0.00	320,827.50	0.00	0.00
Support Serv - Business	228,248.80	43,699.95	0.00	184,548.85	184,548.85
Operations and Maintenance	573,638.38	0.00	0.00	573,638.38	0.00
Pupil Transportation	394,606.89	0.00	394,606.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,456.00	0.00	3,456.00	0.00	0.00
Support Serv - Staff & Personnel	3,594.37	0.00	0.00	3,594.37	3,594.37
Support Serv - Technology	129,145.73	0.00	995.00	128,150.73	128,150.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,737.60	0.00	8,737.60	0.00	0.00
Support Serv - Other	169,844.13	7,947.65	161,896.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	461,042.49	247,020.92	214,021.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,126,417.49	1,126,417.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	578,256.62	578,256.62	0.00	0.00	0.00
Trust Funds					
All Costs *	950.00	0.00	950.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,186,240.77	**2,003,492.63**	**6,292,815.81**	**889,932.33**	**316,293.95**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,697,439.10	7,870.85	18,689,568.25	0.00	0.00
Support Serv - Pupil	1,999,036.61	0.00	1,999,036.61	0.00	0.00
Support Serv - Instructional	1,707,766.22	78,004.40	1,629,761.82	0.00	0.00
Support Serv - Board of Ed	58,102.87	0.00	58,102.87	0.00	0.00
Support Serv - Executive Adm	344,326.92	0.00	344,326.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,905,004.03	0.00	1,905,004.03	0.00	0.00
Support Serv - Business	414,229.30	102,931.61	0.00	311,297.69	311,297.69
Operations and Maintenance	2,719,323.97	249,470.74	0.00	2,469,853.23	0.00
Pupil Transportation	1,393,874.04	0.00	1,393,874.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	226,656.14	0.00	0.00	226,656.14	226,656.14
Support Serv - Technology	1,014,489.61	476,828.71	1,876.89	535,784.01	535,784.01
Support Serv - Pupil Accounting	269.92	0.00	269.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	759,609.18	6,404.00	753,205.18	0.00	0.00
Community Services	184,259.63	8,497.61	175,762.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,695,151.34	1,013,511.06	681,640.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,150,369.52	5,150,369.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,236,653.80	5,236,653.80	0.00	0.00	0.00
Trust Funds					
All Costs *	21,394.34	0.00	21,394.34	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,527,956.54	**12,330,542.30**	**27,653,823.17**	**3,543,591.07**	**1,073,737.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,666,309.64	15,155.19	11,651,154.45	0.00	0.00
Support Serv - Pupil	844,649.87	0.00	844,649.87	0.00	0.00
Support Serv - Instructional	772,503.35	18,001.00	754,502.35	0.00	0.00
Support Serv - Board of Ed	134,531.45	0.00	134,531.45	0.00	0.00
Support Serv - Executive Adm	225,094.13	0.00	225,094.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,054,212.63	0.00	1,054,212.63	0.00	0.00
Support Serv - Business	338,832.96	40,197.28	0.00	298,635.68	298,635.68
Operations and Maintenance	1,547,652.66	37,852.32	9,215.35	1,500,584.99	0.00
Pupil Transportation	1,329,069.13	159,509.64	1,169,559.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,648.74	0.00	2,648.74	0.00	0.00
Support Serv - Technology	399,902.66	98,930.36	0.00	300,972.30	300,972.30
Support Serv - Pupil Accounting	115,672.13	0.00	115,672.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,128.73	0.00	331,128.73	0.00	0.00
Community Services	5,965.70	0.00	5,965.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	38,379.78	0.00	38,379.78	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,177.44	0.00	1,177.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	901,281.85	423,830.27	477,451.58	0.00	0.00
Community Services	50,278.43	1,705.18	48,573.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,526,105.07	4,526,105.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,245,491.15	3,245,491.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,530,887.50	**8,566,777.46**	**16,863,917.07**	**2,100,192.97**	**599,607.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,811,031.13	3,089.00	6,807,942.13	0.00	0.00
Support Serv - Pupil	632,691.32	0.00	632,691.32	0.00	0.00
Support Serv - Instructional	130,583.32	0.00	130,583.32	0.00	0.00
Support Serv - Board of Ed	65,333.29	0.00	65,333.29	0.00	0.00
Support Serv - Executive Adm	193,827.61	3,266.08	190,561.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	629,807.62	0.00	629,807.62	0.00	0.00
Support Serv - Business	159,810.44	37,822.13	0.00	121,988.31	121,988.31
Operations and Maintenance	1,018,179.53	16,727.31	0.00	1,001,452.22	0.00
Pupil Transportation	958,671.12	408,410.45	550,260.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,872.26	0.00	32,009.40	15,862.86	15,862.86
Support Serv - Technology	253,675.79	0.00	0.00	253,675.79	253,675.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,225.73	0.00	6,225.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,135.39	0.00	11,024.04	111.35	0.00
Pupil Transportation	7,663.69	0.00	7,663.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	105.00	0.00	0.00	105.00	105.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,893.13	352,069.65	462,823.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,016,400.35	2,016,400.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	88,778.90	88,778.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,846,685.62	**2,926,563.87**	**9,526,926.22**	**1,393,195.53**	**391,631.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,119,533.68	33,085.88	9,086,447.80	0.00	0.00
Support Serv - Pupil	628,974.23	0.00	628,974.23	0.00	0.00
Support Serv - Instructional	304,385.15	35,376.00	269,009.15	0.00	0.00
Support Serv - Board of Ed	53,916.15	0.00	53,916.15	0.00	0.00
Support Serv - Executive Adm	356,528.94	0.00	356,528.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	847,390.91	0.00	847,390.91	0.00	0.00
Support Serv - Business	180,160.52	59,699.49	0.00	120,461.03	120,461.03
Operations and Maintenance	1,234,785.52	0.00	4,000.00	1,230,785.52	0.00
Pupil Transportation	836,361.18	34,674.00	801,687.18	0.00	0.00
Support Serv - Planning & Research	403.00	0.00	403.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,906.63	0.00	138.50	1,768.13	1,768.13
Support Serv - Technology	249,523.67	0.00	0.00	249,523.67	249,523.67
Support Serv - Pupil Accounting	3,001.54	0.00	3,001.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,741.05	1,501.20	177,239.85	0.00	0.00
Community Services	17,976.34	0.00	17,976.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	825,776.60	375,232.62	450,543.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,802,451.40	3,802,451.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,641,816.51	**4,342,020.59**	**12,697,257.57**	**1,602,538.35**	**371,752.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,486,613.94	0.00	3,486,613.94	0.00	0.00
Support Serv - Pupil	303,254.77	0.00	303,254.77	0.00	0.00
Support Serv - Instructional	59,063.91	0.00	59,063.91	0.00	0.00
Support Serv - Board of Ed	66,162.28	0.00	66,162.28	0.00	0.00
Support Serv - Executive Adm	213,570.16	0.00	213,570.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,546.25	0.00	329,546.25	0.00	0.00
Support Serv - Business	104,667.32	16,929.96	3,001.18	84,736.18	84,736.18
Operations and Maintenance	511,964.63	28,787.52	0.00	483,177.11	0.00
Pupil Transportation	300,765.10	0.00	300,765.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,662.46	0.00	2,662.46	0.00	0.00
Support Serv - Technology	144,618.49	11,477.36	0.00	133,141.13	133,141.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	141,308.13	0.00	141,308.13	0.00	0.00
Community Services	1,949.91	0.00	1,949.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,729.61	0.00	0.00	8,729.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,826.50	0.00	0.00	2,826.50	2,826.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,252.94	151,284.81	111,968.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,140,119.56	1,140,119.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,081,075.96	**1,348,599.21**	**5,019,866.22**	**712,610.53**	**220,703.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
59901 Threshold Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	801,178.07	0.00	801,178.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,948.22	0.00	9,948.22	0.00	0.00
Support Serv - Board of Ed	6,892.77	0.00	6,892.77	0.00	0.00
Support Serv - Executive Adm	50,372.77	0.00	50,372.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,258.73	0.00	149,258.73	0.00	0.00
Support Serv - Business	72,167.03	0.00	0.00	72,167.03	72,167.03
Operations and Maintenance	202,849.45	0.00	0.00	202,849.45	0.00
Pupil Transportation	232,053.48	0.00	232,053.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,249.09	0.00	2,701.16	41,547.93	41,547.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,641.68	0.00	3,641.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,855.65	3,928.50	138,927.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,715,466.94	**3,928.50**	**1,394,974.03**	**316,564.41**	**113,714.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,775,928.50	1,076.04	1,774,852.46	0.00	0.00
Support Serv - Pupil	51,498.02	0.00	51,498.02	0.00	0.00
Support Serv - Instructional	38,068.78	0.00	38,068.78	0.00	0.00
Support Serv - Board of Ed	85,365.03	0.00	85,365.03	0.00	0.00
Support Serv - Executive Adm	122,872.21	0.00	122,872.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	125,687.83	0.00	125,687.83	0.00	0.00
Support Serv - Business	166,882.90	2,582.15	14,492.40	149,808.35	149,808.35
Operations and Maintenance	299,745.09	0.00	0.00	299,745.09	0.00
Pupil Transportation	165,500.42	32,647.00	132,853.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,074.20	0.00	1,255.20	819.00	819.00
Support Serv - Technology	24,320.98	0.00	0.00	24,320.98	24,320.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,450.96	0.00	64,450.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,933.30	74,867.09	72,066.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	560,094.44	560,094.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,629,422.66	**671,266.72**	**2,483,462.52**	**474,693.42**	**174,948.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,774,652.02	19,275.53	2,755,376.49	0.00	0.00
Support Serv - Pupil	72,766.05	0.00	72,766.05	0.00	0.00
Support Serv - Instructional	23,480.52	2,338.00	21,142.52	0.00	0.00
Support Serv - Board of Ed	30,937.47	0.00	30,937.47	0.00	0.00
Support Serv - Executive Adm	53,776.52	0.00	53,776.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,765.64	0.00	308,765.64	0.00	0.00
Support Serv - Business	125,261.51	5,273.49	12,716.56	107,271.46	107,271.46
Operations and Maintenance	587,146.08	44,294.28	0.00	542,851.80	0.00
Pupil Transportation	328,154.39	7,318.76	320,835.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,753.15	0.00	0.00	21,753.15	21,753.15
Support Serv - Technology	75,302.14	2,386.11	0.00	72,916.03	72,916.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,933.96	5,100.11	102,833.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,393.20	151,917.30	153,475.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	596,056.05	596,056.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,411,378.70	**833,959.63**	**3,832,626.63**	**744,792.44**	**201,940.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	309,902.57	9,000.00	300,902.57	0.00	0.00
Support Serv - Pupil	504,151.10	0.00	504,151.10	0.00	0.00
Support Serv - Instructional	3,133,365.72	30,366.35	3,102,999.37	0.00	0.00
Support Serv - Board of Ed	55,329.61	0.00	55,329.61	0.00	0.00
Support Serv - Executive Adm	627,667.48	2,379.99	625,287.49	0.00	0.00
Support Serv - Grant Writer	1,881.04	0.00	1,881.04	0.00	0.00
Support Serv - School Adm	175,140.13	0.00	175,140.13	0.00	0.00
Support Serv - Business	1,496,622.87	22,710.40	137,342.21	1,336,570.26	1,336,570.26
Operations and Maintenance	332,851.77	0.00	30,626.37	302,225.40	0.00
Pupil Transportation	896,524.77	161,574.00	734,950.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	250,972.42	3,094.95	247,877.47	0.00	0.00
Support Serv - Staff & Personnel	400,620.89	5,409.08	18,021.35	377,190.46	377,190.46
Support Serv - Technology	1,889,993.93	26,036.15	2,465.00	1,861,492.78	1,861,492.78
Support Serv - Pupil Accounting	32,925.94	0.00	32,925.94	0.00	0.00
Support Serv - Central - Other	118,427.03	0.00	118,427.03	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,613,383.34	69,874.82	1,543,508.52	0.00	0.00
Payments to Government Agencies	8,207,910.88	8,207,910.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,799,830.50	142,090.58	7,657,739.92	0.00	0.00
Support Serv - Pupil	2,849,286.21	29,918.50	2,819,367.71	0.00	0.00
Support Serv - Instructional	1,299,628.22	9,075.47	1,290,552.75	0.00	0.00
Support Serv - Board of Ed	99,811.27	0.00	99,811.27	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	916,761.10	2,074.83	914,686.27	0.00	0.00
Support Serv - Business	49,334.06	0.00	0.00	49,334.06	49,334.06
Operations and Maintenance	886,615.36	21,351.03	11,662.15	853,602.18	0.00
Pupil Transportation	3,576,569.50	0.00	3,576,569.50	0.00	0.00
Support Serv - Planning & Research	67,514.76	0.00	67,514.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	56,829.98	0.00	22,365.44	34,464.54	34,464.54
Support Serv - Technology	125,634.31	6,396.00	0.00	119,238.31	119,238.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,555.53	6,092.17	113,463.36	0.00	0.00
Community Services	31,259.76	0.00	31,259.76	0.00	0.00
Payments to Government Agencies	15,315,373.00	15,315,373.00	0.00	0.00	0.00
Facilities Acquisition	109,448.36	109,448.36	0.00	0.00	0.00
Debt Service Funds					
All Costs **	402,031.96	402,031.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,841,881.17	1,841,881.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,595,036.54	**26,424,089.69**	**24,236,828.86**	**4,934,117.99**	**3,778,290.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61010 Muskegon, Public Schools of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,994,188.02	0.00	29,994,188.02	0.00	0.00
Support Serv - Pupil	5,219,346.40	0.00	5,219,346.40	0.00	0.00
Support Serv - Instructional	3,608,152.30	991.00	3,607,161.30	0.00	0.00
Support Serv - Board of Ed	190,834.72	0.00	190,834.72	0.00	0.00
Support Serv - Executive Adm	355,987.18	0.00	355,987.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,822,036.16	0.00	2,822,036.16	0.00	0.00
Support Serv - Business	1,430,189.52	220,253.62	2,389.36	1,207,546.54	1,207,546.54
Operations and Maintenance	5,945,733.31	0.00	321,400.05	5,624,333.26	0.00
Pupil Transportation	2,312,668.72	0.00	2,312,668.72	0.00	0.00
Support Serv - Planning & Research	101,647.50	0.00	101,647.50	0.00	0.00
Support Serv - Communication	103,890.30	0.00	103,890.30	0.00	0.00
Support Serv - Staff & Personnel	420,875.13	0.00	15,510.29	405,364.84	405,364.84
Support Serv - Technology	987,039.36	0.00	81,485.00	905,554.36	905,554.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	62,926.59	0.00	62,926.59	0.00	0.00
Support Serv - Other	602,235.97	5,859.80	596,376.17	0.00	0.00
Community Services	1,815,112.81	0.00	1,815,112.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,128.23	0.00	5,102.58	25.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,539,978.75	201,629.94	2,338,348.81	0.00	0.00
Community Services	1,662,276.21	421,516.72	1,240,759.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,937,708.85	18,937,708.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,583,368.35	1,583,368.35	0.00	0.00	0.00
Trust Funds					
All Costs *	58,732.83	0.00	58,732.83	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	538,753.23	538,753.23	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,298,810.44	**21,910,081.51**	**51,245,904.28**	**8,142,824.65**	**2,518,465.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61020 Muskegon Heights School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61060 Mona Shores Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,173,146.73	25,123.31	21,148,023.42	0.00	0.00
Support Serv - Pupil	2,343,714.75	0.00	2,343,714.75	0.00	0.00
Support Serv - Instructional	1,001,285.56	0.00	1,001,285.56	0.00	0.00
Support Serv - Board of Ed	116,568.35	0.00	116,568.35	0.00	0.00
Support Serv - Executive Adm	410,484.20	1,517.00	408,967.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,174,751.94	0.00	2,174,751.94	0.00	0.00
Support Serv - Business	854,411.19	462,996.90	0.00	391,414.29	391,414.29
Operations and Maintenance	2,496,244.66	21,813.03	0.00	2,474,431.63	0.00
Pupil Transportation	954,715.91	1,270.87	953,445.04	0.00	0.00
Support Serv - Planning & Research	6,055.56	0.00	6,055.56	0.00	0.00
Support Serv - Communication	13,306.78	0.00	13,306.78	0.00	0.00
Support Serv - Staff & Personnel	218,842.60	0.00	22,519.52	196,323.08	196,323.08
Support Serv - Technology	778,929.97	68,086.14	0.00	710,843.83	710,843.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	891,767.62	0.00	891,767.62	0.00	0.00
Community Services	20,529.98	0.00	20,529.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	95,212.30	0.00	95,212.30	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,228.16	482,281.40	615,946.76	0.00	0.00
Community Services	666,289.91	10,891.49	655,398.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,045,232.28	5,045,232.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	420,685.30	420,685.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,780,403.75	**6,539,897.72**	**30,467,493.20**	**3,773,012.83**	**1,298,581.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,283,615.36	28,009.30	10,255,606.06	0.00	0.00
Support Serv - Pupil	790,284.95	0.00	790,284.95	0.00	0.00
Support Serv - Instructional	601,995.65	0.00	601,995.65	0.00	0.00
Support Serv - Board of Ed	101,421.43	0.00	101,421.43	0.00	0.00
Support Serv - Executive Adm	251,299.28	0.00	251,299.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	985,138.70	1,944.41	983,194.29	0.00	0.00
Support Serv - Business	443,961.56	29,817.35	12,477.53	401,666.68	401,666.68
Operations and Maintenance	1,233,489.42	6,015.36	11,007.00	1,216,467.06	0.00
Pupil Transportation	820,095.33	0.00	820,095.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,347.78	0.00	1,670.83	26,676.95	26,676.95
Support Serv - Technology	296,666.83	9,995.27	39,512.37	247,159.19	247,159.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,323.76	0.00	282,323.76	0.00	0.00
Community Services	15,074.52	0.00	15,074.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	885,242.90	407,889.79	477,353.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,158,914.29	2,158,914.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	411,585.51	411,585.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,589,457.27	**3,054,171.28**	**14,643,316.11**	**1,891,969.88**	**675,502.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,377,450.68	21,612.68	17,355,838.00	0.00	0.00
Support Serv - Pupil	2,844,471.01	0.00	2,844,471.01	0.00	0.00
Support Serv - Instructional	1,088,725.05	23,335.26	1,065,389.79	0.00	0.00
Support Serv - Board of Ed	41,423.87	0.00	41,423.87	0.00	0.00
Support Serv - Executive Adm	296,900.64	0.00	296,900.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,464,126.74	0.00	1,464,126.74	0.00	0.00
Support Serv - Business	640,871.37	212,283.48	250.56	428,337.33	428,337.33
Operations and Maintenance	2,048,623.81	8,443.00	1,997.10	2,038,183.71	0.00
Pupil Transportation	1,176,367.70	0.00	1,176,367.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,138.74	0.00	18,138.74	0.00	0.00
Support Serv - Staff & Personnel	8,413.25	0.00	8,413.25	0.00	0.00
Support Serv - Technology	408,766.36	21,843.00	0.00	386,923.36	386,923.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,869.42	0.00	1,869.42	0.00	0.00
Support Serv - Other	403,288.90	0.00	403,288.90	0.00	0.00
Community Services	323,930.00	4,315.20	319,614.80	0.00	0.00
Payments to Government Agencies	20,505.00	20,505.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,322.23	0.00	2,790.00	532.23	532.23
Operations and Maintenance	11,454.59	0.00	9,179.91	2,274.68	0.00
Pupil Transportation	4,045.32	0.00	4,045.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,065,070.07	494,322.93	570,747.14	0.00	0.00
Community Services	558,656.52	31,722.77	526,933.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,010,287.39	2,010,287.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,382,469.20	1,382,469.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,199,177.86	**4,231,139.91**	**26,111,786.64**	**2,856,251.31**	**815,792.92**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,573,530.88	66,426.06	5,507,104.82	0.00	0.00
Support Serv - Pupil	432,873.84	0.00	432,873.84	0.00	0.00
Support Serv - Instructional	86,169.04	0.00	86,169.04	0.00	0.00
Support Serv - Board of Ed	41,245.47	0.00	41,245.47	0.00	0.00
Support Serv - Executive Adm	242,010.40	11,071.01	230,939.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,520.06	0.00	370,520.06	0.00	0.00
Support Serv - Business	159,330.65	17,972.23	0.00	141,358.42	141,358.42
Operations and Maintenance	693,981.87	0.00	14,234.19	679,747.68	0.00
Pupil Transportation	768,258.60	123,858.00	644,400.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,270.10	0.00	3,270.10	0.00	0.00
Support Serv - Staff & Personnel	3,816.25	0.00	2,921.25	895.00	895.00
Support Serv - Technology	165,919.94	9,321.00	0.00	156,598.94	156,598.94
Support Serv - Pupil Accounting	23,981.20	0.00	23,981.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,154.97	0.00	187,154.97	0.00	0.00
Community Services	539.70	0.00	539.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,255.26	59,255.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	19,074.13	0.00	19,074.13	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,325.00	0.00	3,325.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,082.28	0.00	2,989.83	92.45	92.45
Operations and Maintenance	34,856.91	0.00	33,811.20	1,045.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	464,929.39	243,999.75	220,929.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,297.81	36,297.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,158,378.37	1,158,378.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,531,802.12	**1,726,579.49**	**7,825,484.43**	**979,738.20**	**298,944.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,542,697.34	0.00	8,542,697.34	0.00	0.00
Support Serv - Pupil	606,023.27	0.00	606,023.27	0.00	0.00
Support Serv - Instructional	224,338.93	0.00	224,338.93	0.00	0.00
Support Serv - Board of Ed	55,720.33	0.00	55,720.33	0.00	0.00
Support Serv - Executive Adm	258,300.36	0.00	258,300.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	750,615.79	0.00	750,615.79	0.00	0.00
Support Serv - Business	313,201.63	100,847.12	0.00	212,354.51	212,354.51
Operations and Maintenance	1,183,719.85	0.00	0.00	1,183,719.85	0.00
Pupil Transportation	645,383.73	79,036.00	566,347.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,629.37	0.00	1,095.19	5,534.18	5,534.18
Support Serv - Technology	192,033.20	16,197.00	0.00	175,836.20	175,836.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	257,909.62	392.50	257,517.12	0.00	0.00
Community Services	999.40	0.00	999.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	809,742.62	450,623.45	359,119.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,161,172.35	4,161,172.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	56,918.80	56,918.80	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,067,406.59	**4,865,187.22**	**11,624,774.63**	**1,577,444.74**	**393,724.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,598,769.80	15,274.11	14,583,495.69	0.00	0.00
Support Serv - Pupil	984,456.82	0.00	984,456.82	0.00	0.00
Support Serv - Instructional	376,909.05	0.00	376,909.05	0.00	0.00
Support Serv - Board of Ed	58,068.48	0.00	58,068.48	0.00	0.00
Support Serv - Executive Adm	263,051.01	0.00	263,051.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,370,536.09	0.00	1,370,536.09	0.00	0.00
Support Serv - Business	433,651.61	53,690.14	0.00	379,961.47	379,961.47
Operations and Maintenance	1,478,408.58	3,605.92	9,911.00	1,464,891.66	0.00
Pupil Transportation	1,103,095.63	970.46	1,102,125.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	765,977.49	468,853.18	62,650.47	234,473.84	234,473.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,443.68	0.00	381,443.68	0.00	0.00
Community Services	4,817.20	0.00	4,817.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	76,200.00	76,200.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	387,138.87	0.00	387,138.87	0.00	0.00
Support Serv - Pupil	110,383.91	0.00	110,383.91	0.00	0.00
Support Serv - Instructional	632,576.33	0.00	632,576.33	0.00	0.00
Support Serv - Board of Ed	9,520.00	0.00	9,520.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,954.05	0.00	29,954.05	0.00	0.00
Support Serv - Business	220,489.71	0.00	208,061.58	12,428.13	12,428.13
Operations and Maintenance	454,064.85	0.00	235,726.50	218,338.35	0.00
Pupil Transportation	9,394.03	0.00	9,394.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,261.82	0.00	10,136.65	27,125.17	27,125.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,379,264.90	755,892.29	623,372.61	0.00	0.00
Community Services	6,267,357.47	94,961.18	6,172,396.29	0.00	0.00
Payments to Government Agencies	13,002.05	13,002.05	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,970,574.61	2,970,574.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,426,368.04	**4,453,023.94**	**27,636,125.48**	**2,337,218.62**	**653,988.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,034,922.37	4,821.98	6,030,100.39	0.00	0.00
Support Serv - Pupil	530,888.33	0.00	530,888.33	0.00	0.00
Support Serv - Instructional	297,264.55	0.00	297,264.55	0.00	0.00
Support Serv - Board of Ed	51,108.64	0.00	51,108.64	0.00	0.00
Support Serv - Executive Adm	244,782.38	0.00	244,782.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	498,631.98	2,185.99	496,445.99	0.00	0.00
Support Serv - Business	152,216.30	14,712.69	0.00	137,503.61	137,503.61
Operations and Maintenance	1,034,602.01	6,198.20	22,483.13	1,005,920.68	0.00
Pupil Transportation	610,961.64	0.00	610,961.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,643.18	0.00	895.01	31,748.17	31,748.17
Support Serv - Technology	248,523.57	23,728.80	11,200.00	213,594.77	213,594.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,269.16	0.00	53,269.16	0.00	0.00
Support Serv - Other	202,893.72	0.00	202,893.72	0.00	0.00
Community Services	3,319.00	0.00	3,319.00	0.00	0.00
Payments to Government Agencies	36.14	36.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	627,394.05	292,596.15	334,797.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,944,887.52	1,944,887.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,568,344.54	**2,289,167.47**	**8,890,409.84**	**1,388,767.23**	**382,846.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,425,636.63	15,147.16	21,410,489.47	0.00	0.00
Support Serv - Pupil	2,759,547.06	0.00	2,759,547.06	0.00	0.00
Support Serv - Instructional	1,212,230.56	0.00	1,212,230.56	0.00	0.00
Support Serv - Board of Ed	52,566.65	0.00	52,566.65	0.00	0.00
Support Serv - Executive Adm	395,689.30	0.00	395,689.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,293,639.32	0.00	2,293,639.32	0.00	0.00
Support Serv - Business	430,019.17	129,934.14	3,000.00	297,085.03	297,085.03
Operations and Maintenance	2,426,032.20	11,976.26	6,000.00	2,408,055.94	0.00
Pupil Transportation	1,315,582.68	0.00	1,315,582.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,938.60	0.00	42,938.60	0.00	0.00
Support Serv - Staff & Personnel	177,480.98	0.00	0.00	177,480.98	177,480.98
Support Serv - Technology	366,633.97	599.00	5,000.00	361,034.97	361,034.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,096.34	0.00	25,096.34	0.00	0.00
Support Serv - Other	678,629.03	0.00	678,629.03	0.00	0.00
Community Services	156,811.42	0.00	156,811.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,376.00	20,376.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,054.55	0.00	8,601.82	452.73	0.00
Pupil Transportation	434.66	0.00	434.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,342,515.80	643,663.38	698,852.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,225,994.55	7,225,994.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	565,351.67	565,351.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,922,261.14	**8,613,042.16**	**31,065,109.33**	**3,244,109.65**	**835,600.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,840,990.63	0.00	5,840,990.63	0.00	0.00
Support Serv - Pupil	483,820.87	0.00	483,820.87	0.00	0.00
Support Serv - Instructional	187,815.11	0.00	187,815.11	0.00	0.00
Support Serv - Board of Ed	22,115.58	0.00	22,115.58	0.00	0.00
Support Serv - Executive Adm	261,595.82	0.00	261,595.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,095.34	0.00	327,095.34	0.00	0.00
Support Serv - Business	168,381.37	39,750.62	0.00	128,630.75	128,630.75
Operations and Maintenance	585,499.06	4,933.50	0.00	580,565.56	0.00
Pupil Transportation	108,796.63	0.00	108,796.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,168.93	0.00	300.00	6,868.93	6,868.93
Support Serv - Technology	128,248.09	6,104.31	0.00	122,143.78	122,143.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,039.39	0.00	213,039.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,554.90	18,554.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,118.99	206,828.59	159,290.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,972,527.23	3,972,527.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,669.50	3,669.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,695,437.44	**4,252,368.65**	**7,604,859.77**	**838,209.02**	**257,643.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,728,088.46	112,243.55	12,615,844.91	0.00	0.00
Support Serv - Pupil	931,868.80	0.00	931,868.80	0.00	0.00
Support Serv - Instructional	697,108.55	0.00	697,108.55	0.00	0.00
Support Serv - Board of Ed	43,251.87	0.00	43,251.87	0.00	0.00
Support Serv - Executive Adm	306,569.79	4,819.00	301,750.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,060,489.51	93,962.00	966,527.51	0.00	0.00
Support Serv - Business	295,698.73	37,761.34	3,000.00	254,937.39	254,937.39
Operations and Maintenance	1,426,805.20	13,875.00	64,172.69	1,348,757.51	0.00
Pupil Transportation	627,474.16	2,409.00	625,065.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,033.57	0.00	0.00	9,033.57	9,033.57
Support Serv - Technology	255,846.60	6,961.18	2,000.00	246,885.42	246,885.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,582.16	0.00	12,582.16	0.00	0.00
Support Serv - Other	450,908.10	4,735.00	446,173.10	0.00	0.00
Community Services	3,333.47	0.00	3,333.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	636,307.94	0.00	636,307.94	0.00	0.00
Support Serv - Pupil	8,712.38	0.00	8,712.38	0.00	0.00
Support Serv - Instructional	56,650.59	0.00	56,650.59	0.00	0.00
Support Serv - Board of Ed	7,157.83	0.00	7,157.83	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,305.78	0.00	56,305.78	0.00	0.00
Support Serv - Business	48,667.14	0.00	7,667.14	41,000.00	41,000.00
Operations and Maintenance	90,788.05	37,643.73	17,974.06	35,170.26	0.00
Pupil Transportation	22,737.75	18,840.00	3,897.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	833.34	0.00	833.34	0.00	0.00
Support Serv - Staff & Personnel	6.00	0.00	6.00	0.00	0.00
Support Serv - Technology	36,111.54	0.00	0.00	36,111.54	36,111.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	835,866.17	492,967.54	342,898.63	0.00	0.00
Community Services	2,411,298.06	46,211.89	2,365,086.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,850,466.05	3,850,466.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,847,386.31	1,847,386.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,758,353.90	**6,570,281.59**	**20,216,176.62**	**1,971,895.69**	**587,967.92**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,667,408.00	0.00	2,667,408.00	0.00	0.00
Support Serv - Pupil	175,936.00	0.00	175,936.00	0.00	0.00
Support Serv - Instructional	478,531.00	0.00	478,531.00	0.00	0.00
Support Serv - Board of Ed	65,205.00	0.00	65,205.00	0.00	0.00
Support Serv - Executive Adm	166,280.00	0.00	166,280.00	0.00	0.00
Support Serv - Grant Writer	12,333.00	0.00	12,333.00	0.00	0.00
Support Serv - School Adm	360,019.00	0.00	360,019.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,033,773.00	0.00	0.00	1,033,773.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,588.00	0.00	17,588.00	0.00	0.00
Support Serv - Staff & Personnel	84,294.00	0.00	0.00	84,294.00	84,294.00
Support Serv - Technology	48,430.00	0.00	0.00	48,430.00	48,430.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	308,925.00	12,205.00	296,720.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,494,469.00	**12,205.00**	**4,252,657.00**	**1,229,607.00**	**195,834.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61904 Three Oaks Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,278,599.44	75,815.18	1,202,784.26	0.00	0.00
Support Serv - Pupil	128,726.21	0.00	128,726.21	0.00	0.00
Support Serv - Instructional	40,933.99	0.00	40,933.99	0.00	0.00
Support Serv - Board of Ed	25,624.55	0.00	25,624.55	0.00	0.00
Support Serv - Executive Adm	355,632.04	0.00	355,632.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,545.32	6,834.80	182,710.52	0.00	0.00
Support Serv - Business	7,452.81	7,452.81	0.00	0.00	0.00
Operations and Maintenance	409,744.15	0.00	0.00	409,744.15	0.00
Pupil Transportation	282,166.40	0.00	282,166.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,675.64	0.00	41,675.64	0.00	0.00
Support Serv - Staff & Personnel	8,539.24	0.00	0.00	8,539.24	8,539.24
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,211.89	7,274.30	213,937.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,989,851.68	**97,377.09**	**2,474,191.20**	**418,283.39**	**8,539.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
61905 Muskegon Heights Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,260,520.81	11,285.00	4,249,235.81	0.00	0.00
Support Serv - Pupil	907,892.64	0.00	907,892.64	0.00	0.00
Support Serv - Instructional	618,954.75	0.00	618,954.75	0.00	0.00
Support Serv - Board of Ed	99,304.25	0.00	99,304.25	0.00	0.00
Support Serv - Executive Adm	598,544.87	0.00	598,544.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	864,569.45	3,712.00	860,857.45	0.00	0.00
Support Serv - Business	211,325.03	116,803.51	0.00	94,521.52	94,521.52
Operations and Maintenance	1,676,637.31	66,063.92	87,901.45	1,522,671.94	0.00
Pupil Transportation	592,132.33	0.00	592,132.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,070.34	0.00	5,947.00	7,123.34	7,123.34
Support Serv - Technology	89,382.21	23,176.00	0.00	66,206.21	66,206.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,676.36	0.00	127,676.36	0.00	0.00
Community Services	1,509.96	0.00	1,509.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,457.34	0.00	13,457.34	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,672.15	699,216.14	115,456.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	554,724.79	554,724.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,444,374.59	**1,474,981.36**	**8,278,870.22**	**1,690,523.01**	**167,851.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	884,265.02	3,322.28	880,942.74	0.00	0.00
Support Serv - Pupil	42,666.55	0.00	42,666.55	0.00	0.00
Support Serv - Instructional	523,875.60	491.51	523,384.09	0.00	0.00
Support Serv - Board of Ed	39,377.74	0.00	39,377.74	0.00	0.00
Support Serv - Executive Adm	274,424.24	568.00	273,856.24	0.00	0.00
Support Serv - Grant Writer	11,522.91	0.00	11,522.91	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	420,608.68	1,093.44	17,402.12	402,113.12	402,113.12
Operations and Maintenance	472,138.12	20,679.50	18,254.30	433,204.32	0.00
Pupil Transportation	251.33	0.00	251.33	0.00	0.00
Support Serv - Planning & Research	60,141.79	0.00	60,141.79	0.00	0.00
Support Serv - Communication	8,845.22	0.00	8,845.22	0.00	0.00
Support Serv - Staff & Personnel	71,263.25	0.00	2,864.10	68,399.15	68,399.15
Support Serv - Technology	124,923.45	0.00	891.97	124,031.48	124,031.48
Support Serv - Pupil Accounting	27,461.44	0.00	27,461.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,470,483.59	43,499.18	1,426,984.41	0.00	0.00
Payments to Government Agencies	215,350.00	215,350.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,886,627.71	269,495.38	3,617,132.33	0.00	0.00
Support Serv - Pupil	4,036,272.35	0.00	4,036,272.35	0.00	0.00
Support Serv - Instructional	1,060,288.26	0.00	1,060,288.26	0.00	0.00
Support Serv - Board of Ed	27,193.58	0.00	27,193.58	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,167.47	1,369.90	469,797.57	0.00	0.00
Support Serv - Business	199,904.89	10,047.52	24,293.81	165,563.56	165,563.56
Operations and Maintenance	623,542.00	6,942.61	351,823.03	264,776.36	0.00
Pupil Transportation	4,337.07	0.00	4,337.07	0.00	0.00
Support Serv - Planning & Research	50,644.51	0.00	50,644.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	246,661.56	0.00	46,118.48	200,543.08	200,543.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,940.54	0.00	4,940.54	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	13,868.16	0.00	13,868.16	0.00	0.00
Payments to Government Agencies	2,254,832.88	2,254,832.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	549,438.88	549,438.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	148,081.98	148,081.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,443,358.01	6,617.44	1,436,740.57	0.00	0.00
Internal Service Funds					
All Costs	138,730.33	138,730.33	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,807,489.11	**3,670,560.83**	**14,478,297.21**	**1,658,631.07**	**960,650.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,855,906.13	3,896.00	13,852,010.13	0.00	0.00
Support Serv - Pupil	567,614.21	0.00	567,614.21	0.00	0.00
Support Serv - Instructional	304,060.90	0.00	304,060.90	0.00	0.00
Support Serv - Board of Ed	82,550.77	0.00	82,550.77	0.00	0.00
Support Serv - Executive Adm	224,875.80	0.00	224,875.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,139,190.10	0.00	1,139,190.10	0.00	0.00
Support Serv - Business	246,611.76	10,127.95	0.00	236,483.81	236,483.81
Operations and Maintenance	1,467,788.15	0.00	0.00	1,467,788.15	0.00
Pupil Transportation	808,146.82	2,213.79	805,933.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,872.18	0.00	21,872.18	0.00	0.00
Support Serv - Staff & Personnel	6,964.53	0.00	6,587.28	377.25	377.25
Support Serv - Technology	248,955.46	0.00	0.00	248,955.46	248,955.46
Support Serv - Pupil Accounting	54,165.43	0.00	54,165.43	0.00	0.00
Support Serv - Central - Other	17,913.20	0.00	17,913.20	0.00	0.00
Support Serv - Other	426,840.30	1,263.51	425,576.79	0.00	0.00
Community Services	367,914.28	0.00	367,914.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	934,863.56	492,221.54	442,642.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,944,882.57	6,944,882.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,478,058.92	7,478,058.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	591,890.36	591,890.36	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,791,065.43	**15,524,554.64**	**18,312,906.12**	**1,953,604.67**	**485,816.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,297,513.79	556,107.65	11,741,406.14	0.00	0.00
Support Serv - Pupil	620,153.99	0.00	620,153.99	0.00	0.00
Support Serv - Instructional	613,319.01	0.00	613,319.01	0.00	0.00
Support Serv - Board of Ed	183,086.90	0.00	183,086.90	0.00	0.00
Support Serv - Executive Adm	262,419.37	0.00	262,419.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,013,626.12	0.00	1,013,626.12	0.00	0.00
Support Serv - Business	238,858.36	17,461.11	0.00	221,397.25	221,397.25
Operations and Maintenance	1,268,460.09	36,224.83	65,275.27	1,166,959.99	0.00
Pupil Transportation	1,238,763.87	237,075.62	1,001,688.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	290.64	0.00	290.64	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	392,819.59	125,111.95	5,473.54	262,234.10	262,234.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,091.46	7,168.43	253,923.03	0.00	0.00
Community Services	132,770.97	551.86	132,219.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,400.00	7,400.00	0.00	5,000.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	750.00	0.00	0.00	750.00	750.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	680,513.44	400,795.23	279,718.21	0.00	0.00
Community Services	38,178.69	0.00	38,178.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	893,635.26	893,635.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	431,363.41	431,363.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,580,014.96	**2,712,895.35**	**16,210,778.27**	**1,656,341.34**	**484,381.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,019,489.07	8,497.18	7,010,991.89	0.00	0.00
Support Serv - Pupil	255,884.60	0.00	255,884.60	0.00	0.00
Support Serv - Instructional	144,574.41	0.00	144,574.41	0.00	0.00
Support Serv - Board of Ed	39,671.00	0.00	39,671.00	0.00	0.00
Support Serv - Executive Adm	114,026.45	0.00	114,026.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	427,744.19	0.00	427,744.19	0.00	0.00
Support Serv - Business	264,787.45	29,742.39	11,939.00	223,106.06	223,106.06
Operations and Maintenance	710,230.94	101,816.24	19,056.71	589,357.99	0.00
Pupil Transportation	678,741.99	84,090.00	594,651.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,840.61	0.00	100.00	4,740.61	4,740.61
Support Serv - Technology	222,963.30	113,867.81	858.83	108,236.66	108,236.66
Support Serv - Pupil Accounting	25,418.00	0.00	25,418.00	0.00	0.00
Support Serv - Central - Other	25,662.00	0.00	25,662.00	0.00	0.00
Support Serv - Other	234,707.19	2,792.63	231,914.56	0.00	0.00
Community Services	20,824.89	0.00	20,824.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	37,787.53	0.00	37,031.78	755.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,957.00	0.00	1,917.86	39.14	39.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,208.85	251,010.24	222,198.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,510,318.92	1,510,318.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,324.67	67,324.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,280,163.06	**2,169,460.08**	**9,184,466.77**	**926,236.21**	**336,122.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,297,534.58	0.00	9,297,534.58	0.00	0.00
Support Serv - Pupil	267,146.70	0.00	267,146.70	0.00	0.00
Support Serv - Instructional	119,623.64	0.00	119,623.64	0.00	0.00
Support Serv - Board of Ed	45,000.03	0.00	45,000.03	0.00	0.00
Support Serv - Executive Adm	177,408.19	0.00	177,408.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	761,409.19	0.00	761,409.19	0.00	0.00
Support Serv - Business	286,046.67	0.00	0.00	286,046.67	286,046.67
Operations and Maintenance	1,292,728.16	29,895.03	0.00	1,262,833.13	0.00
Pupil Transportation	936,369.59	107,765.00	828,604.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,580.49	0.00	7,580.49	0.00	0.00
Support Serv - Staff & Personnel	5,404.50	0.00	4,974.00	430.50	430.50
Support Serv - Technology	118,899.82	0.00	0.00	118,899.82	118,899.82
Support Serv - Pupil Accounting	46,541.33	0.00	46,541.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,661.95	14,019.41	245,642.54	0.00	0.00
Community Services	102,573.28	207.07	102,366.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,191.00	0.00	10,191.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	836,340.92	406,115.39	430,225.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,626,401.72	2,626,401.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	653,178.44	653,178.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,850,040.20	**3,837,582.06**	**12,344,248.02**	**1,668,210.12**	**405,376.99**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,314,481.38	0.00	6,314,481.38	0.00	0.00
Support Serv - Pupil	461,616.57	0.00	461,616.57	0.00	0.00
Support Serv - Instructional	51,452.70	0.00	51,452.70	0.00	0.00
Support Serv - Board of Ed	46,305.50	0.00	46,305.50	0.00	0.00
Support Serv - Executive Adm	178,954.23	0.00	178,954.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	444,753.68	0.00	444,753.68	0.00	0.00
Support Serv - Business	86,541.80	22,444.11	0.00	64,097.69	64,097.69
Operations and Maintenance	802,756.82	0.00	0.00	802,756.82	0.00
Pupil Transportation	639,401.89	14,790.66	624,611.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	122,839.31	1,255.19	0.00	121,584.12	121,584.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,661.97	0.00	187,661.97	0.00	0.00
Community Services	4,200.79	0.00	4,200.79	0.00	0.00
Payments to Government Agencies	24,771.60	24,771.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	635,626.34	297,664.94	337,961.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,222,064.68	5,222,064.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,223,429.26	**5,582,991.18**	**8,651,999.45**	**988,438.63**	**185,681.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	183,593.78	0.00	183,593.78	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,334.20	0.00	3,334.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,501.86	0.00	18,501.86	0.00	0.00
Support Serv - Business	65,580.33	0.00	4,104.97	61,475.36	61,475.36
Operations and Maintenance	50,816.81	10,681.99	0.00	40,134.82	0.00
Pupil Transportation	65,224.18	0.00	65,224.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,365.12	4,365.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	391,416.28	**15,047.11**	**274,758.99**	**101,610.18**	**61,475.36**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Pupil	333,735.07	0.00	333,735.07	0.00	0.00
Support Serv - Instructional	8,210,121.90	0.00	8,210,121.90	0.00	0.00
Support Serv - Board of Ed	128,136.90	0.00	128,136.90	0.00	0.00
Support Serv - Executive Adm	1,086,473.65	0.00	1,086,473.65	0.00	0.00
Support Serv - Grant Writer	4,456.34	0.00	4,456.34	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	933,977.23	231,372.05	11,217.62	691,387.56	691,387.56
Operations and Maintenance	749,643.01	17,758.19	0.00	731,884.82	0.00
Pupil Transportation	310,740.33	0.00	310,740.33	0.00	0.00
Support Serv - Planning & Research	320,056.39	0.00	320,056.39	0.00	0.00
Support Serv - Communication	206,823.92	0.00	206,823.92	0.00	0.00
Support Serv - Staff & Personnel	338,828.33	0.00	51,067.57	287,760.76	287,760.76
Support Serv - Technology	5,118,153.40	104,667.69	0.00	5,013,485.71	5,013,485.71
Support Serv - Pupil Accounting	261,262.44	0.00	261,262.44	0.00	0.00
Support Serv - Central - Other	496,933.68	0.00	496,933.68	0.00	0.00
Support Serv - Other	903,836.63	90,055.46	813,781.17	0.00	0.00
Community Services	5,487,479.37	134,111.32	5,353,368.05	0.00	0.00
Payments to Government Agencies	8,324,611.53	8,324,611.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	21,404,676.36	519,912.90	20,884,763.46	0.00	0.00
Support Serv - Pupil	9,127,670.67	302,463.60	8,825,207.07	0.00	0.00
Support Serv - Instructional	5,058,724.58	11,509.10	5,047,215.48	0.00	0.00
Support Serv - Board of Ed	290,939.32	0.00	290,939.32	0.00	0.00
Support Serv - Executive Adm	1,076,576.53	0.00	1,076,576.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,902,373.47	0.00	1,902,373.47	0.00	0.00
Support Serv - Business	5,127,574.43	3,658,095.99	0.00	1,469,478.44	1,469,478.44
Operations and Maintenance	3,951,421.19	189,026.59	0.00	3,762,394.60	0.00
Pupil Transportation	212,542.75	0.00	212,542.75	0.00	0.00
Support Serv - Planning & Research	729,224.48	0.00	729,224.48	0.00	0.00
Support Serv - Communication	204,667.97	0.00	204,667.97	0.00	0.00
Support Serv - Staff & Personnel	1,005,192.90	0.00	93,259.97	911,932.93	911,932.93
Support Serv - Technology	5,038,970.07	115,071.42	25,813.81	4,898,084.84	4,898,084.84
Support Serv - Pupil Accounting	253,569.01	0.00	253,569.01	0.00	0.00
Support Serv - Central - Other	1,238,605.07	0.00	1,238,605.07	0.00	0.00
Support Serv - Other	383,622.05	0.00	383,622.05	0.00	0.00
Community Services	27,270.00	0.00	27,270.00	0.00	0.00
Payments to Government Agencies	160,629,260.99	160,629,260.99	0.00	0.00	0.00
Facilities Acquisition	84,535.50	84,535.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,191,203.05	8,191,203.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,871,482.05	1,871,482.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,976,087.12	667,277.38	1,308,809.74	0.00	0.00
Internal Service Funds					
All Costs	6,431,745.45	6,431,745.45	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	269,434,205.13	**191,574,160.26**	**60,093,635.21**	**17,766,409.66**	**13,272,130.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63010 Birmingham Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	67,858,875.73	7,226.46	67,851,649.27	0.00	0.00
Support Serv - Pupil	6,928,139.43	0.00	6,928,139.43	0.00	0.00
Support Serv - Instructional	9,236,411.40	1,195.91	9,235,215.49	0.00	0.00
Support Serv - Board of Ed	461,483.93	0.00	461,483.93	0.00	0.00
Support Serv - Executive Adm	990,432.38	672.94	989,759.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,692,358.66	0.00	6,692,358.66	0.00	0.00
Support Serv - Business	1,691,850.56	669,862.72	0.00	1,021,987.84	1,021,987.84
Operations and Maintenance	9,369,266.93	0.00	0.00	9,369,266.93	0.00
Pupil Transportation	3,879,852.46	0.00	3,879,852.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	373,391.61	0.00	373,391.61	0.00	0.00
Support Serv - Staff & Personnel	751,852.78	0.00	31,620.00	720,232.78	720,232.78
Support Serv - Technology	1,024,101.30	0.00	0.00	1,024,101.30	1,024,101.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,647,595.12	0.00	1,647,595.12	0.00	0.00
Community Services	1,530,915.63	0.00	1,530,915.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,621,746.34	45,441.51	3,576,304.83	0.00	0.00
Support Serv - Pupil	1,482,215.06	0.00	1,482,215.06	0.00	0.00
Support Serv - Instructional	388,555.73	0.00	388,555.73	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	120,676.76	0.00	46,324.77	74,351.99	74,351.99
Operations and Maintenance	103,212.67	0.00	0.00	103,212.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,060,753.31	860,135.42	1,200,617.89	0.00	0.00
Community Services	1,955,652.01	33,451.86	1,922,200.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	142,223.50	142,223.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	143,541,257.93	143,541,257.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,853,590.72	5,853,590.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	271,706,411.95	**151,155,058.97**	**108,238,199.47**	**12,313,153.51**	**2,840,673.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,914,671.00	0.00	18,914,671.00	0.00	0.00
Support Serv - Pupil	3,045,340.29	0.00	3,045,340.29	0.00	0.00
Support Serv - Instructional	2,907,598.38	0.00	2,907,598.38	0.00	0.00
Support Serv - Board of Ed	331,494.19	0.00	331,494.19	0.00	0.00
Support Serv - Executive Adm	394,867.71	0.00	394,867.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,956,593.13	0.00	1,956,593.13	0.00	0.00
Support Serv - Business	656,981.20	90,950.59	92,034.70	473,995.91	473,995.91
Operations and Maintenance	4,464,524.49	2,703.98	288,390.12	4,173,430.39	0.00
Pupil Transportation	1,247,720.65	0.00	1,247,720.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	222,339.83	0.00	222,339.83	0.00	0.00
Support Serv - Staff & Personnel	514,340.20	0.00	3,015.58	511,324.62	511,324.62
Support Serv - Technology	97,080.49	0.00	0.00	97,080.49	97,080.49
Support Serv - Pupil Accounting	181,743.35	0.00	181,743.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	606,282.09	0.00	606,282.09	0.00	0.00
Community Services	2,246,709.17	0.00	2,246,709.17	0.00	0.00
Payments to Government Agencies	15,334.45	15,334.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,146,767.83	497,235.07	649,532.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,330,427.96	5,330,427.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,454,413.49	4,454,413.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,735,229.90	**10,391,065.54**	**33,088,332.95**	**5,255,831.41**	**1,082,401.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,549,867.97	958.86	35,548,909.11	0.00	0.00
Support Serv - Pupil	4,442,030.65	0.00	4,442,030.65	0.00	0.00
Support Serv - Instructional	2,408,824.58	0.00	2,408,824.58	0.00	0.00
Support Serv - Board of Ed	850,446.35	298,034.84	552,411.51	0.00	0.00
Support Serv - Executive Adm	209,960.47	0.00	209,960.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,255,707.93	0.00	4,255,707.93	0.00	0.00
Support Serv - Business	9,163,711.95	5,855,188.34	0.00	3,308,523.61	3,308,523.61
Operations and Maintenance	8,408,846.83	0.00	0.00	8,408,846.83	0.00
Pupil Transportation	4,211,037.62	0.00	4,211,037.62	0.00	0.00
Support Serv - Planning & Research	31,696.97	0.00	31,696.97	0.00	0.00
Support Serv - Communication	8,811.59	0.00	8,811.59	0.00	0.00
Support Serv - Staff & Personnel	150,423.16	0.00	76,335.48	74,087.68	74,087.68
Support Serv - Technology	1,735,500.67	0.00	8,000.00	1,727,500.67	1,727,500.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,718.90	16,843.18	360,875.72	0.00	0.00
Community Services	77,685.35	0.00	77,685.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,684,726.48	1,749,135.50	935,590.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,037,717.28	10,037,717.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,651.78	0.00	1,651.78	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,606,366.53	**17,957,878.00**	**53,129,529.74**	**13,518,958.79**	**5,110,111.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63040 School District of the City of Royal Oak
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,058,730.66	398,392.77	31,660,337.89	0.00	0.00
Support Serv - Pupil	4,602,553.68	0.00	4,602,553.68	0.00	0.00
Support Serv - Instructional	1,778,670.58	0.00	1,778,670.58	0.00	0.00
Support Serv - Board of Ed	292,508.87	0.00	292,508.87	0.00	0.00
Support Serv - Executive Adm	343,344.62	0.00	343,344.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,683,726.68	0.00	2,683,726.68	0.00	0.00
Support Serv - Business	1,149,072.20	271,299.60	0.00	877,772.60	877,772.60
Operations and Maintenance	4,153,412.05	18,397.23	6,315.00	4,128,699.82	0.00
Pupil Transportation	1,209,934.01	21,504.00	1,188,430.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,706.23	0.00	18,706.23	0.00	0.00
Support Serv - Staff & Personnel	584,915.12	0.00	0.00	584,915.12	584,915.12
Support Serv - Technology	1,339,909.84	303,661.00	52,645.45	983,603.39	983,603.39
Support Serv - Pupil Accounting	47,650.10	0.00	47,650.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,444.85	0.00	647,444.85	0.00	0.00
Community Services	745,970.67	0.00	745,970.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	255,295.47	255,295.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	878,562.88	0.00	878,562.88	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,242.81	0.00	3,242.81	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	722.30	0.00	722.30	0.00	0.00
Operations and Maintenance	85,118.61	0.00	0.00	85,118.61	0.00
Pupil Transportation	1,589.75	0.00	1,589.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,153,904.75	504,663.53	649,241.22	0.00	0.00
Community Services	515,361.83	0.00	515,361.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,320,206.14	11,320,206.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,162,323.52	2,162,323.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,032,878.22	**15,255,743.26**	**46,117,025.42**	**6,660,109.54**	**2,446,291.11**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,107,974.70	25,977.59	29,081,997.11	0.00	0.00
Support Serv - Pupil	3,518,403.06	0.00	3,518,403.06	0.00	0.00
Support Serv - Instructional	2,280,452.72	0.00	2,280,452.72	0.00	0.00
Support Serv - Board of Ed	67,330.36	0.00	67,330.36	0.00	0.00
Support Serv - Executive Adm	649,102.72	3,352.00	645,750.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,698,421.45	73,574.54	2,624,846.91	0.00	0.00
Support Serv - Business	942,375.25	138,453.59	8,348.47	795,573.19	795,573.19
Operations and Maintenance	3,735,942.31	231,357.00	70,002.77	3,434,582.54	0.00
Pupil Transportation	1,084,094.60	0.00	1,084,094.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,845.10	0.00	132,845.10	0.00	0.00
Support Serv - Staff & Personnel	222,362.90	0.00	1,289.43	221,073.47	221,073.47
Support Serv - Technology	1,011,598.79	180,823.47	6,700.29	824,075.03	824,075.03
Support Serv - Pupil Accounting	20,066.89	0.00	20,066.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	612,237.68	0.00	612,237.68	0.00	0.00
Community Services	49,167.55	0.00	49,167.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	25,183.63	0.00	25,183.63	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	236,011.72	0.00	0.00	236,011.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	866,710.11	285,238.70	581,471.41	0.00	0.00
Community Services	1,998,121.88	0.00	1,998,121.88	0.00	0.00
Payments to Government Agencies	120,764.26	120,764.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,512,736.93	3,512,736.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,104,685.83	1,104,685.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,996,590.44	**5,676,963.91**	**42,808,310.58**	**5,511,315.95**	**1,840,721.69**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,871,658.05	18,582.84	58,853,075.21	0.00	0.00
Support Serv - Pupil	6,520,284.24	0.00	6,520,284.24	0.00	0.00
Support Serv - Instructional	3,600,662.11	9,755.96	3,590,906.15	0.00	0.00
Support Serv - Board of Ed	132,678.80	8,640.07	124,038.73	0.00	0.00
Support Serv - Executive Adm	1,146,044.57	19,423.85	1,126,620.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,330,191.52	0.00	5,330,191.52	0.00	0.00
Support Serv - Business	4,407,674.95	3,686,251.68	0.00	721,423.27	721,423.27
Operations and Maintenance	6,896,724.77	22,656.00	483.78	6,873,584.99	0.00
Pupil Transportation	4,629,743.22	0.00	4,629,743.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	218,899.81	0.00	218,899.81	0.00	0.00
Support Serv - Staff & Personnel	888,490.40	584.04	0.00	887,906.36	887,906.36
Support Serv - Technology	1,427,499.75	124,303.53	0.00	1,303,196.22	1,303,196.22
Support Serv - Pupil Accounting	314,481.82	0.00	314,481.82	0.00	0.00
Support Serv - Central - Other	16,491.28	0.00	16,491.28	0.00	0.00
Support Serv - Other	794,877.84	0.00	794,877.84	0.00	0.00
Community Services	141,770.52	4,295.92	137,474.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	499,936.61	427,419.11	72,517.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,014,297.55	310,674.01	2,703,623.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,825,166.55	7,825,166.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	750.00	0.00	750.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	106,678,324.36	**12,457,753.56**	**84,434,459.96**	**9,786,110.84**	**2,912,525.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,321,922.21	39,583.85	23,282,338.36	0.00	0.00
Support Serv - Pupil	2,671,339.42	0.00	2,671,339.42	0.00	0.00
Support Serv - Instructional	716,282.03	0.00	716,282.03	0.00	0.00
Support Serv - Board of Ed	178,619.92	0.00	178,619.92	0.00	0.00
Support Serv - Executive Adm	349,672.12	0.00	349,672.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,054,106.86	0.00	2,054,106.86	0.00	0.00
Support Serv - Business	988,448.49	536,289.59	0.00	452,158.90	452,158.90
Operations and Maintenance	2,928,839.48	34,764.00	0.00	2,894,075.48	0.00
Pupil Transportation	1,099,508.09	0.00	1,099,508.09	0.00	0.00
Support Serv - Planning & Research	17,070.30	0.00	17,070.30	0.00	0.00
Support Serv - Communication	83,063.71	0.00	83,063.71	0.00	0.00
Support Serv - Staff & Personnel	171,781.85	3,750.00	1,654.00	166,377.85	166,377.85
Support Serv - Technology	376,136.83	0.00	0.00	376,136.83	376,136.83
Support Serv - Pupil Accounting	103,504.18	0.00	103,504.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	534,623.35	3,930.00	530,693.35	0.00	0.00
Community Services	4,279.83	811.03	3,468.80	0.00	0.00
Payments to Government Agencies	4,237.43	4,237.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,686.62	0.00	10,686.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,470.15	0.00	0.00	5,470.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,021,680.18	560,961.65	460,718.53	0.00	0.00
Community Services	855,615.63	0.00	855,615.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,366,150.91	10,366,150.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,495,086.51	4,495,086.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,358,126.10	**16,045,564.97**	**32,418,341.92**	**3,894,219.21**	**994,673.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,230,605.00	516,717.18	45,713,887.82	0.00	0.00
Support Serv - Pupil	5,737,770.78	0.00	5,737,770.78	0.00	0.00
Support Serv - Instructional	4,031,366.15	6,243.80	4,025,122.35	0.00	0.00
Support Serv - Board of Ed	145,555.45	0.00	145,555.45	0.00	0.00
Support Serv - Executive Adm	539,098.80	0.00	539,098.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,546,855.66	1,636.50	4,545,219.16	0.00	0.00
Support Serv - Business	1,423,880.22	443,336.93	0.00	980,543.29	980,543.29
Operations and Maintenance	7,510,299.13	163,534.83	73,646.18	7,273,118.12	0.00
Pupil Transportation	3,718,409.69	423,375.00	3,295,034.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	537,044.54	2,101.69	534,942.85	0.00	0.00
Support Serv - Staff & Personnel	1,057,427.10	2,714.44	2,800.00	1,051,912.66	1,051,912.66
Support Serv - Technology	1,565,642.90	206,085.30	0.00	1,359,557.60	1,359,557.60
Support Serv - Pupil Accounting	337,544.58	0.00	337,544.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,251,516.23	0.00	2,251,516.23	0.00	0.00
Community Services	1,394,181.43	10,564.79	1,383,616.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,794,642.56	6,325.02	10,788,317.54	0.00	0.00
Support Serv - Pupil	2,338,374.21	0.00	2,338,374.21	0.00	0.00
Support Serv - Instructional	804,724.65	0.00	804,724.65	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	642,161.10	0.00	642,161.10	0.00	0.00
Support Serv - Business	1,548.75	0.00	0.00	1,548.75	1,548.75
Operations and Maintenance	1,874,243.34	0.00	0.00	1,874,243.34	0.00
Pupil Transportation	55,696.72	0.00	55,696.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,429.95	0.00	0.00	1,429.95	1,429.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,328,846.81	1,221,088.54	1,107,758.27	0.00	0.00
Community Services	1,442,497.20	0.00	1,442,497.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,082,372.35	3,082,372.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,839,152.20	11,839,152.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,685,775.81	10,685,775.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	126,918,663.31	**28,611,024.38**	**85,765,285.22**	**12,542,353.71**	**3,394,992.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,712,943.62	58,755.28	12,654,188.34	0.00	0.00
Support Serv - Pupil	1,184,466.55	0.00	1,184,466.55	0.00	0.00
Support Serv - Instructional	627,884.51	0.00	627,884.51	0.00	0.00
Support Serv - Board of Ed	40,229.82	0.00	40,229.82	0.00	0.00
Support Serv - Executive Adm	271,965.16	0.00	271,965.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,247,022.28	0.00	1,247,022.28	0.00	0.00
Support Serv - Business	422,834.44	18,276.32	177.35	404,380.77	404,380.77
Operations and Maintenance	1,237,959.81	0.00	123.39	1,237,836.42	0.00
Pupil Transportation	618,489.00	4,296.20	614,192.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,185.56	0.00	6,185.56	0.00	0.00
Support Serv - Staff & Personnel	54,030.10	0.00	4,927.29	49,102.81	49,102.81
Support Serv - Technology	250,777.18	1,479.95	0.00	249,297.23	249,297.23
Support Serv - Pupil Accounting	126,404.55	0.00	126,404.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,377.25	0.00	291,377.25	0.00	0.00
Community Services	2,205.99	0.00	2,205.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	664,179.24	320,122.72	344,056.52	0.00	0.00
Community Services	304,675.20	5,568.18	299,107.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	36,895.29	36,895.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,503,761.30	1,503,761.30	0.00	0.00	0.00
Trust Funds					
All Costs *	5,800.00	0.00	5,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,610,086.85	**1,949,155.24**	**17,720,314.38**	**1,940,617.23**	**702,780.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,056,086.59	83,126.33	45,972,960.26	0.00	0.00
Support Serv - Pupil	4,418,359.79	0.00	4,418,359.79	0.00	0.00
Support Serv - Instructional	4,084,486.81	19,140.00	4,065,346.81	0.00	0.00
Support Serv - Board of Ed	113,863.57	0.00	113,863.57	0.00	0.00
Support Serv - Executive Adm	357,477.21	0.00	357,477.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,332,602.10	0.00	3,332,602.10	0.00	0.00
Support Serv - Business	1,531,831.69	912,719.49	14,169.18	604,943.02	604,943.02
Operations and Maintenance	3,796,124.47	5,318.75	4,346.00	3,786,459.72	0.00
Pupil Transportation	2,377,099.28	512,609.00	1,864,490.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,408.30	0.00	49,408.30	0.00	0.00
Support Serv - Staff & Personnel	389,971.60	0.00	16,113.87	373,857.73	373,857.73
Support Serv - Technology	151,852.39	0.00	78,851.51	73,000.88	73,000.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	134,230.06	0.00	134,230.06	0.00	0.00
Support Serv - Other	899,268.01	0.00	899,268.01	0.00	0.00
Community Services	1,325,260.18	13,113.29	1,312,146.89	0.00	0.00
Payments to Government Agencies	10,072.95	10,072.95	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	46,581.99	0.00	46,581.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,418.21	0.00	2,116.09	4,302.12	4,302.12
Operations and Maintenance	1,002,886.20	0.00	0.00	1,002,886.20	0.00
Pupil Transportation	22,860.32	0.00	22,860.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,256,676.42	1,127,001.91	1,129,674.51	0.00	0.00
Community Services	461,664.01	0.00	461,664.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,779,229.08	13,779,229.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,035,624.56	2,035,624.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,641,935.79	**18,497,955.36**	**64,298,530.76**	**5,845,449.67**	**1,056,103.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,853,372.36	279,814.89	29,573,557.47	0.00	0.00
Support Serv - Pupil	2,539,457.95	0.00	2,539,457.95	0.00	0.00
Support Serv - Instructional	1,504,761.96	27,251.65	1,477,510.31	0.00	0.00
Support Serv - Board of Ed	125,039.06	0.00	125,039.06	0.00	0.00
Support Serv - Executive Adm	366,819.52	0.00	366,819.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,040,225.12	0.00	3,040,225.12	0.00	0.00
Support Serv - Business	615,575.61	168,604.00	0.00	446,971.61	446,971.61
Operations and Maintenance	3,140,971.72	0.00	0.00	3,140,971.72	0.00
Pupil Transportation	2,015,639.95	54,187.70	1,961,452.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	252,192.63	7,968.39	244,224.24	0.00	0.00
Support Serv - Staff & Personnel	374,033.19	0.00	4,883.00	369,150.19	369,150.19
Support Serv - Technology	965,028.59	84,652.45	0.00	880,376.14	880,376.14
Support Serv - Pupil Accounting	215,002.40	0.00	215,002.40	0.00	0.00
Support Serv - Central - Other	30,000.00	0.00	30,000.00	0.00	0.00
Support Serv - Other	993,235.81	17,266.81	975,969.00	0.00	0.00
Community Services	19,919.80	3,000.00	16,919.80	0.00	0.00
Payments to Government Agencies	323,752.00	323,752.00	0.00	0.00	0.00
Facilities Acquisition	362,259.27	362,259.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	152,456.77	10,547.49	141,909.28	0.00	0.00
Support Serv - Pupil	2,338.10	0.00	2,338.10	0.00	0.00
Support Serv - Instructional	13,264.26	0.00	13,264.26	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,726.38	0.00	0.00	18,726.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,132.69	0.00	0.00	9,132.69	9,132.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,640,369.60	1,018,635.22	621,734.38	0.00	0.00
Community Services	828,002.07	0.00	828,002.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,876.14	1,876.14	0.00	0.00	0.00
Debt Service Funds					
All Costs **	62,691,463.79	62,691,463.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,953,254.84	1,953,254.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	114,048,171.58	**67,004,534.64**	**42,178,308.21**	**4,865,328.73**	**1,705,630.63**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63130 Hazel Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,857,358.14	52,479.75	27,804,878.39	0.00	0.00
Support Serv - Pupil	2,394,624.52	0.00	2,394,624.52	0.00	0.00
Support Serv - Instructional	1,866,062.98	0.00	1,866,062.98	0.00	0.00
Support Serv - Board of Ed	320,306.25	0.00	320,306.25	0.00	0.00
Support Serv - Executive Adm	402,574.57	0.00	402,574.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,772,932.47	0.00	1,772,932.47	0.00	0.00
Support Serv - Business	848,500.36	265,017.88	0.00	583,482.48	583,482.48
Operations and Maintenance	5,244,761.26	0.00	86,983.84	5,157,777.42	0.00
Pupil Transportation	274,736.42	0.00	274,736.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45.00	0.00	45.00	0.00	0.00
Support Serv - Staff & Personnel	23,407.96	0.00	15,573.91	7,834.05	7,834.05
Support Serv - Technology	420,115.21	1,938.00	45.00	418,132.21	418,132.21
Support Serv - Pupil Accounting	16,237.45	0.00	16,237.45	0.00	0.00
Support Serv - Central - Other	499.17	0.00	499.17	0.00	0.00
Support Serv - Other	476,683.79	0.00	476,683.79	0.00	0.00
Community Services	286,168.23	0.00	286,168.23	0.00	0.00
Payments to Government Agencies	167,320.00	167,320.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,861,402.94	0.00	4,861,402.94	0.00	0.00
Support Serv - Pupil	1,743,828.25	0.00	1,743,828.25	0.00	0.00
Support Serv - Instructional	598,362.84	0.00	598,362.84	0.00	0.00
Support Serv - Board of Ed	928.57	0.00	928.57	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,477.68	0.00	0.00	20,477.68	0.00
Pupil Transportation	411,693.27	0.00	411,693.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,554,387.07	706,585.93	847,801.14	0.00	0.00
Community Services	180,515.61	6,481.46	174,034.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,187,460.76	4,187,460.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,841,273.14	2,841,273.14	0.00	0.00	0.00
Trust Funds					
All Costs *	11,190.38	6,946.64	4,243.74	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,783,854.29	**8,235,503.56**	**44,360,646.89**	**6,187,703.84**	**1,009,448.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,632,893.46	23,156.51	7,609,736.95	0.00	0.00
Support Serv - Pupil	773,414.66	0.00	773,414.66	0.00	0.00
Support Serv - Instructional	552,311.10	4,499.85	547,811.25	0.00	0.00
Support Serv - Board of Ed	99,470.42	0.00	99,470.42	0.00	0.00
Support Serv - Executive Adm	345,083.33	0.00	345,083.33	0.00	0.00
Support Serv - Grant Writer	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - School Adm	985,422.39	0.00	985,422.39	0.00	0.00
Support Serv - Business	410,776.49	59,664.26	0.00	351,112.23	351,112.23
Operations and Maintenance	1,628,118.82	12,200.00	105,166.26	1,510,752.56	0.00
Pupil Transportation	246,463.40	0.00	246,463.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,715.98	0.00	23,715.98	0.00	0.00
Support Serv - Staff & Personnel	1,831.19	0.00	336.35	1,494.84	1,494.84
Support Serv - Technology	66,534.77	0.00	0.00	66,534.77	66,534.77
Support Serv - Pupil Accounting	32,955.35	0.00	32,955.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,000.88	0.00	136,000.88	0.00	0.00
Community Services	59,019.85	0.00	59,019.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,837.98	379,171.58	409,666.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,944,698.98	1,944,698.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,730,049.05	**2,423,391.18**	**11,376,763.47**	**1,929,894.40**	**419,141.84**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,364,676.00	60,889.00	88,303,787.00	0.00	0.00
Support Serv - Pupil	9,901,601.00	0.00	9,901,601.00	0.00	0.00
Support Serv - Instructional	6,626,578.00	98,650.00	6,527,928.00	0.00	0.00
Support Serv - Board of Ed	340,450.00	0.00	340,450.00	0.00	0.00
Support Serv - Executive Adm	1,596,840.00	0.00	1,596,840.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,269,313.00	0.00	7,269,313.00	0.00	0.00
Support Serv - Business	2,477,853.00	1,664,285.00	0.00	813,568.00	813,568.00
Operations and Maintenance	8,364,251.00	37,741.00	0.00	8,326,510.00	0.00
Pupil Transportation	3,484,511.00	0.00	3,484,511.00	0.00	0.00
Support Serv - Planning & Research	162,420.00	0.00	162,420.00	0.00	0.00
Support Serv - Communication	297,818.00	0.00	297,818.00	0.00	0.00
Support Serv - Staff & Personnel	399,859.00	2,209.00	0.00	397,650.00	397,650.00
Support Serv - Technology	656,057.00	9,342.00	0.00	646,715.00	646,715.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,708,783.00	12,081.00	1,696,702.00	0.00	0.00
Community Services	74,728.00	0.00	74,728.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	91,187.00	91,187.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	55,454.00	0.00	55,454.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	87,218.00	0.00	87,218.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	93,039.00	0.00	0.00	93,039.00	93,039.00
Operations and Maintenance	186,292.00	0.00	0.00	186,292.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,323.00	0.00	1,323.00	0.00	0.00
Support Serv - Staff & Personnel	2,306.00	0.00	0.00	2,306.00	2,306.00
Support Serv - Technology	6,896.00	0.00	0.00	6,896.00	6,896.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,143,430.00	1,289,981.00	1,853,449.00	0.00	0.00
Community Services	3,586,421.00	7,954.00	3,578,467.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	61,526,787.00	61,526,787.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	357,176.00	357,176.00	0.00	0.00	0.00
Trust Funds					
All Costs *	164,065.00	0.00	164,065.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,930.00	10,930.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	201,038,262.00	**65,169,212.00**	**125,396,074.00**	**10,472,976.00**	**1,960,174.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,663,262.58	5,576.30	40,657,686.28	0.00	0.00
Support Serv - Pupil	3,709,923.30	0.00	3,709,923.30	0.00	0.00
Support Serv - Instructional	3,226,861.54	0.00	3,226,861.54	0.00	0.00
Support Serv - Board of Ed	109,823.71	0.00	109,823.71	0.00	0.00
Support Serv - Executive Adm	490,277.00	0.00	490,277.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,881,487.45	0.00	3,881,487.45	0.00	0.00
Support Serv - Business	996,316.31	315,421.92	10,445.58	670,448.81	670,448.81
Operations and Maintenance	4,544,188.16	0.00	19,241.20	4,524,946.96	0.00
Pupil Transportation	2,750,446.27	0.00	2,750,446.27	0.00	0.00
Support Serv - Planning & Research	5,300.00	0.00	5,300.00	0.00	0.00
Support Serv - Communication	312,878.07	0.00	312,878.07	0.00	0.00
Support Serv - Staff & Personnel	516,423.74	0.00	10,746.35	505,677.39	505,677.39
Support Serv - Technology	631,193.50	0.00	191,952.47	439,241.03	439,241.03
Support Serv - Pupil Accounting	74,767.94	0.00	74,767.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	999,940.88	0.00	999,940.88	0.00	0.00
Community Services	284,195.47	1,000.00	283,195.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,649,178.40	0.00	1,649,178.40	0.00	0.00
Support Serv - Pupil	683,326.16	0.00	683,326.16	0.00	0.00
Support Serv - Instructional	195,769.60	0.00	195,769.60	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,884.84	0.00	3,884.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,956,951.01	916,665.68	1,040,285.33	0.00	0.00
Community Services	1,917,593.81	0.00	1,917,593.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,302,916.21	20,302,916.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,178,244.16	4,178,244.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	94,085,150.11	**25,719,824.27**	**62,225,011.65**	**6,140,314.19**	**1,615,367.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63180 Brandon School District in the Counties of Oakland and Lapeer
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,510,197.15	61,237.25	16,448,959.90	0.00	0.00
Support Serv - Pupil	1,703,149.57	0.00	1,703,149.57	0.00	0.00
Support Serv - Instructional	856,362.35	770.92	855,591.43	0.00	0.00
Support Serv - Board of Ed	192,630.15	0.00	192,630.15	0.00	0.00
Support Serv - Executive Adm	231,721.58	0.00	231,721.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,461,313.09	0.00	1,461,313.09	0.00	0.00
Support Serv - Business	403,691.62	1,114.39	1,941.00	400,636.23	400,636.23
Operations and Maintenance	2,866,570.02	0.00	0.00	2,866,570.02	0.00
Pupil Transportation	1,870,048.19	279.59	1,869,768.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	213,279.97	0.00	0.00	213,279.97	213,279.97
Support Serv - Technology	728,158.49	0.00	0.00	728,158.49	728,158.49
Support Serv - Pupil Accounting	98,073.43	0.00	98,073.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	580,942.88	6,457.06	574,485.82	0.00	0.00
Community Services	168,227.80	0.00	168,227.80	0.00	0.00
Payments to Government Agencies	519,489.18	519,489.18	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	992,041.69	527,169.36	464,872.33	0.00	0.00
Community Services	104,006.17	811.57	103,194.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,919,470.33	7,919,470.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	307,202.51	307,202.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,726,576.17	**9,344,002.16**	**24,173,929.30**	**4,208,644.71**	**1,342,074.69**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,152,967.71	26,210.68	50,126,757.03	0.00	0.00
Support Serv - Pupil	5,344,880.62	0.00	5,344,880.62	0.00	0.00
Support Serv - Instructional	2,776,423.61	2,208.00	2,774,215.61	0.00	0.00
Support Serv - Board of Ed	150,804.76	0.00	150,804.76	0.00	0.00
Support Serv - Executive Adm	668,406.26	0.00	668,406.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,345,775.62	0.00	3,345,775.62	0.00	0.00
Support Serv - Business	1,871,242.64	973,945.10	0.00	897,297.54	897,297.54
Operations and Maintenance	6,379,599.86	24,410.24	0.00	6,355,189.62	0.00
Pupil Transportation	2,839,589.05	0.00	2,839,589.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	90,083.03	0.00	90,083.03	0.00	0.00
Support Serv - Staff & Personnel	318,349.60	0.00	822.79	317,526.81	317,526.81
Support Serv - Technology	1,519,955.53	129,822.61	196,821.15	1,193,311.77	1,193,311.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	482,465.69	0.00	482,465.69	0.00	0.00
Support Serv - Other	767,492.58	0.00	767,492.58	0.00	0.00
Community Services	696,094.64	0.00	696,094.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,153.48	0.00	3,153.48	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,784.22	0.00	0.00	12,784.22	12,784.22
Operations and Maintenance	68,152.45	0.00	0.00	68,152.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,012,661.97	1,046,392.48	966,269.49	0.00	0.00
Community Services	938,407.58	0.00	938,407.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	53,947,502.98	53,947,502.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,536,946.03	10,536,946.03	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	144,923,739.91	**66,687,438.12**	**69,392,039.38**	**8,844,262.41**	**2,420,920.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	85,577,327.66	80,870.13	85,496,457.53	0.00	0.00
Support Serv - Pupil	13,332,148.09	0.00	13,332,148.09	0.00	0.00
Support Serv - Instructional	8,076,196.93	51,047.39	8,025,149.54	0.00	0.00
Support Serv - Board of Ed	194,093.51	0.00	194,093.51	0.00	0.00
Support Serv - Executive Adm	1,283,592.80	0.00	1,283,592.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,166,228.69	0.00	7,166,228.69	0.00	0.00
Support Serv - Business	2,294,833.63	990,421.05	1,142.03	1,303,270.55	1,303,270.55
Operations and Maintenance	10,267,287.89	51,322.96	0.00	10,215,964.93	0.00
Pupil Transportation	6,052,562.98	0.00	6,052,562.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	387,267.84	0.00	387,267.84	0.00	0.00
Support Serv - Staff & Personnel	970,383.11	0.00	667.32	969,715.79	969,715.79
Support Serv - Technology	1,659,710.54	51,937.50	41,794.00	1,565,979.04	1,565,979.04
Support Serv - Pupil Accounting	40,465.20	0.00	40,465.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,030,460.05	0.00	2,030,460.05	0.00	0.00
Community Services	1,433,219.32	0.00	1,433,219.32	0.00	0.00
Payments to Government Agencies	6,864.72	6,864.72	0.00	0.00	0.00
Facilities Acquisition	23,976.83	23,976.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,241,312.05	66.81	6,241,245.24	0.00	0.00
Support Serv - Pupil	1,653,256.34	0.00	1,653,256.34	0.00	0.00
Support Serv - Instructional	502,721.40	0.00	502,721.40	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	293,346.20	89,505.00	0.00	203,841.20	0.00
Pupil Transportation	167,232.47	0.00	167,232.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,569,226.40	1,666,688.47	1,902,537.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	655,351.78	655,351.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,490,370.57	20,490,370.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,407,919.77	3,407,919.77	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	177,777,356.77	**27,566,342.98**	**135,952,242.28**	**14,258,771.51**	**3,838,965.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,772,742.34	19,890.22	19,752,852.12	0.00	0.00
Support Serv - Pupil	3,503,123.86	0.00	3,503,123.86	0.00	0.00
Support Serv - Instructional	855,855.95	1,285.33	854,570.62	0.00	0.00
Support Serv - Board of Ed	67,487.56	0.00	67,487.56	0.00	0.00
Support Serv - Executive Adm	271,922.46	0.00	271,922.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,890,569.89	2,729.07	1,887,840.82	0.00	0.00
Support Serv - Business	558,036.46	115,072.29	0.00	442,964.17	442,964.17
Operations and Maintenance	2,351,293.87	0.00	0.00	2,351,293.87	0.00
Pupil Transportation	2,425,125.73	623,765.98	1,801,359.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	115,459.82	0.00	0.00	115,459.82	115,459.82
Support Serv - Technology	622,263.96	82,065.22	0.00	540,198.74	540,198.74
Support Serv - Pupil Accounting	83,151.55	0.00	83,151.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	701,739.97	0.00	701,739.97	0.00	0.00
Community Services	12,781.73	0.00	12,781.73	0.00	0.00
Payments to Government Agencies	13,347.00	13,347.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	247,851.82	1,683.25	246,168.57	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	21,350.16	0.00	21,350.16	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,740.50	0.00	0.00	10,740.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	37,714.97	906.34	36,808.63	0.00	0.00
Support Serv - Other	1,274,384.29	578,364.46	696,019.83	0.00	0.00
Community Services	562,278.70	6,657.45	555,621.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,845,844.31	6,845,844.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,245,066.90	**8,291,610.92**	**30,492,798.88**	**3,460,657.10**	**1,098,622.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	51,856,769.85	155,679.34	51,701,090.51	0.00	0.00
Support Serv - Pupil	7,513,157.03	0.00	7,513,157.03	0.00	0.00
Support Serv - Instructional	3,499,850.28	4,784.00	3,495,066.28	0.00	0.00
Support Serv - Board of Ed	197,689.52	0.00	197,689.52	0.00	0.00
Support Serv - Executive Adm	443,690.34	0.00	443,690.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,074,794.79	2,082.09	5,072,712.70	0.00	0.00
Support Serv - Business	1,305,107.70	1,382.19	20,556.49	1,283,169.02	1,283,169.02
Operations and Maintenance	8,621,504.24	14,346.91	0.00	8,607,157.33	0.00
Pupil Transportation	5,205,064.52	3,260.97	5,201,803.55	0.00	0.00
Support Serv - Planning & Research	8,864.93	0.00	8,864.93	0.00	0.00
Support Serv - Communication	315,373.46	286.19	315,087.27	0.00	0.00
Support Serv - Staff & Personnel	591,139.32	0.00	23,544.46	567,594.86	567,594.86
Support Serv - Technology	1,165,036.08	8,324.95	20,052.00	1,136,659.13	1,136,659.13
Support Serv - Pupil Accounting	76,340.40	0.00	76,340.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,202,792.71	0.00	1,202,792.71	0.00	0.00
Community Services	107,603.61	689.98	106,913.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,180.00	21,180.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,384,435.22	6,783.18	1,377,652.04	0.00	0.00
Support Serv - Pupil	61,500.41	0.00	61,500.41	0.00	0.00
Support Serv - Instructional	75,426.40	0.00	75,426.40	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	301,916.17	1,683.54	300,232.63	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	185,250.00	0.00	0.00	185,250.00	0.00
Pupil Transportation	3,299.37	0.00	3,299.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,902,796.73	1,316,518.49	1,586,278.24	0.00	0.00
Community Services	2,793,863.99	35,420.64	2,758,443.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	34,746,381.69	34,746,381.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,034,927.82	3,034,927.82	0.00	0.00	0.00
Trust Funds					
All Costs *	12,413.40	0.00	12,413.40	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	132,708,169.98	**39,353,731.98**	**81,574,607.66**	**11,779,830.34**	**2,987,423.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,273,069.38	280,648.60	47,992,420.78	0.00	0.00
Support Serv - Pupil	6,447,063.84	4,918.05	6,442,145.79	0.00	0.00
Support Serv - Instructional	2,260,096.97	36,145.48	2,223,951.49	0.00	0.00
Support Serv - Board of Ed	121,026.11	0.00	121,026.11	0.00	0.00
Support Serv - Executive Adm	714,911.09	0.00	714,911.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,243,712.92	1,361.64	4,242,351.28	0.00	0.00
Support Serv - Business	1,060,085.27	121,765.24	62,377.79	875,942.24	875,942.24
Operations and Maintenance	6,378,843.59	303,627.01	258.97	6,074,957.61	0.00
Pupil Transportation	4,015,110.07	1,405.94	4,013,704.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	937,464.61	5,325.38	62,181.93	869,957.30	869,957.30
Support Serv - Technology	1,274,451.90	82,963.28	0.00	1,191,488.62	1,191,488.62
Support Serv - Pupil Accounting	99,435.85	0.00	99,435.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,216,355.58	25,834.44	1,190,521.14	0.00	0.00
Community Services	308,903.82	3,238.70	305,665.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,425,739.28	1,342,497.28	1,083,242.00	0.00	0.00
Community Services	1,705,483.77	12,059.80	1,693,423.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,411,413.34	15,411,413.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,964,274.72	2,964,274.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,857,442.11	**20,597,478.90**	**70,247,617.44**	**9,012,345.77**	**2,937,388.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,169,249.52	138,317.51	37,030,932.01	0.00	0.00
Support Serv - Pupil	3,335,632.29	0.00	3,335,632.29	0.00	0.00
Support Serv - Instructional	2,988,103.16	29,515.72	2,958,587.44	0.00	0.00
Support Serv - Board of Ed	15,248.85	0.00	15,248.85	0.00	0.00
Support Serv - Executive Adm	913,456.11	18,173.06	895,283.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,942,318.92	0.00	3,942,318.92	0.00	0.00
Support Serv - Business	760,990.83	0.00	0.00	760,990.83	760,990.83
Operations and Maintenance	6,535,956.63	121,930.01	0.00	6,414,026.62	0.00
Pupil Transportation	2,730,649.32	773.93	2,729,875.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,242.57	0.00	41,242.57	0.00	0.00
Support Serv - Staff & Personnel	293,179.50	0.00	0.00	293,179.50	293,179.50
Support Serv - Technology	384,891.68	0.00	0.00	384,891.68	384,891.68
Support Serv - Pupil Accounting	72,981.43	0.00	72,981.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,355,351.00	61,108.47	1,294,242.53	0.00	0.00
Community Services	110,871.40	0.00	110,871.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	60,448.65	0.00	0.00	60,448.65	0.00
Pupil Transportation	3,559.47	0.00	3,559.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,324,780.42	597,367.77	727,412.65	0.00	0.00
Community Services	1,137,819.40	76,728.09	1,061,091.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	74,235,057.58	74,235,057.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,920,260.05	1,920,260.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	139,332,048.78	**77,199,232.19**	**54,219,279.31**	**7,913,537.28**	**1,439,062.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63250 Oak Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,370,973.52	0.00	27,370,973.52	0.00	0.00
Support Serv - Pupil	2,247,505.31	0.00	2,247,505.31	0.00	0.00
Support Serv - Instructional	1,607,566.83	0.00	1,607,566.83	0.00	0.00
Support Serv - Board of Ed	129,003.24	0.00	129,003.24	0.00	0.00
Support Serv - Executive Adm	204,804.70	0.00	204,804.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,852,255.18	0.00	1,852,255.18	0.00	0.00
Support Serv - Business	952,877.46	413,166.58	591.06	539,119.82	539,119.82
Operations and Maintenance	3,146,234.52	12,662.80	200,000.00	2,933,571.72	0.00
Pupil Transportation	1,408,963.21	0.00	1,408,963.21	0.00	0.00
Support Serv - Planning & Research	16,925.00	0.00	16,925.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	75,409.10	0.00	5,010.76	70,398.34	70,398.34
Support Serv - Technology	450,646.56	14,788.84	0.00	435,857.72	435,857.72
Support Serv - Pupil Accounting	95,872.40	0.00	95,872.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,931.31	0.00	267,931.31	0.00	0.00
Community Services	1,748,605.38	0.00	1,748,605.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	151,138.85	0.00	145,843.10	5,295.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,670,732.45	919,476.67	751,255.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,734,573.91	3,734,573.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	203,632.98	203,632.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,335,651.91	**5,298,301.78**	**38,053,106.78**	**3,984,243.35**	**1,045,375.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	98,864,235.04	784,034.29	98,080,200.75	0.00	0.00
Support Serv - Pupil	14,423,371.38	27,933.57	14,395,437.81	0.00	0.00
Support Serv - Instructional	5,400,321.41	53,536.55	5,346,784.86	0.00	0.00
Support Serv - Board of Ed	291,552.11	2,263.03	289,289.08	0.00	0.00
Support Serv - Executive Adm	668,019.78	4,286.99	663,732.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,385,386.51	19,080.77	7,366,305.74	0.00	0.00
Support Serv - Business	2,263,347.78	519,885.64	884.95	1,742,577.19	1,742,577.19
Operations and Maintenance	12,398,597.81	203,484.66	216.25	12,194,896.90	0.00
Pupil Transportation	7,502,493.51	756,524.24	6,745,969.27	0.00	0.00
Support Serv - Planning & Research	1,854.25	0.00	1,854.25	0.00	0.00
Support Serv - Communication	220,961.12	531.23	220,429.89	0.00	0.00
Support Serv - Staff & Personnel	2,298,511.80	10,457.75	3,000.00	2,285,054.05	2,285,054.05
Support Serv - Technology	2,685,114.45	598,372.05	269,110.40	1,817,632.00	1,817,632.00
Support Serv - Pupil Accounting	189,707.70	3,420.50	186,287.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	233,340.14	1,400.00	231,940.14	0.00	0.00
Community Services	2,426,223.00	22,417.87	2,403,805.13	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	3,833.61	836.01	2,997.60	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	144,138.00	0.00	144,138.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	49,218.22	0.00	0.00	49,218.22	49,218.22
Operations and Maintenance	286,521.03	0.00	225,751.20	60,769.83	0.00
Pupil Transportation	112,313.48	0.00	112,313.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,721,183.76	289,295.30	5,431,888.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	57,629,284.52	57,629,284.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	554,076.97	554,076.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	221,759,607.38	**61,485,121.94**	**142,124,337.25**	**18,150,148.19**	**5,894,481.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,115,479.88	12,034.78	14,103,445.10	0.00	0.00
Support Serv - Pupil	1,543,516.32	0.00	1,543,516.32	0.00	0.00
Support Serv - Instructional	451,340.98	12,132.75	439,208.23	0.00	0.00
Support Serv - Board of Ed	322,228.27	0.00	322,228.27	0.00	0.00
Support Serv - Executive Adm	498,315.50	0.00	498,315.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,282,962.81	0.00	1,282,962.81	0.00	0.00
Support Serv - Business	423,298.32	96,046.87	0.00	327,251.45	327,251.45
Operations and Maintenance	2,052,745.66	0.00	0.00	2,052,745.66	0.00
Pupil Transportation	874,269.76	0.00	874,269.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,104.92	0.00	0.00	12,104.92	12,104.92
Support Serv - Technology	343,114.33	0.00	0.00	343,114.33	343,114.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,063.07	0.00	227,063.07	0.00	0.00
Community Services	34,097.00	0.00	34,097.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,699.51	0.00	7,699.51	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,491.40	250,416.77	389,074.63	0.00	0.00
Community Services	659,502.07	0.00	659,502.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,672,275.27	2,672,275.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	723,823.42	723,823.42	0.00	0.00	0.00
Trust Funds					
All Costs *	3,838.78	0.00	3,838.78	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,887,167.27	**3,766,729.86**	**20,385,221.05**	**2,735,216.36**	**682,470.70**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,275,377.87	295,522.33	18,979,855.54	0.00	0.00
Support Serv - Pupil	1,608,272.07	0.00	1,608,272.07	0.00	0.00
Support Serv - Instructional	1,790,724.47	21,619.70	1,769,104.77	0.00	0.00
Support Serv - Board of Ed	73,880.48	0.00	73,880.48	0.00	0.00
Support Serv - Executive Adm	365,068.55	0.00	365,068.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,249,364.40	0.00	2,249,364.40	0.00	0.00
Support Serv - Business	487,047.53	6,157.14	0.00	480,890.39	480,890.39
Operations and Maintenance	2,933,623.03	345.01	0.00	2,933,278.02	0.00
Pupil Transportation	634,356.52	0.00	634,356.52	0.00	0.00
Support Serv - Planning & Research	2,646.00	0.00	2,646.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	283,467.05	0.00	0.00	283,467.05	283,467.05
Support Serv - Technology	82,404.89	0.00	0.00	82,404.89	82,404.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,559.37	0.00	49,559.37	0.00	0.00
Support Serv - Other	340,855.29	0.00	340,855.29	0.00	0.00
Community Services	275,550.24	0.00	275,550.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,955,928.97	10,808.00	1,945,120.97	0.00	0.00
Support Serv - Pupil	347,116.17	0.00	347,116.17	0.00	0.00
Support Serv - Instructional	144,459.86	0.00	144,459.86	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	49,099.95	0.00	49,099.95	0.00	0.00
Support Serv - Business	125.50	125.50	0.00	0.00	0.00
Operations and Maintenance	312.20	0.00	0.00	312.20	0.00
Pupil Transportation	41,931.04	0.00	41,931.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,357,511.29	604,223.80	753,287.49	0.00	0.00
Community Services	1,164,916.42	0.00	1,164,916.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,666,335.00	2,666,335.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,424,783.13	1,424,783.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,604,717.29	**5,029,919.61**	**30,794,445.13**	**3,780,352.55**	**846,762.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	102,819,241.18	140,373.62	102,678,867.56	0.00	0.00
Support Serv - Pupil	12,773,094.06	0.00	12,773,094.06	0.00	0.00
Support Serv - Instructional	5,369,083.89	25,718.46	5,343,365.43	0.00	0.00
Support Serv - Board of Ed	149,843.16	0.00	149,843.16	0.00	0.00
Support Serv - Executive Adm	474,362.69	0.00	474,362.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,639,107.02	13,796.90	8,625,310.12	0.00	0.00
Support Serv - Business	2,007,110.14	55,895.24	150,939.06	1,800,275.84	1,800,275.84
Operations and Maintenance	9,950,397.51	15,568.31	0.00	9,934,829.20	0.00
Pupil Transportation	7,729,486.97	340,976.00	7,388,510.97	0.00	0.00
Support Serv - Planning & Research	21,323.15	0.00	21,323.15	0.00	0.00
Support Serv - Communication	426,553.42	0.00	426,553.42	0.00	0.00
Support Serv - Staff & Personnel	904,373.24	687.36	1,141.76	902,544.12	902,544.12
Support Serv - Technology	1,987,134.46	7,840.62	29,140.00	1,950,153.84	1,950,153.84
Support Serv - Pupil Accounting	296,940.43	0.00	296,940.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,061,755.51	1,468.80	2,060,286.71	0.00	0.00
Community Services	187,461.79	450.90	187,010.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	476,129.07	0.00	476,129.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,782.12	0.00	8,782.12	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	16,011.29	0.00	0.00	16,011.29	16,011.29
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,764,523.91	2,061,711.09	2,702,812.82	0.00	0.00
Community Services	2,095,682.25	26,609.60	2,069,072.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,211,405.03	26,211,405.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,710,112.83	2,710,112.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	192,079,915.12	**31,612,614.76**	**145,863,486.07**	**14,603,814.29**	**4,668,985.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,674,141.00	234,993.00	62,439,148.00	0.00	0.00
Support Serv - Pupil	9,646,462.00	2,783.00	9,643,679.00	0.00	0.00
Support Serv - Instructional	4,513,500.00	90,017.00	4,423,483.00	0.00	0.00
Support Serv - Board of Ed	398,508.00	0.00	398,508.00	0.00	0.00
Support Serv - Executive Adm	1,263,042.00	1,309.00	1,261,733.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,231,565.00	1,776.00	6,229,789.00	0.00	0.00
Support Serv - Business	1,613,602.00	751,652.00	5,447.00	856,503.00	856,503.00
Operations and Maintenance	9,986,559.00	30,654.00	78,659.00	9,877,246.00	0.00
Pupil Transportation	4,242,182.00	0.00	4,242,182.00	0.00	0.00
Support Serv - Planning & Research	408,519.00	31,058.00	377,461.00	0.00	0.00
Support Serv - Communication	225,423.00	0.00	225,423.00	0.00	0.00
Support Serv - Staff & Personnel	408,755.00	0.00	329.00	408,426.00	408,426.00
Support Serv - Technology	2,353,266.00	485,861.00	104,033.00	1,763,372.00	1,763,372.00
Support Serv - Pupil Accounting	163,115.00	0.00	163,115.00	0.00	0.00
Support Serv - Central - Other	277,263.00	50,368.00	226,895.00	0.00	0.00
Support Serv - Other	1,156,622.00	837.00	1,155,785.00	0.00	0.00
Community Services	173,242.00	10,581.00	162,661.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,325.00	8,325.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,593,151.00	0.00	2,593,151.00	0.00	0.00
Support Serv - Pupil	1,311,253.00	0.00	1,311,253.00	0.00	0.00
Support Serv - Instructional	849,643.00	105,210.00	744,433.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,177.00	0.00	0.00	11,177.00	11,177.00
Operations and Maintenance	366,378.00	0.00	0.00	366,378.00	0.00
Pupil Transportation	371,332.00	0.00	371,332.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,526,456.00	2,429,835.00	3,096,621.00	0.00	0.00
Community Services	3,292,536.00	22,278.00	3,270,258.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	164,000.00	164,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	44,084,524.00	44,084,524.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,872,772.00	3,872,772.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	168,187,313.00	**52,378,833.00**	**102,525,378.00**	**13,283,102.00**	**3,039,478.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63901 AGBU Alex-Marie Manoogian School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,675,921.00	0.00	1,675,921.00	0.00	0.00
Support Serv - Pupil	167,435.00	0.00	167,435.00	0.00	0.00
Support Serv - Instructional	105,242.00	0.00	105,242.00	0.00	0.00
Support Serv - Board of Ed	96,631.00	0.00	96,631.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,351.00	14,794.00	392,557.00	0.00	0.00
Support Serv - Business	58,813.00	0.00	0.00	58,813.00	58,813.00
Operations and Maintenance	451,237.00	0.00	0.00	451,237.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	203,345.00	0.00	0.00	203,345.00	203,345.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,557.00	3,557.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,169,532.00	**18,351.00**	**2,437,786.00**	**713,395.00**	**262,158.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63903 Academy of Southfield
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,350,189.62	0.00	1,350,189.62	0.00	0.00
Support Serv - Pupil	107,050.11	0.00	107,050.11	0.00	0.00
Support Serv - Instructional	42,515.45	1,595.92	40,919.53	0.00	0.00
Support Serv - Board of Ed	80,286.75	0.00	80,286.75	0.00	0.00
Support Serv - Executive Adm	453,928.55	0.00	453,928.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	515,276.45	4,150.57	511,125.88	0.00	0.00
Support Serv - Business	2,222.41	0.00	0.00	2,222.41	2,222.41
Operations and Maintenance	601,825.29	10,815.06	0.00	591,010.23	0.00
Pupil Transportation	88,716.20	0.00	88,716.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,366.70	0.00	15,366.70	0.00	0.00
Support Serv - Staff & Personnel	4,830.04	0.00	4,830.04	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,425.15	0.00	20,425.15	0.00	0.00
Community Services	130,152.00	0.00	130,152.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,511.69	12,273.91	148,237.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,573,296.41	**28,835.46**	**2,951,228.31**	**593,232.64**	**2,222.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,972,527.82	0.00	4,972,527.82	0.00	0.00
Support Serv - Pupil	645,546.92	0.00	645,546.92	0.00	0.00
Support Serv - Instructional	562,512.85	1,391.58	561,121.27	0.00	0.00
Support Serv - Board of Ed	19,834.37	0.00	19,834.37	0.00	0.00
Support Serv - Executive Adm	629,847.35	0.00	629,847.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	760,987.48	0.00	760,987.48	0.00	0.00
Support Serv - Business	351,501.94	1,742.33	0.00	349,759.61	349,759.61
Operations and Maintenance	2,483,538.94	0.00	129,165.19	2,354,373.75	0.00
Pupil Transportation	102,593.84	0.00	102,593.84	0.00	0.00
Support Serv - Planning & Research	449.00	0.00	449.00	0.00	0.00
Support Serv - Communication	17,100.30	0.00	17,100.30	0.00	0.00
Support Serv - Staff & Personnel	190,292.79	0.00	16,768.80	173,523.99	173,523.99
Support Serv - Technology	129,036.68	0.00	0.00	129,036.68	129,036.68
Support Serv - Pupil Accounting	42,371.82	0.00	42,371.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,241.85	3,649.45	130,592.40	0.00	0.00
Community Services	152,693.83	0.00	152,693.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,567.00	36,567.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	736,089.62	637,048.64	99,040.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,967,734.40	**680,399.00**	**8,280,641.37**	**3,006,694.03**	**652,320.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,062,107.85	4,588.49	1,057,519.36	0.00	0.00
Support Serv - Pupil	86,980.52	0.00	86,980.52	0.00	0.00
Support Serv - Instructional	61,328.81	0.00	61,328.81	0.00	0.00
Support Serv - Board of Ed	157,399.63	1,587.00	155,812.63	0.00	0.00
Support Serv - Executive Adm	80,307.40	0.00	80,307.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	352,776.79	0.00	352,776.79	0.00	0.00
Support Serv - Business	1,006.83	0.00	0.00	1,006.83	1,006.83
Operations and Maintenance	415,419.78	22,752.97	0.00	392,666.81	0.00
Pupil Transportation	10,681.25	0.00	10,681.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,481.40	2,675.00	2,922.36	25,884.04	25,884.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,675.65	0.00	4,675.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	144,047.63	103,324.60	40,723.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,408,213.54	**134,928.06**	**1,853,727.80**	**419,557.68**	**26,890.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63910 Dr. Joseph F. Pollack Academic Center of Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,639,968.00	50,930.51	3,589,037.49	0.00	0.00
Support Serv - Pupil	299,334.35	1,896.78	297,437.57	0.00	0.00
Support Serv - Instructional	334,494.54	0.00	334,494.54	0.00	0.00
Support Serv - Board of Ed	352,693.75	0.00	352,693.75	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	528,317.03	1,653.29	526,663.74	0.00	0.00
Support Serv - Business	199,349.70	5,010.94	0.00	194,338.76	194,338.76
Operations and Maintenance	546,960.00	21,015.13	0.00	525,944.87	0.00
Pupil Transportation	86,154.87	0.00	86,154.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	94,060.81	0.00	0.00	94,060.81	94,060.81
Support Serv - Technology	57,956.91	2,403.61	0.00	55,553.30	55,553.30
Support Serv - Pupil Accounting	71,349.12	813.40	70,535.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,659.58	0.00	18,659.58	0.00	0.00
Community Services	57,591.31	405.95	57,185.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,815.00	5,415.00	6,400.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,841.04	20,585.09	518,255.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	753,939.00	753,939.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,591,485.01	**864,068.70**	**5,857,518.57**	**869,897.74**	**343,952.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,199,696.80	2,000.00	4,197,696.80	0.00	0.00
Support Serv - Pupil	159,950.28	0.00	159,950.28	0.00	0.00
Support Serv - Instructional	686,606.82	13,175.61	673,431.21	0.00	0.00
Support Serv - Board of Ed	10,950.00	0.00	10,950.00	0.00	0.00
Support Serv - Executive Adm	187,067.37	0.00	187,067.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,296.88	0.00	471,296.88	0.00	0.00
Support Serv - Business	210,615.11	3,329.87	2,765.00	204,520.24	204,520.24
Operations and Maintenance	486,550.76	550.40	3,456.00	482,544.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,671.30	0.00	21,671.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	454,742.50	454,742.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,889,147.82	**473,798.38**	**5,728,284.84**	**687,064.60**	**204,520.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,469,220.06	6,760.00	2,462,460.06	0.00	0.00
Support Serv - Pupil	164,512.29	0.00	164,512.29	0.00	0.00
Support Serv - Instructional	168,033.34	0.00	168,033.34	0.00	0.00
Support Serv - Board of Ed	12,150.00	0.00	12,150.00	0.00	0.00
Support Serv - Executive Adm	258,944.05	0.00	258,944.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,334.59	1,096.67	328,237.92	0.00	0.00
Support Serv - Business	829,942.16	17,943.84	0.00	811,998.32	811,998.32
Operations and Maintenance	777,083.24	0.00	0.00	777,083.24	0.00
Pupil Transportation	1,619.52	0.00	1,619.52	0.00	0.00
Support Serv - Planning & Research	7,450.47	0.00	7,450.47	0.00	0.00
Support Serv - Communication	1,325.86	0.00	1,325.86	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	66,751.89	0.00	0.00	66,751.89	66,751.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,756.01	0.00	6,756.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,308.25	405,008.22	66,300.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	300,217.76	300,217.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,864,649.49	**731,026.49**	**3,477,789.55**	**1,655,833.45**	**878,750.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,442,981.00	0.00	3,442,981.00	0.00	0.00
Support Serv - Pupil	192,976.00	0.00	192,976.00	0.00	0.00
Support Serv - Instructional	620,680.00	0.00	620,680.00	0.00	0.00
Support Serv - Board of Ed	90,351.00	0.00	90,351.00	0.00	0.00
Support Serv - Executive Adm	287,281.00	0.00	287,281.00	0.00	0.00
Support Serv - Grant Writer	28,429.00	0.00	28,429.00	0.00	0.00
Support Serv - School Adm	432,462.00	0.00	432,462.00	0.00	0.00
Support Serv - Business	103,909.00	0.00	0.00	103,909.00	103,909.00
Operations and Maintenance	1,294,851.00	0.00	0.00	1,294,851.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,665.00	0.00	41,665.00	0.00	0.00
Support Serv - Staff & Personnel	161,900.00	0.00	0.00	161,900.00	161,900.00
Support Serv - Technology	111,635.00	0.00	0.00	111,635.00	111,635.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,807.00	0.00	20,807.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	369,329.00	18,572.00	350,757.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,199,256.00	**18,572.00**	**5,508,389.00**	**1,672,295.00**	**377,444.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,341,779.00	86,759.00	5,255,020.00	0.00	0.00
Support Serv - Pupil	617,423.00	0.00	617,423.00	0.00	0.00
Support Serv - Instructional	736,110.00	2,227.00	733,883.00	0.00	0.00
Support Serv - Board of Ed	30,159.00	0.00	30,159.00	0.00	0.00
Support Serv - Executive Adm	635,868.00	2,131.00	633,737.00	0.00	0.00
Support Serv - Grant Writer	79,281.00	0.00	79,281.00	0.00	0.00
Support Serv - School Adm	737,641.00	1,321.00	736,320.00	0.00	0.00
Support Serv - Business	583,391.00	30,962.00	0.00	552,429.00	552,429.00
Operations and Maintenance	1,314,721.00	22,089.00	102,646.00	1,189,986.00	0.00
Pupil Transportation	39,984.00	0.00	39,984.00	0.00	0.00
Support Serv - Planning & Research	42,077.00	0.00	42,077.00	0.00	0.00
Support Serv - Communication	121,949.00	0.00	121,949.00	0.00	0.00
Support Serv - Staff & Personnel	167,663.00	0.00	8,584.00	159,079.00	159,079.00
Support Serv - Technology	48,027.00	0.00	0.00	48,027.00	48,027.00
Support Serv - Pupil Accounting	39,908.00	0.00	39,908.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,615.00	0.00	64,615.00	0.00	0.00
Community Services	53,547.00	0.00	53,547.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	444,360.00	411,515.00	32,845.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,440.00	0.00	13,440.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	657,021.00	208,798.00	448,223.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,015,750.00	1,015,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,784,714.00	**1,781,552.00**	**9,053,641.00**	**1,949,521.00**	**759,535.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63915 Arts and Technology Academy of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,690,928.37	1,422.84	1,689,505.53	0.00	0.00
Support Serv - Pupil	282,712.45	0.00	282,712.45	0.00	0.00
Support Serv - Instructional	79,803.99	0.00	79,803.99	0.00	0.00
Support Serv - Board of Ed	73,781.24	0.00	73,781.24	0.00	0.00
Support Serv - Executive Adm	497,947.53	0.00	497,947.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,718.90	0.00	231,718.90	0.00	0.00
Support Serv - Business	6,985.56	5,509.19	252.47	1,223.90	1,223.90
Operations and Maintenance	1,011,344.76	0.00	12,271.00	999,073.76	0.00
Pupil Transportation	7,063.00	0.00	7,063.00	0.00	0.00
Support Serv - Planning & Research	5,382.50	0.00	5,382.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,093.51	0.00	2,521.32	572.19	572.19
Support Serv - Technology	4,837.10	0.00	0.00	4,837.10	4,837.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,534.73	0.00	27,534.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,351.73	49,351.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,777.99	196,039.32	46,738.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,299,147.20	3,299,147.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,514,410.56	**3,551,470.28**	**2,957,233.33**	**1,005,706.95**	**6,633.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63916 Academy of Waterford
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	807,133.59	0.00	807,133.59	0.00	0.00
Support Serv - Pupil	206,448.67	0.00	206,448.67	0.00	0.00
Support Serv - Instructional	52,646.69	5,263.87	47,382.82	0.00	0.00
Support Serv - Board of Ed	40,332.57	209.25	40,123.32	0.00	0.00
Support Serv - Executive Adm	52,221.61	0.00	52,221.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	141,164.82	3,638.92	137,525.90	0.00	0.00
Support Serv - Business	1,753.61	0.00	0.00	1,753.61	1,753.61
Operations and Maintenance	470,808.12	243.00	0.00	470,565.12	0.00
Pupil Transportation	150,212.76	0.00	150,212.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,045.07	0.00	5,045.07	0.00	0.00
Support Serv - Staff & Personnel	915.02	0.00	915.02	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,725.48	0.00	19,725.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,303.44	93,679.39	14,624.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,056,711.45	**103,034.43**	**1,481,358.29**	**472,318.73**	**1,753.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,974,824.02	17,715.61	3,957,108.41	0.00	0.00
Support Serv - Pupil	571,801.47	0.00	571,801.47	0.00	0.00
Support Serv - Instructional	173,138.11	0.00	173,138.11	0.00	0.00
Support Serv - Board of Ed	134,530.72	0.00	134,530.72	0.00	0.00
Support Serv - Executive Adm	843,268.23	0.00	843,268.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	638,500.01	488.94	638,011.07	0.00	0.00
Support Serv - Business	116,001.91	42,582.99	0.00	73,418.92	73,418.92
Operations and Maintenance	832,968.51	11,254.07	0.00	821,714.44	0.00
Pupil Transportation	7,719.90	0.00	7,719.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	85,319.74	0.00	85,319.74	0.00	0.00
Support Serv - Staff & Personnel	3,860.00	0.00	2,420.00	1,440.00	1,440.00
Support Serv - Technology	28,230.72	0.00	0.00	28,230.72	28,230.72
Support Serv - Pupil Accounting	10,624.00	0.00	10,624.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,336.05	0.00	79,336.05	0.00	0.00
Community Services	52,062.46	0.00	52,062.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	383,418.07	21,059.68	362,358.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,021,142.04	2,021,142.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,956,745.96	**2,114,243.33**	**6,917,698.55**	**924,804.08**	**103,089.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,106,264.00	0.00	3,106,264.00	0.00	0.00
Support Serv - Pupil	189,078.00	0.00	189,078.00	0.00	0.00
Support Serv - Instructional	549,614.00	0.00	549,614.00	0.00	0.00
Support Serv - Board of Ed	75,658.00	0.00	75,658.00	0.00	0.00
Support Serv - Executive Adm	226,432.00	0.00	226,432.00	0.00	0.00
Support Serv - Grant Writer	19,667.00	0.00	19,667.00	0.00	0.00
Support Serv - School Adm	368,222.00	0.00	368,222.00	0.00	0.00
Support Serv - Business	71,884.00	0.00	0.00	71,884.00	71,884.00
Operations and Maintenance	1,147,830.00	0.00	0.00	1,147,830.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,505.00	0.00	22,505.00	0.00	0.00
Support Serv - Staff & Personnel	112,002.00	0.00	0.00	112,002.00	112,002.00
Support Serv - Technology	77,229.00	0.00	0.00	77,229.00	77,229.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,394.00	0.00	14,394.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,296.00	17,414.00	251,882.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,250,075.00	**17,414.00**	**4,823,716.00**	**1,408,945.00**	**261,115.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63920 Life Skills Center of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	395,269.79	0.00	395,269.79	0.00	0.00
Support Serv - Pupil	55,448.06	0.00	55,448.06	0.00	0.00
Support Serv - Instructional	63,396.21	0.00	63,396.21	0.00	0.00
Support Serv - Board of Ed	103,271.25	0.00	103,271.25	0.00	0.00
Support Serv - Executive Adm	145,428.82	0.00	145,428.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,942.03	0.00	129,942.03	0.00	0.00
Support Serv - Business	16,535.00	0.00	0.00	16,535.00	16,535.00
Operations and Maintenance	287,422.29	2,232.00	22,464.91	262,725.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,356.66	0.00	4,356.66	0.00	0.00
Support Serv - Staff & Personnel	14,338.60	0.00	3,171.82	11,166.78	11,166.78
Support Serv - Technology	35,020.05	0.00	1,700.00	33,320.05	33,320.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,855.94	0.00	5,855.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,256,284.70	**2,232.00**	**930,305.49**	**323,747.21**	**61,021.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,895,985.00	490,641.00	3,405,344.00	0.00	0.00
Support Serv - Pupil	375,261.00	0.00	375,261.00	0.00	0.00
Support Serv - Instructional	100,466.00	0.00	100,466.00	0.00	0.00
Support Serv - Board of Ed	84,497.00	0.00	84,497.00	0.00	0.00
Support Serv - Executive Adm	210,066.00	0.00	210,066.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	980,257.00	2,200.00	978,057.00	0.00	0.00
Support Serv - Business	313,361.00	75,237.00	0.00	238,124.00	238,124.00
Operations and Maintenance	1,221,768.00	0.00	34,848.00	1,186,920.00	0.00
Pupil Transportation	857,326.00	0.00	857,326.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,878.00	1,964.00	0.00	49,914.00	49,914.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,492.00	0.00	53,492.00	0.00	0.00
Community Services	42,772.00	0.00	42,772.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	58,223.00	58,223.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	789,337.00	579,813.00	209,524.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	267,504.00	267,504.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,302,193.00	**1,475,582.00**	**6,351,653.00**	**1,474,958.00**	**288,038.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,883,915.00	0.00	2,883,915.00	0.00	0.00
Support Serv - Pupil	158,775.00	0.00	158,775.00	0.00	0.00
Support Serv - Instructional	562,756.00	0.00	562,756.00	0.00	0.00
Support Serv - Board of Ed	91,844.00	0.00	91,844.00	0.00	0.00
Support Serv - Executive Adm	262,024.00	0.00	262,024.00	0.00	0.00
Support Serv - Grant Writer	28,106.00	0.00	28,106.00	0.00	0.00
Support Serv - School Adm	409,184.00	0.00	409,184.00	0.00	0.00
Support Serv - Business	106,536.00	0.00	0.00	106,536.00	106,536.00
Operations and Maintenance	1,233,565.00	0.00	0.00	1,233,565.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,726.00	0.00	31,726.00	0.00	0.00
Support Serv - Staff & Personnel	162,173.00	0.00	0.00	162,173.00	162,173.00
Support Serv - Technology	110,370.00	0.00	0.00	110,370.00	110,370.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,333.00	0.00	21,333.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	345,620.00	15,775.00	329,845.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,407,927.00	**15,775.00**	**4,779,508.00**	**1,612,644.00**	**379,079.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,544,044.15	45,279.94	1,498,764.21	0.00	0.00
Support Serv - Pupil	78,072.50	0.00	78,072.50	0.00	0.00
Support Serv - Instructional	28,989.59	0.00	28,989.59	0.00	0.00
Support Serv - Board of Ed	14,993.26	0.00	14,993.26	0.00	0.00
Support Serv - Executive Adm	317,543.09	0.00	317,543.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	185,402.88	0.00	185,402.88	0.00	0.00
Support Serv - Business	4,940.78	4,730.33	0.00	210.45	210.45
Operations and Maintenance	413,494.65	12,630.00	0.00	400,864.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,093.07	0.00	11,093.07	0.00	0.00
Support Serv - Staff & Personnel	7,167.43	0.00	3,301.74	3,865.69	3,865.69
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	40,205.86	0.00	40,205.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,366.36	4,532.50	54,833.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,705,313.62	**67,172.77**	**2,233,200.06**	**404,940.79**	**4,076.14**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63924 Michigan Mathematics and Science Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,843,368.00	31,840.00	1,811,528.00	0.00	0.00
Support Serv - Pupil	43,878.00	0.00	43,878.00	0.00	0.00
Support Serv - Instructional	21,654.00	0.00	21,654.00	0.00	0.00
Support Serv - Board of Ed	33,576.00	0.00	33,576.00	0.00	0.00
Support Serv - Executive Adm	105,123.00	0.00	105,123.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,636.00	4,612.00	372,024.00	0.00	0.00
Support Serv - Business	5,609.00	4,478.00	0.00	1,131.00	1,131.00
Operations and Maintenance	1,098,940.00	1,490.00	0.00	1,097,450.00	0.00
Pupil Transportation	21,195.00	0.00	21,195.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,054.00	0.00	18,054.00	0.00	0.00
Support Serv - Staff & Personnel	58,185.00	0.00	0.00	58,185.00	58,185.00
Support Serv - Technology	5,261.00	0.00	0.00	5,261.00	5,261.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	17,052.00	0.00	17,052.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,749.00	157,265.00	16,484.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,822,280.00	**199,685.00**	**2,460,568.00**	**1,162,027.00**	**64,577.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63925 Taylor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,639,228.30	91,114.25	1,548,114.05	0.00	0.00
Support Serv - Pupil	79,738.46	0.00	79,738.46	0.00	0.00
Support Serv - Instructional	2,223.00	0.00	2,223.00	0.00	0.00
Support Serv - Board of Ed	25,457.26	0.00	25,457.26	0.00	0.00
Support Serv - Executive Adm	531,663.96	0.00	531,663.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	250,933.22	0.00	250,933.22	0.00	0.00
Support Serv - Business	16,982.84	13,240.20	0.00	3,742.64	3,742.64
Operations and Maintenance	525,426.41	0.00	0.00	525,426.41	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	35,970.37	0.00	0.00	35,970.37	35,970.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	84,282.51	0.00	84,282.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,854.84	219,975.34	14,879.50	0.00	0.00
Community Services	8,750.89	8,750.89	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,435,512.06	**333,080.68**	**2,537,291.96**	**565,139.42**	**39,713.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63926 Faxon Language Immersion Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	259,174.97	33,242.82	225,932.15	0.00	0.00
Support Serv - Pupil	5,393.75	0.00	5,393.75	0.00	0.00
Support Serv - Instructional	28,884.16	28,104.16	780.00	0.00	0.00
Support Serv - Board of Ed	17,842.80	0.00	17,842.80	0.00	0.00
Support Serv - Executive Adm	13,544.55	0.00	13,544.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	75,487.57	0.00	75,487.57	0.00	0.00
Support Serv - Business	24,624.66	0.00	0.00	24,624.66	24,624.66
Operations and Maintenance	95,738.63	0.00	0.00	95,738.63	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,029.20	0.00	8,029.20	0.00	0.00
Support Serv - Staff & Personnel	12,092.68	0.00	0.00	12,092.68	12,092.68
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,671.00	3,671.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	551,983.97	**65,017.98**	**354,510.02**	**132,455.97**	**36,717.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
63927 Michigan School for the Arts
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,173,024.11	0.00	1,173,024.11	0.00	0.00
Support Serv - Pupil	34,554.50	0.00	34,554.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	75,008.80	0.00	75,008.80	0.00	0.00
Support Serv - Executive Adm	59,507.03	0.00	59,507.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	254,755.29	169,072.52	0.00	85,682.77	85,682.77
Operations and Maintenance	730,368.65	0.00	0.00	730,368.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,202.65	0.00	48,202.65	0.00	0.00
Support Serv - Staff & Personnel	148,767.58	0.00	0.00	148,767.58	148,767.58
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,554.10	117,554.10	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,641,742.71	**286,626.62**	**1,390,297.09**	**964,819.00**	**234,450.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,184,507.31	11,790.49	7,172,716.82	0.00	0.00
Support Serv - Pupil	443,594.92	0.00	443,594.92	0.00	0.00
Support Serv - Instructional	268,635.18	0.00	268,635.18	0.00	0.00
Support Serv - Board of Ed	69,844.08	0.00	69,844.08	0.00	0.00
Support Serv - Executive Adm	295,770.89	6,574.32	289,196.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	638,959.03	0.00	638,959.03	0.00	0.00
Support Serv - Business	298,493.49	28,304.48	0.00	270,189.01	270,189.01
Operations and Maintenance	992,798.20	0.00	32.54	992,765.66	0.00
Pupil Transportation	543,994.13	17,082.49	526,911.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,040.60	0.00	6,064.78	975.82	975.82
Support Serv - Technology	259,407.98	60,384.50	139.66	198,883.82	198,883.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,659.04	13,739.51	280,919.53	0.00	0.00
Community Services	369,446.93	3,603.76	365,843.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,840.70	430,606.06	269,234.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	636,048.46	636,048.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	272,033.73	272,033.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,275,074.67	**1,480,167.80**	**10,332,092.56**	**1,462,814.31**	**470,048.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,876,364.55	3,560.89	1,872,803.66	0.00	0.00
Support Serv - Pupil	61,089.58	0.00	61,089.58	0.00	0.00
Support Serv - Instructional	115,753.01	244.29	115,508.72	0.00	0.00
Support Serv - Board of Ed	34,185.49	0.00	34,185.49	0.00	0.00
Support Serv - Executive Adm	143,613.82	1,186.98	142,426.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	84,548.02	0.00	84,548.02	0.00	0.00
Support Serv - Business	36,775.23	591.29	0.00	36,183.94	36,183.94
Operations and Maintenance	270,403.04	19,410.00	0.00	250,993.04	0.00
Pupil Transportation	166,892.83	79,984.00	86,908.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	92,179.90	36,018.12	0.00	56,161.78	56,161.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,493.09	350.00	92,143.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	80,308.00	80,308.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,566.51	63,264.87	80,301.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,711,873.88	3,711,873.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,910,046.95	**3,996,792.32**	**2,569,915.87**	**343,338.76**	**92,345.72**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,550,677.02	0.00	8,550,677.02	0.00	0.00
Support Serv - Pupil	399,160.04	0.00	399,160.04	0.00	0.00
Support Serv - Instructional	368,461.83	0.00	368,461.83	0.00	0.00
Support Serv - Board of Ed	63,885.30	0.00	63,885.30	0.00	0.00
Support Serv - Executive Adm	199,409.49	0.00	199,409.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	918,659.88	0.00	918,659.88	0.00	0.00
Support Serv - Business	328,063.35	36,956.29	499.00	290,608.06	290,608.06
Operations and Maintenance	1,345,244.50	0.00	28,936.15	1,316,308.35	0.00
Pupil Transportation	598,870.21	0.00	598,870.21	0.00	0.00
Support Serv - Planning & Research	23,600.00	0.00	23,600.00	0.00	0.00
Support Serv - Communication	2,838.04	0.00	2,838.04	0.00	0.00
Support Serv - Staff & Personnel	6,774.00	0.00	1,500.00	5,274.00	5,274.00
Support Serv - Technology	98,330.87	0.00	62,380.65	35,950.22	35,950.22
Support Serv - Pupil Accounting	599.56	0.00	599.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,362.94	0.00	347,362.94	0.00	0.00
Community Services	333,566.98	7,782.49	325,784.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,729.74	0.00	28,729.74	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	479.82	0.00	479.82	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	595.52	0.00	535.96	59.56	0.00
Pupil Transportation	4,514.06	0.00	4,514.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	805,977.02	368,560.41	437,416.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,010,047.97	1,010,047.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,435,848.14	**1,423,347.16**	**12,364,300.79**	**1,648,200.19**	**331,832.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,630,699.53	1,004.88	1,629,694.65	0.00	0.00
Support Serv - Pupil	62,407.44	0.00	62,407.44	0.00	0.00
Support Serv - Instructional	65,628.78	0.00	65,628.78	0.00	0.00
Support Serv - Board of Ed	32,290.79	0.00	32,290.79	0.00	0.00
Support Serv - Executive Adm	95,759.79	0.00	95,759.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,802.30	0.00	177,802.30	0.00	0.00
Support Serv - Business	70,993.34	7,329.61	0.00	63,663.73	63,663.73
Operations and Maintenance	347,999.88	19,762.75	1,397.80	326,839.33	0.00
Pupil Transportation	186,679.22	21,470.00	165,209.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,482.28	0.00	1,482.28	0.00	0.00
Support Serv - Technology	79,204.10	0.00	3,929.57	75,274.53	75,274.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,734.42	0.00	53,734.42	0.00	0.00
Community Services	16,603.72	0.00	16,603.72	0.00	0.00
Payments to Government Agencies	440.90	440.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,772.78	115,968.23	86,804.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	225,227.03	225,227.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	84.00	84.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,249,810.30	**391,287.40**	**2,392,745.31**	**465,777.59**	**138,938.26**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
65045 West Branch-Rose City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,944,877.00	32,015.48	11,912,861.52	0.00	0.00
Support Serv - Pupil	1,119,744.00	0.00	1,119,744.00	0.00	0.00
Support Serv - Instructional	652,682.11	239.40	652,442.71	0.00	0.00
Support Serv - Board of Ed	68,740.81	0.00	68,740.81	0.00	0.00
Support Serv - Executive Adm	233,974.19	0.00	233,974.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	949,030.00	0.00	949,030.00	0.00	0.00
Support Serv - Business	346,407.00	35,603.61	0.00	310,803.39	310,803.39
Operations and Maintenance	1,745,128.21	1,738.00	0.00	1,743,390.21	0.00
Pupil Transportation	1,348,999.00	10,500.00	1,338,499.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	403,883.85	86,276.44	0.00	317,607.41	317,607.41
Support Serv - Pupil Accounting	22,578.15	0.00	22,578.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,748.20	0.00	399,748.20	0.00	0.00
Community Services	52,437.44	0.00	52,437.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,193,878.99	563,620.79	630,258.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,958,422.00	1,958,422.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,440,530.95	**2,688,415.72**	**17,380,314.22**	**2,371,801.01**	**628,410.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
66045 Ewen-Trout Creek Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,497,743.05	3,467.00	1,494,276.05	0.00	0.00
Support Serv - Pupil	19,042.38	0.00	19,042.38	0.00	0.00
Support Serv - Instructional	11,102.97	0.00	11,102.97	0.00	0.00
Support Serv - Board of Ed	38,035.52	0.00	38,035.52	0.00	0.00
Support Serv - Executive Adm	42,369.08	0.00	42,369.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,402.64	424.95	127,977.69	0.00	0.00
Support Serv - Business	84,516.42	10,855.34	0.00	73,661.08	73,661.08
Operations and Maintenance	266,404.05	3,146.16	0.00	263,257.89	0.00
Pupil Transportation	184,854.88	0.00	184,854.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,500.00	2,500.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	17,212.67	0.00	17,212.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,293.27	58,986.90	127,306.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,467,382.79	5,467,382.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,945,859.72	**5,546,763.14**	**2,062,177.61**	**336,918.97**	**73,661.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
66050 Ontonagon Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,156,488.10	23,567.56	2,132,920.54	0.00	0.00
Support Serv - Pupil	66,477.31	0.00	66,477.31	0.00	0.00
Support Serv - Instructional	115,912.82	0.00	115,912.82	0.00	0.00
Support Serv - Board of Ed	67,558.83	0.00	67,558.83	0.00	0.00
Support Serv - Executive Adm	103,953.23	0.00	103,953.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	202,880.17	0.00	202,880.17	0.00	0.00
Support Serv - Business	119,973.49	20,621.64	10,487.27	88,864.58	88,864.58
Operations and Maintenance	374,073.03	0.00	4,860.00	369,213.03	0.00
Pupil Transportation	276,286.30	2,192.00	274,094.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,896.03	0.00	105,896.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,720.16	79,748.12	137,972.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	576,597.53	576,597.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,384,117.00	**702,726.85**	**3,223,312.54**	**458,077.61**	**88,864.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,266,474.54	2,114.40	5,264,360.14	0.00	0.00
Support Serv - Pupil	366,498.70	0.00	366,498.70	0.00	0.00
Support Serv - Instructional	163,127.71	0.00	163,127.71	0.00	0.00
Support Serv - Board of Ed	37,535.55	0.00	37,535.55	0.00	0.00
Support Serv - Executive Adm	164,984.35	0.00	164,984.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,261.34	0.00	493,261.34	0.00	0.00
Support Serv - Business	184,168.59	860.33	0.00	183,308.26	183,308.26
Operations and Maintenance	733,205.24	0.00	1,754.51	731,450.73	0.00
Pupil Transportation	551,538.55	1,244.99	550,293.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,103.99	0.00	29,103.99	0.00	0.00
Support Serv - Technology	138,424.42	23,549.64	0.00	114,874.78	114,874.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,363.60	14,559.22	188,804.38	0.00	0.00
Community Services	5,264.73	0.00	5,264.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,301.62	268,373.29	252,928.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	570,360.49	570,360.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,428,613.42	**881,062.36**	**7,517,917.29**	**1,029,633.77**	**298,183.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,503,559.59	630.71	3,502,928.88	0.00	0.00
Support Serv - Pupil	58,815.45	0.00	58,815.45	0.00	0.00
Support Serv - Instructional	81,694.47	0.00	81,694.47	0.00	0.00
Support Serv - Board of Ed	25,236.19	0.00	25,236.19	0.00	0.00
Support Serv - Executive Adm	79,262.87	0.00	79,262.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	259,259.00	0.00	259,259.00	0.00	0.00
Support Serv - Business	60,009.15	4,072.12	689.05	55,247.98	55,247.98
Operations and Maintenance	414,035.13	6,163.72	0.00	407,871.41	0.00
Pupil Transportation	376,157.04	1,000.00	375,157.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	300.00	0.00	300.00	0.00	0.00
Support Serv - Technology	137,091.07	19,844.52	4,775.66	112,470.89	112,470.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,670.04	0.00	122,670.04	0.00	0.00
Community Services	10,591.49	0.00	10,591.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,144.45	142,041.42	141,103.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	470,571.14	470,571.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	388,892.32	388,892.32	0.00	0.00	0.00
Trust Funds					
All Costs *	2,550.00	0.00	2,550.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,273,839.40	**1,033,215.95**	**4,665,033.17**	**575,590.28**	**167,718.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,841,321.76	83,999.49	6,757,322.27	0.00	0.00
Support Serv - Pupil	99,917.89	0.00	99,917.89	0.00	0.00
Support Serv - Instructional	62,292.71	232.25	62,060.46	0.00	0.00
Support Serv - Board of Ed	36,323.16	0.00	36,323.16	0.00	0.00
Support Serv - Executive Adm	242,571.87	3,833.50	238,738.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	816,717.78	0.00	816,717.78	0.00	0.00
Support Serv - Business	200,003.85	10,198.21	0.00	189,805.64	189,805.64
Operations and Maintenance	950,298.99	15,463.18	0.00	934,835.81	0.00
Pupil Transportation	706,966.60	12,801.39	694,165.21	0.00	0.00
Support Serv - Planning & Research	511.00	0.00	511.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,319.00	0.00	0.00	15,319.00	15,319.00
Support Serv - Technology	90,770.53	11,508.20	0.00	79,262.33	79,262.33
Support Serv - Pupil Accounting	28,797.73	0.00	28,797.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,133.81	20,510.53	278,623.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	18,916.79	0.00	17,498.03	1,418.76	1,418.76
Operations and Maintenance	5,606.53	0.00	5,186.04	420.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	533,621.76	260,584.14	273,037.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	613,562.22	613,562.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,562,653.98	**1,032,693.11**	**9,308,898.84**	**1,221,062.03**	**285,805.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
67060 Reed City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,267,227.33	2,159.63	8,265,067.70	0.00	0.00
Support Serv - Pupil	356,293.29	0.00	356,293.29	0.00	0.00
Support Serv - Instructional	197,980.99	0.00	197,980.99	0.00	0.00
Support Serv - Board of Ed	113,623.57	0.00	113,623.57	0.00	0.00
Support Serv - Executive Adm	259,875.17	0.00	259,875.17	0.00	0.00
Support Serv - Grant Writer	1,907.17	0.00	1,907.17	0.00	0.00
Support Serv - School Adm	837,256.20	0.00	837,256.20	0.00	0.00
Support Serv - Business	224,422.18	27,971.41	0.00	196,450.77	196,450.77
Operations and Maintenance	1,046,471.96	0.00	0.00	1,046,471.96	0.00
Pupil Transportation	1,202,715.95	534,729.00	667,986.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	172,058.03	10,402.33	0.00	161,655.70	161,655.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,643.68	8,904.60	325,739.08	0.00	0.00
Community Services	21,762.23	0.00	21,762.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	748,245.70	387,293.49	360,952.21	0.00	0.00
Community Services	42,500.33	0.00	42,500.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,558,066.30	4,558,066.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	158,340.59	158,340.59	0.00	0.00	0.00
Trust Funds					
All Costs *	44,235.00	0.00	44,235.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,587,625.67	**5,687,867.35**	**11,495,179.89**	**1,404,578.43**	**358,106.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,393,081.88	4,149.80	4,388,932.08	0.00	0.00
Support Serv - Pupil	95,178.35	0.00	95,178.35	0.00	0.00
Support Serv - Instructional	68,514.56	0.00	68,514.56	0.00	0.00
Support Serv - Board of Ed	48,487.97	0.00	48,487.97	0.00	0.00
Support Serv - Executive Adm	218,748.93	811.73	217,937.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	331,249.97	0.00	331,249.97	0.00	0.00
Support Serv - Business	46,522.86	16,757.93	0.00	29,764.93	29,764.93
Operations and Maintenance	442,225.12	2,452.31	30,263.35	409,509.46	0.00
Pupil Transportation	275,946.40	0.00	275,946.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,445.00	0.00	0.00	8,445.00	8,445.00
Support Serv - Technology	94,096.70	0.00	22,070.56	72,026.14	72,026.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,559.49	0.00	25,559.49	0.00	0.00
Community Services	4,645.68	0.00	4,645.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,281.23	2,281.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	371,759.44	162,276.55	209,482.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,615.87	6,615.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	92,608.39	92,608.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,525,967.84	**287,953.81**	**5,718,268.50**	**519,745.53**	**110,236.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,836,198.98	8,066.00	1,828,132.98	0.00	0.00
Support Serv - Pupil	80,631.22	0.00	80,631.22	0.00	0.00
Support Serv - Instructional	26,862.68	0.00	26,862.68	0.00	0.00
Support Serv - Board of Ed	33,579.44	0.00	33,579.44	0.00	0.00
Support Serv - Executive Adm	165,534.07	0.00	165,534.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,324.44	0.00	83,324.44	0.00	0.00
Support Serv - Business	121,490.54	29,605.93	675.03	91,209.58	91,209.58
Operations and Maintenance	248,900.86	2,318.84	1,794.48	244,787.54	0.00
Pupil Transportation	146,307.06	0.00	146,307.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,489.42	0.00	0.00	25,489.42	25,489.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,017.36	0.00	7,017.36	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	65,144.99	65,144.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,238.06	81,784.35	107,453.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	507,324.96	507,324.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	269,118.54	269,118.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,806,162.62	**963,363.61**	**2,481,312.47**	**361,486.54**	**116,699.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,481,511.00	37,433.96	16,444,077.04	0.00	0.00
Support Serv - Pupil	843,739.40	0.00	843,739.40	0.00	0.00
Support Serv - Instructional	580,284.31	1,945.53	578,338.78	0.00	0.00
Support Serv - Board of Ed	99,521.14	0.00	99,521.14	0.00	0.00
Support Serv - Executive Adm	355,709.32	13,925.76	341,783.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,569,011.98	25.98	1,568,986.00	0.00	0.00
Support Serv - Business	775,159.10	327,677.47	0.00	447,481.63	447,481.63
Operations and Maintenance	1,962,559.09	9,842.00	0.00	1,952,717.09	0.00
Pupil Transportation	1,288,386.93	164,029.00	1,124,357.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	100,478.47	0.00	0.00	100,478.47	100,478.47
Support Serv - Technology	453,702.04	160,919.30	2,637.41	290,145.33	290,145.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,101.27	0.00	75,101.27	0.00	0.00
Support Serv - Other	546,957.47	4,584.77	542,372.70	0.00	0.00
Community Services	133,993.00	0.00	133,993.00	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,520,810.00	738,211.23	782,598.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,069,214.47	10,069,214.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	868,917.44	868,917.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,172.85	1,172.85	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,736,229.28	**12,407,899.76**	**22,537,507.00**	**2,790,822.52**	**838,105.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,017,419.47	16,455.91	4,000,963.56	0.00	0.00
Support Serv - Pupil	172,845.68	0.00	172,845.68	0.00	0.00
Support Serv - Instructional	80,809.37	0.00	80,809.37	0.00	0.00
Support Serv - Board of Ed	97,505.03	0.00	97,505.03	0.00	0.00
Support Serv - Executive Adm	172,069.50	0.00	172,069.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,617.90	0.00	609,617.90	0.00	0.00
Support Serv - Business	135,978.58	0.00	0.00	135,978.58	135,978.58
Operations and Maintenance	712,501.11	1,056.41	0.00	711,444.70	0.00
Pupil Transportation	608,581.39	0.00	608,581.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,940.00	0.00	11,940.00	0.00	0.00
Support Serv - Staff & Personnel	598.52	0.00	598.52	0.00	0.00
Support Serv - Technology	29,071.79	0.00	0.00	29,071.79	29,071.79
Support Serv - Pupil Accounting	841.31	0.00	841.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,578.66	0.00	140,578.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,691.30	156,978.33	184,712.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	921,948.89	921,948.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	166,770.61	166,770.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,220,769.11	**1,263,210.15**	**6,081,063.89**	**876,495.07**	**165,050.37**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	828,020.45	0.00	828,020.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	41,165.30	0.00	41,165.30	0.00	0.00
Support Serv - Board of Ed	18,857.72	0.00	18,857.72	0.00	0.00
Support Serv - Executive Adm	101,790.04	0.00	101,790.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,234.54	0.00	96,234.54	0.00	0.00
Support Serv - Business	5,220.38	2,859.38	0.00	2,361.00	2,361.00
Operations and Maintenance	160,073.76	0.00	0.00	160,073.76	0.00
Pupil Transportation	211,491.10	158,979.00	52,512.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,512.26	0.00	13,512.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,573.78	39,516.32	38,057.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	248,562.50	248,562.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	180,748.52	180,748.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,983,250.35	**630,665.72**	**1,190,149.87**	**162,434.76**	**2,361.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	263,665.51	0.00	263,665.51	0.00	0.00
Support Serv - Pupil	237,824.04	0.00	237,824.04	0.00	0.00
Support Serv - Instructional	2,843,048.42	36,698.50	2,806,349.92	0.00	0.00
Support Serv - Board of Ed	17,444.06	0.00	17,444.06	0.00	0.00
Support Serv - Executive Adm	424,829.78	0.00	424,829.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,989.00	0.00	56,989.00	0.00	0.00
Support Serv - Business	972,176.53	6,661.75	0.00	965,514.78	965,514.78
Operations and Maintenance	504,809.50	0.00	0.00	504,809.50	0.00
Pupil Transportation	972.00	0.00	972.00	0.00	0.00
Support Serv - Planning & Research	3,856.59	0.00	3,856.59	0.00	0.00
Support Serv - Communication	369,162.96	558.00	368,604.96	0.00	0.00
Support Serv - Staff & Personnel	569,594.26	0.00	0.00	569,594.26	569,594.26
Support Serv - Technology	1,323,878.59	68,935.97	0.00	1,254,942.62	1,254,942.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	85,012.10	0.00	85,012.10	0.00	0.00
Support Serv - Other	20,575.29	0.00	20,575.29	0.00	0.00
Community Services	58,701.57	0.00	58,701.57	0.00	0.00
Payments to Government Agencies	2,010,669.20	2,010,669.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,602,817.99	656,326.23	13,946,491.76	0.00	0.00
Support Serv - Pupil	7,035,155.02	40,350.74	6,994,804.28	0.00	0.00
Support Serv - Instructional	3,445,455.40	1,485.23	3,443,970.17	0.00	0.00
Support Serv - Board of Ed	20,336.01	0.00	20,336.01	0.00	0.00
Support Serv - Executive Adm	590,544.50	6,329.17	584,215.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,761,446.66	48,414.54	1,713,032.12	0.00	0.00
Support Serv - Business	945,469.36	0.00	0.00	945,469.36	945,469.36
Operations and Maintenance	1,696,859.74	5,206.92	0.00	1,691,652.82	0.00
Pupil Transportation	2,661,564.73	0.00	2,661,564.73	0.00	0.00
Support Serv - Planning & Research	56,969.12	0.00	56,969.12	0.00	0.00
Support Serv - Communication	117,692.09	0.00	117,692.09	0.00	0.00
Support Serv - Staff & Personnel	55,994.50	0.00	16,613.50	39,381.00	39,381.00
Support Serv - Technology	1,963,871.63	396,379.19	3,760.00	1,563,732.44	1,563,732.44
Support Serv - Pupil Accounting	130,402.42	0.00	130,402.42	0.00	0.00
Support Serv - Central - Other	16,901.88	0.00	16,901.88	0.00	0.00
Support Serv - Other	1,965,487.34	80.00	1,965,407.34	0.00	0.00
Community Services	1,011,547.68	7,730.94	1,003,816.74	0.00	0.00
Payments to Government Agencies	48,979,227.43	48,979,227.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	762,929.59	762,929.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,589,177.52	3,589,177.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	101,173,060.01	**56,617,160.92**	**37,020,802.31**	**7,535,096.78**	**5,338,634.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70010 Grand Haven Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,352,347.78	185,053.45	39,167,294.33	0.00	0.00
Support Serv - Pupil	4,189,082.63	16,820.00	4,172,262.63	0.00	0.00
Support Serv - Instructional	2,372,621.55	47,308.97	2,325,312.58	0.00	0.00
Support Serv - Board of Ed	125,856.96	0.00	125,856.96	0.00	0.00
Support Serv - Executive Adm	614,368.04	9,784.26	604,583.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,847,714.67	7,590.00	2,840,124.67	0.00	0.00
Support Serv - Business	648,938.92	0.00	5,093.09	643,845.83	643,845.83
Operations and Maintenance	4,913,894.39	38,550.12	16,783.69	4,858,560.58	0.00
Pupil Transportation	2,897,209.72	0.00	2,897,209.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	99,079.31	0.00	99,079.31	0.00	0.00
Support Serv - Staff & Personnel	149,906.86	0.00	39,381.54	110,525.32	110,525.32
Support Serv - Technology	685,962.43	62,557.17	0.00	623,405.26	623,405.26
Support Serv - Pupil Accounting	75,504.72	0.00	75,504.72	0.00	0.00
Support Serv - Central - Other	111,709.53	0.00	111,709.53	0.00	0.00
Support Serv - Other	1,038,167.99	6,236.00	1,031,931.99	0.00	0.00
Community Services	634,267.31	1,345.48	632,921.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	756,550.89	756,550.89	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	88.00	0.00	88.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,173.56	0.00	0.00	20,173.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,892,439.34	841,852.46	1,050,586.88	0.00	0.00
Community Services	275,813.07	0.00	275,813.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,538,150.23	7,538,150.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,630,814.80	3,630,814.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	129,434.11	129,434.11	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	75,000,096.81	**13,272,047.94**	**55,471,538.32**	**6,256,510.55**	**1,377,776.41**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,552,505.01	117,782.89	27,434,722.12	0.00	0.00
Support Serv - Pupil	4,061,978.95	0.00	4,061,978.95	0.00	0.00
Support Serv - Instructional	1,446,243.57	1,582.00	1,444,661.57	0.00	0.00
Support Serv - Board of Ed	103,045.81	0.00	103,045.81	0.00	0.00
Support Serv - Executive Adm	352,289.68	824.00	351,465.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,007,621.02	503.74	2,007,117.28	0.00	0.00
Support Serv - Business	416,278.28	3,554.01	550.25	412,174.02	412,174.02
Operations and Maintenance	3,079,079.13	44,666.28	11,228.00	3,023,184.85	0.00
Pupil Transportation	1,008,995.86	1,186.00	1,007,809.86	0.00	0.00
Support Serv - Planning & Research	337.16	0.00	337.16	0.00	0.00
Support Serv - Communication	199,876.33	58.30	199,818.03	0.00	0.00
Support Serv - Staff & Personnel	437,386.77	0.00	72,262.57	365,124.20	365,124.20
Support Serv - Technology	890,144.86	19,792.49	0.00	870,352.37	870,352.37
Support Serv - Pupil Accounting	92,219.30	0.00	92,219.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	810,498.23	20,471.60	790,026.63	0.00	0.00
Community Services	888,850.67	0.00	888,850.67	0.00	0.00
Payments to Government Agencies	127,888.11	127,888.11	0.00	0.00	0.00
Facilities Acquisition	88,087.61	0.00	88,087.61	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,778,049.80	828,394.29	949,655.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,302,440.00	9,302,440.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,238,907.27	27,238,907.27	0.00	0.00	0.00
Trust Funds					
All Costs *	3,863.30	0.00	3,863.30	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,891,586.72	**37,708,050.98**	**39,512,700.30**	**4,670,835.44**	**1,647,650.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,916,468.97	9,832.04	12,906,636.93	0.00	0.00
Support Serv - Pupil	1,134,574.12	0.00	1,134,574.12	0.00	0.00
Support Serv - Instructional	723,105.81	0.00	723,105.81	0.00	0.00
Support Serv - Board of Ed	60,583.34	0.00	60,583.34	0.00	0.00
Support Serv - Executive Adm	411,892.45	0.00	411,892.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,286,309.61	0.00	1,286,309.61	0.00	0.00
Support Serv - Business	360,393.27	61,403.65	0.00	298,989.62	298,989.62
Operations and Maintenance	2,313,598.84	122,744.93	0.00	2,190,853.91	0.00
Pupil Transportation	1,442,991.16	438,413.80	1,004,577.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	60,535.44	0.00	0.00	60,535.44	60,535.44
Support Serv - Technology	275,999.19	0.00	0.00	275,999.19	275,999.19
Support Serv - Pupil Accounting	101,781.74	0.00	101,781.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,145.51	5,321.07	477,824.44	0.00	0.00
Community Services	247,789.94	2,638.00	245,151.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	751,324.51	336,417.29	414,907.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,989,780.42	8,989,780.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,973.40	16,973.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,577,247.72	**9,983,524.60**	**18,767,344.96**	**2,826,378.16**	**635,524.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70070 West Ottawa Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,041,595.29	36,044.77	45,005,550.52	0.00	0.00
Support Serv - Pupil	3,522,963.79	0.00	3,522,963.79	0.00	0.00
Support Serv - Instructional	1,738,105.29	0.00	1,738,105.29	0.00	0.00
Support Serv - Board of Ed	60,762.51	0.00	60,762.51	0.00	0.00
Support Serv - Executive Adm	359,320.41	0.00	359,320.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,732,849.68	0.00	3,732,849.68	0.00	0.00
Support Serv - Business	596,893.56	5,523.94	0.00	591,369.62	591,369.62
Operations and Maintenance	5,434,342.24	78,732.20	256,402.93	5,099,207.11	0.00
Pupil Transportation	3,239,749.41	497,545.60	2,742,203.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	64,003.04	0.00	64,003.04	0.00	0.00
Support Serv - Staff & Personnel	478,262.22	0.00	2,910.00	475,352.22	475,352.22
Support Serv - Technology	972,346.96	0.00	0.00	972,346.96	972,346.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,134,072.81	0.00	1,134,072.81	0.00	0.00
Community Services	294,477.57	0.00	294,477.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,007.10	43,007.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,364,998.02	1,609,351.93	1,755,646.09	0.00	0.00
Community Services	38,364.77	0.00	38,364.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	76,576,857.63	76,576,857.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	393,505.62	393,505.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	147,087,977.92	**79,240,568.79**	**60,709,133.22**	**7,138,275.91**	**2,039,068.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70120 Coopersville Area Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,135,804.80	2,712.60	14,133,092.20	0.00	0.00
Support Serv - Pupil	1,013,336.93	0.00	1,013,336.93	0.00	0.00
Support Serv - Instructional	686,374.82	0.00	686,374.82	0.00	0.00
Support Serv - Board of Ed	34,769.63	0.00	34,769.63	0.00	0.00
Support Serv - Executive Adm	382,142.09	0.00	382,142.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,402,250.61	0.00	1,402,250.61	0.00	0.00
Support Serv - Business	224,686.82	11,415.37	0.00	213,271.45	213,271.45
Operations and Maintenance	2,393,532.77	13,210.00	0.00	2,380,322.77	0.00
Pupil Transportation	1,027,534.38	22,000.00	1,005,534.38	0.00	0.00
Support Serv - Planning & Research	27,248.77	0.00	27,248.77	0.00	0.00
Support Serv - Communication	72,534.56	0.00	72,534.56	0.00	0.00
Support Serv - Staff & Personnel	64,889.93	0.00	11,325.52	53,564.41	53,564.41
Support Serv - Technology	572,962.49	42,160.00	13,025.06	517,777.43	517,777.43
Support Serv - Pupil Accounting	62,812.33	0.00	62,812.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	565,212.65	0.00	565,212.65	0.00	0.00
Community Services	677,859.34	3,386.83	674,472.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	130,707.05	30,023.34	100,683.71	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	760,078.40	352,250.87	407,827.53	0.00	0.00
Community Services	50,328.11	0.00	50,328.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,552,651.55	9,552,651.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	385,300.56	385,300.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	224,667.37	224,667.37	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,447,685.96	**10,639,778.49**	**20,642,971.41**	**3,164,936.06**	**784,613.29**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,176,000.41	52,738.23	31,123,262.18	0.00	0.00
Support Serv - Pupil	2,014,579.85	0.00	2,014,579.85	0.00	0.00
Support Serv - Instructional	1,003,122.69	2,048.39	1,001,074.30	0.00	0.00
Support Serv - Board of Ed	38,517.16	0.00	38,517.16	0.00	0.00
Support Serv - Executive Adm	460,174.22	0.00	460,174.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,473,956.53	0.00	2,473,956.53	0.00	0.00
Support Serv - Business	630,001.05	109,721.30	0.00	520,279.75	520,279.75
Operations and Maintenance	2,797,894.02	0.00	0.00	2,797,894.02	0.00
Pupil Transportation	1,393,746.50	0.00	1,393,746.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,268.00	0.00	11,268.00	0.00	0.00
Support Serv - Staff & Personnel	265,551.92	0.00	2,555.00	262,996.92	262,996.92
Support Serv - Technology	238,775.41	0.00	1,182.55	237,592.86	237,592.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	98,520.07	0.00	98,520.07	0.00	0.00
Support Serv - Other	1,360,443.57	79,822.00	1,280,621.57	0.00	0.00
Community Services	1,192,021.70	1,800.00	1,190,221.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	39,593.65	0.00	36,407.11	3,186.54	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,876,850.31	1,563,179.46	1,313,670.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,358,398.80	7,358,398.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,359,302.92	12,359,302.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,788,718.78	**21,527,011.10**	**42,439,757.59**	**3,821,950.09**	**1,020,869.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,131,754.80	159,313.87	36,972,440.93	0.00	0.00
Support Serv - Pupil	2,922,081.83	0.00	2,922,081.83	0.00	0.00
Support Serv - Instructional	1,539,816.51	15,912.86	1,523,903.65	0.00	0.00
Support Serv - Board of Ed	74,557.87	0.00	74,557.87	0.00	0.00
Support Serv - Executive Adm	385,829.80	0.00	385,829.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,186,908.03	0.00	3,186,908.03	0.00	0.00
Support Serv - Business	650,592.47	0.00	0.00	650,592.47	650,592.47
Operations and Maintenance	4,360,603.03	76,852.87	22,000.00	4,261,750.16	0.00
Pupil Transportation	2,469,088.08	83,240.37	2,385,847.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	263,540.39	0.00	0.00	263,540.39	263,540.39
Support Serv - Technology	794,873.68	53,069.93	0.00	741,803.75	741,803.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,148,733.17	59,988.12	1,088,745.05	0.00	0.00
Community Services	1,204,036.61	109,308.34	1,094,728.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,000.00	12,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	410,011.55	0.00	410,011.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	37,007,057.86	37,007,057.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,910,868.92	20,910,868.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	114,472,354.60	**58,487,613.14**	**50,067,054.69**	**5,917,686.77**	**1,655,936.61**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,158,493.73	33,301.36	15,125,192.37	0.00	0.00
Support Serv - Pupil	1,419,579.05	0.00	1,419,579.05	0.00	0.00
Support Serv - Instructional	530,790.89	32,005.13	498,785.76	0.00	0.00
Support Serv - Board of Ed	80,122.80	3,200.00	76,922.80	0.00	0.00
Support Serv - Executive Adm	604,939.37	1,875.00	603,064.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,241,550.16	0.00	1,241,550.16	0.00	0.00
Support Serv - Business	285,803.91	57,034.18	0.00	228,769.73	228,769.73
Operations and Maintenance	1,660,048.25	29,877.42	0.00	1,630,170.83	0.00
Pupil Transportation	915,553.44	0.00	915,553.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,500.00	0.00	4,500.00	0.00	0.00
Support Serv - Staff & Personnel	554.91	0.00	554.91	0.00	0.00
Support Serv - Technology	306,411.13	31,235.12	0.00	275,176.01	275,176.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,730.89	0.00	3,730.89	0.00	0.00
Support Serv - Other	521,675.08	188.00	521,487.08	0.00	0.00
Community Services	93,017.13	0.00	93,017.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	5,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	918,357.47	471,654.02	446,703.45	0.00	0.00
Community Services	944,307.33	33,965.39	910,341.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,919,818.76	3,919,818.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	339,031.15	339,031.15	0.00	0.00	0.00
Trust Funds					
All Costs *	2,650.00	0.00	2,650.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,955,935.45	**4,958,185.53**	**21,863,633.35**	**2,134,116.57**	**503,945.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,034,528.49	9,785.80	32,024,742.69	0.00	0.00
Support Serv - Pupil	2,909,356.82	2,434.66	2,906,922.16	0.00	0.00
Support Serv - Instructional	1,799,586.55	3,312.70	1,796,273.85	0.00	0.00
Support Serv - Board of Ed	172,807.28	0.00	172,807.28	0.00	0.00
Support Serv - Executive Adm	714,817.46	260.06	714,557.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,684,369.26	0.00	2,684,369.26	0.00	0.00
Support Serv - Business	855,672.70	26,397.80	36,440.00	792,834.90	792,834.90
Operations and Maintenance	5,267,981.43	234,521.18	19,220.00	5,014,240.25	0.00
Pupil Transportation	2,097,029.19	4,186.19	2,092,843.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	184,405.06	1,822.92	13,017.61	169,564.53	169,564.53
Support Serv - Technology	605,812.28	61,266.42	0.00	544,545.86	544,545.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,353,224.72	53,792.85	1,299,431.87	0.00	0.00
Community Services	965,165.88	1,327.15	963,838.73	0.00	0.00
Payments to Government Agencies	26,396.58	26,396.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	117,825.74	0.00	117,825.74	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,445.02	296.77	68,148.25	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	49,435.01	0.00	0.00	49,435.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,237.51	0.00	0.00	1,237.51	1,237.51
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,977,287.79	953,501.49	1,023,786.30	0.00	0.00
Community Services	1,622,592.95	92,969.93	1,529,623.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,149,313.07	10,149,313.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,361,826.56	6,361,826.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	72,019,117.35	**17,983,412.13**	**47,463,847.16**	**6,571,858.06**	**1,508,182.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	831,502.42	6,025.60	825,476.82	0.00	0.00
Support Serv - Pupil	57,105.77	0.00	57,105.77	0.00	0.00
Support Serv - Instructional	670.00	0.00	670.00	0.00	0.00
Support Serv - Board of Ed	13,979.00	0.00	13,979.00	0.00	0.00
Support Serv - Executive Adm	83,815.59	0.00	83,815.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	259,140.74	27,328.39	231,812.35	0.00	0.00
Support Serv - Business	16,560.00	0.00	0.00	16,560.00	16,560.00
Operations and Maintenance	119,794.61	0.00	0.00	119,794.61	0.00
Pupil Transportation	5,530.58	0.00	5,530.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	300.00	0.00	300.00	0.00	0.00
Support Serv - Technology	24,960.00	0.00	0.00	24,960.00	24,960.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	309,430.00	309,430.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,722,788.71	**342,783.99**	**1,218,690.11**	**161,314.61**	**41,520.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70902 West MI Academy of Arts and Academics
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,995,028.63	22,714.65	1,972,313.98	0.00	0.00
Support Serv - Pupil	39,435.00	0.00	39,435.00	0.00	0.00
Support Serv - Instructional	68,335.97	34,951.35	33,384.62	0.00	0.00
Support Serv - Board of Ed	45,695.64	0.00	45,695.64	0.00	0.00
Support Serv - Executive Adm	175,775.13	0.00	175,775.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	487,135.98	293.84	486,842.14	0.00	0.00
Support Serv - Business	24,282.89	0.00	0.00	24,282.89	24,282.89
Operations and Maintenance	135,958.40	0.00	0.00	135,958.40	0.00
Pupil Transportation	22,937.42	0.00	22,937.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	55,860.26	0.00	55,860.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	310,157.33	310,157.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	225,851.03	225,851.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	56,912.35	56,912.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,643,366.03	**650,880.55**	**2,832,244.19**	**160,241.29**	**24,282.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,168,783.95	13,738.33	4,155,045.62	0.00	0.00
Support Serv - Pupil	330,009.11	0.00	330,009.11	0.00	0.00
Support Serv - Instructional	131,686.50	0.00	131,686.50	0.00	0.00
Support Serv - Board of Ed	231,410.94	0.00	231,410.94	0.00	0.00
Support Serv - Executive Adm	148,123.10	0.00	148,123.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	270,879.27	0.00	270,879.27	0.00	0.00
Support Serv - Business	149,393.07	0.00	0.00	149,393.07	149,393.07
Operations and Maintenance	476,476.90	0.00	0.00	476,476.90	0.00
Pupil Transportation	49,298.12	0.00	49,298.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,847.71	12,696.00	0.00	125,151.71	125,151.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,033.06	0.00	106,033.06	0.00	0.00
Community Services	12,948.41	0.00	12,948.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	105,243.32	102,720.00	2,523.32	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,233.31	162,943.47	4,289.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	647,833.00	647,833.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,507.70	49,507.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,182,707.47	**989,438.50**	**5,442,247.29**	**751,021.68**	**274,544.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,210,605.00	0.00	2,210,605.00	0.00	0.00
Support Serv - Pupil	148,813.00	0.00	148,813.00	0.00	0.00
Support Serv - Instructional	360,289.00	0.00	360,289.00	0.00	0.00
Support Serv - Board of Ed	58,465.00	0.00	58,465.00	0.00	0.00
Support Serv - Executive Adm	162,001.00	0.00	162,001.00	0.00	0.00
Support Serv - Grant Writer	11,716.00	0.00	11,716.00	0.00	0.00
Support Serv - School Adm	332,800.00	0.00	332,800.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	782,389.00	0.00	0.00	782,389.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,723.00	0.00	20,723.00	0.00	0.00
Support Serv - Staff & Personnel	73,904.00	0.00	0.00	73,904.00	73,904.00
Support Serv - Technology	46,009.00	0.00	0.00	46,009.00	46,009.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,924.00	11,293.00	187,631.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,482,385.00	**11,293.00**	**3,505,680.00**	**965,412.00**	**183,023.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,890,867.00	0.00	2,890,867.00	0.00	0.00
Support Serv - Pupil	146,349.00	0.00	146,349.00	0.00	0.00
Support Serv - Instructional	289,971.00	0.00	289,971.00	0.00	0.00
Support Serv - Board of Ed	92,040.00	0.00	92,040.00	0.00	0.00
Support Serv - Executive Adm	266,238.00	0.00	266,238.00	0.00	0.00
Support Serv - Grant Writer	29,839.00	0.00	29,839.00	0.00	0.00
Support Serv - School Adm	499,906.00	0.00	499,906.00	0.00	0.00
Support Serv - Business	113,104.00	0.00	0.00	113,104.00	113,104.00
Operations and Maintenance	1,114,372.00	0.00	0.00	1,114,372.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,436.00	0.00	38,436.00	0.00	0.00
Support Serv - Staff & Personnel	172,172.00	0.00	0.00	172,172.00	172,172.00
Support Serv - Technology	117,174.00	0.00	0.00	117,174.00	117,174.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,648.00	0.00	22,648.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	153,437.00	8,159.00	145,278.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,946,553.00	**8,159.00**	**4,421,572.00**	**1,516,822.00**	**402,450.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70907 Wavecrest Career Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	608,799.82	0.00	608,799.82	0.00	0.00
Support Serv - Pupil	38,066.21	0.00	38,066.21	0.00	0.00
Support Serv - Instructional	292,371.98	0.00	292,371.98	0.00	0.00
Support Serv - Board of Ed	7,238.00	0.00	7,238.00	0.00	0.00
Support Serv - Executive Adm	28,656.00	0.00	28,656.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	78,285.06	0.00	78,285.06	0.00	0.00
Support Serv - Business	26,265.21	0.00	0.00	26,265.21	26,265.21
Operations and Maintenance	140,292.17	0.00	0.00	140,292.17	0.00
Pupil Transportation	39,234.91	0.00	39,234.91	0.00	0.00
Support Serv - Planning & Research	2,807.26	0.00	2,807.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	978.43	0.00	640.33	338.10	338.10
Support Serv - Technology	26,593.45	0.00	0.00	26,593.45	26,593.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,408.17	0.00	4,408.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,293,996.67	**0.00**	**1,100,507.74**	**193,488.93**	**53,196.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
70908 Innocademy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	836,423.83	36,557.23	799,866.60	0.00	0.00
Support Serv - Pupil	20,426.05	0.00	20,426.05	0.00	0.00
Support Serv - Instructional	115,970.77	71,851.77	44,119.00	0.00	0.00
Support Serv - Board of Ed	24,242.44	0.00	24,242.44	0.00	0.00
Support Serv - Executive Adm	88,151.99	0.00	88,151.99	0.00	0.00
Support Serv - Grant Writer	9,920.45	0.00	9,920.45	0.00	0.00
Support Serv - School Adm	30,145.53	0.00	30,145.53	0.00	0.00
Support Serv - Business	67,862.75	0.00	50,075.25	17,787.50	17,787.50
Operations and Maintenance	391,744.43	0.00	0.00	391,744.43	0.00
Pupil Transportation	159.59	0.00	159.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,920.96	5,920.96	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,904.00	3,904.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,076.65	0.00	23,076.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,620,449.44	**118,233.96**	**1,092,683.55**	**409,531.93**	**17,787.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
71050 Onaway Area Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,971,302.35	1,153.57	3,970,148.78	0.00	0.00
Support Serv - Pupil	137,367.24	0.00	137,367.24	0.00	0.00
Support Serv - Instructional	32,669.14	0.00	32,669.14	0.00	0.00
Support Serv - Board of Ed	35,582.74	0.00	35,582.74	0.00	0.00
Support Serv - Executive Adm	231,778.92	1,353.57	230,425.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,571.75	4,602.18	350,969.57	0.00	0.00
Support Serv - Business	83,400.59	9,481.59	0.00	73,919.00	73,919.00
Operations and Maintenance	610,194.02	3,656.97	1,075.57	605,461.48	0.00
Pupil Transportation	373,474.90	45,543.00	327,931.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	129,043.60	28,722.81	0.00	100,320.79	100,320.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	103,616.39	3,099.74	100,516.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,021.73	2,021.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,141.20	162,278.49	141,862.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	525,722.53	525,722.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,895,887.10	**787,636.18**	**5,328,549.65**	**779,701.27**	**174,239.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
71060 Posen Consolidated School District No. 9
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,331,563.66	0.00	1,331,563.66	0.00	0.00
Support Serv - Pupil	6,253.14	0.00	6,253.14	0.00	0.00
Support Serv - Instructional	7,680.00	318.00	7,362.00	0.00	0.00
Support Serv - Board of Ed	23,625.66	0.00	23,625.66	0.00	0.00
Support Serv - Executive Adm	127,286.35	0.00	127,286.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	87,750.40	0.00	87,750.40	0.00	0.00
Support Serv - Business	79,586.02	4,833.00	0.00	74,753.02	74,753.02
Operations and Maintenance	182,502.08	0.00	0.00	182,502.08	0.00
Pupil Transportation	191,241.23	23,012.94	168,228.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,509.57	0.00	0.00	23,509.57	23,509.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,513.68	1,572.44	81,941.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,891.08	62,384.71	69,506.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	386,009.97	386,009.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	250,004.14	250,004.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,912,416.98	**728,135.20**	**1,903,517.11**	**280,764.67**	**98,262.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,960,953.84	2,628.40	2,958,325.44	0.00	0.00
Support Serv - Pupil	195,519.15	0.00	195,519.15	0.00	0.00
Support Serv - Instructional	69,489.22	7,496.00	61,993.22	0.00	0.00
Support Serv - Board of Ed	35,983.60	0.00	35,983.60	0.00	0.00
Support Serv - Executive Adm	108,742.79	0.00	108,742.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,267.18	0.00	292,267.18	0.00	0.00
Support Serv - Business	81,694.47	1,200.00	1,076.50	79,417.97	79,417.97
Operations and Maintenance	479,713.29	37,489.00	0.00	442,224.29	0.00
Pupil Transportation	222,026.40	0.00	222,026.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,836.81	0.00	1,115.81	721.00	721.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,473.37	0.00	134,473.37	0.00	0.00
Community Services	56,100.35	0.00	56,100.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	257,102.04	134,785.77	122,316.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	287,416.95	287,416.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	283,559.55	283,559.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,466,879.01	**754,575.67**	**4,189,940.08**	**522,363.26**	**80,138.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
71902 Presque Isle Academy II
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	164,330.78	0.00	164,330.78	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	175.99	0.00	175.99	0.00	0.00
Support Serv - Board of Ed	6,965.48	0.00	6,965.48	0.00	0.00
Support Serv - Executive Adm	13,015.00	0.00	13,015.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,658.84	0.00	145,658.84	0.00	0.00
Support Serv - Business	12,887.08	0.00	0.00	12,887.08	12,887.08
Operations and Maintenance	39,282.44	0.00	0.00	39,282.44	0.00
Pupil Transportation	655.00	0.00	655.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,404.00	0.00	0.00	1,404.00	1,404.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,339.76	26,339.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,219.68	24,219.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	434,934.05	**50,559.44**	**330,801.09**	**53,573.52**	**14,291.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
72000 C.O.O.R. ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	336,018.35	0.00	336,018.35	0.00	0.00
Support Serv - Pupil	36,799.24	0.00	36,799.24	0.00	0.00
Support Serv - Instructional	151,652.53	0.00	151,652.53	0.00	0.00
Support Serv - Board of Ed	28,449.26	0.00	28,449.26	0.00	0.00
Support Serv - Executive Adm	437,203.27	0.00	437,203.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,675.48	0.00	56,675.48	0.00	0.00
Support Serv - Business	18,584.47	18,584.47	0.00	0.00	0.00
Operations and Maintenance	22,443.75	0.00	0.00	22,443.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	163,650.38	0.00	163,650.38	0.00	0.00
Support Serv - Communication	1,250.65	0.00	1,250.65	0.00	0.00
Support Serv - Staff & Personnel	30,521.11	0.00	0.00	30,521.11	30,521.11
Support Serv - Technology	48,066.05	0.00	0.00	48,066.05	48,066.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	668,962.52	668,962.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,224,803.36	0.00	2,224,803.36	0.00	0.00
Support Serv - Pupil	1,427,789.17	0.00	1,427,789.17	0.00	0.00
Support Serv - Instructional	481,568.02	0.00	481,568.02	0.00	0.00
Support Serv - Board of Ed	4,420.00	0.00	4,420.00	0.00	0.00
Support Serv - Executive Adm	255,545.71	0.00	255,545.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,579.11	0.00	47,579.11	0.00	0.00
Support Serv - Business	32,995.26	31,267.52	0.00	1,727.74	1,727.74
Operations and Maintenance	107,286.45	0.00	0.00	107,286.45	0.00
Pupil Transportation	812,300.22	0.00	812,300.22	0.00	0.00
Support Serv - Planning & Research	167,044.25	0.00	167,044.25	0.00	0.00
Support Serv - Communication	744.50	0.00	744.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	48,171.26	0.00	0.00	48,171.26	48,171.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,872.91	0.00	48,872.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,483,175.62	2,483,175.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,214.28	39,214.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,181,787.18	**3,241,204.41**	**6,682,366.41**	**258,216.36**	**128,486.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,103,368.45	7,176.43	8,096,192.02	0.00	0.00
Support Serv - Pupil	716,918.34	0.00	716,918.34	0.00	0.00
Support Serv - Instructional	135,312.80	0.00	135,312.80	0.00	0.00
Support Serv - Board of Ed	97,556.90	0.00	97,556.90	0.00	0.00
Support Serv - Executive Adm	202,680.61	0.00	202,680.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	714,427.20	0.00	714,427.20	0.00	0.00
Support Serv - Business	484,695.27	207,912.50	0.00	276,782.77	276,782.77
Operations and Maintenance	1,155,660.61	803.03	0.00	1,154,857.58	0.00
Pupil Transportation	613,215.48	10,077.06	603,138.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,622.46	0.00	0.00	3,622.46	3,622.46
Support Serv - Technology	155,943.93	1,186.00	16,593.49	138,164.44	138,164.44
Support Serv - Pupil Accounting	16,730.41	0.00	16,730.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,881.39	17,537.99	220,343.40	0.00	0.00
Community Services	2,426.92	0.00	2,426.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	800,273.22	416,630.51	383,642.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,474,834.28	1,474,834.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	949,634.06	949,634.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,865,182.33	**3,085,791.86**	**11,205,963.22**	**1,573,427.25**	**418,569.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,896,209.32	36,477.35	8,859,731.97	0.00	0.00
Support Serv - Pupil	652,745.43	0.00	652,745.43	0.00	0.00
Support Serv - Instructional	306,637.87	0.00	306,637.87	0.00	0.00
Support Serv - Board of Ed	68,368.77	0.00	68,368.77	0.00	0.00
Support Serv - Executive Adm	194,210.70	0.00	194,210.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	945,872.87	0.00	945,872.87	0.00	0.00
Support Serv - Business	337,703.64	338.95	7,000.00	330,364.69	330,364.69
Operations and Maintenance	1,171,534.93	118,159.33	4,000.00	1,049,375.60	0.00
Pupil Transportation	1,080,502.99	58,451.01	1,022,051.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	68,709.09	0.00	21,627.11	47,081.98	47,081.98
Support Serv - Technology	286,171.97	27,688.47	0.00	258,483.50	258,483.50
Support Serv - Pupil Accounting	336.53	0.00	336.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	258,355.59	14,671.51	243,684.08	0.00	0.00
Community Services	92,230.75	0.00	92,230.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	891,111.51	546,006.00	345,105.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	549,011.26	549,011.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	326,197.12	326,197.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,125,910.34	**1,677,001.00**	**12,763,603.57**	**1,685,305.77**	**635,930.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
72901 Charlton Heston Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	859,453.00	0.00	859,453.00	0.00	0.00
Support Serv - Pupil	41,322.00	0.00	41,322.00	0.00	0.00
Support Serv - Instructional	167,464.00	0.00	167,464.00	0.00	0.00
Support Serv - Board of Ed	15,388.00	0.00	15,388.00	0.00	0.00
Support Serv - Executive Adm	43,750.00	0.00	43,750.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,782.00	0.00	288,782.00	0.00	0.00
Support Serv - Business	55,035.00	0.00	0.00	55,035.00	55,035.00
Operations and Maintenance	161,744.00	0.00	0.00	161,744.00	0.00
Pupil Transportation	13,773.00	0.00	13,773.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,530.00	0.00	0.00	1,530.00	1,530.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	708.00	0.00	708.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,006.00	125,857.00	55,149.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	233,033.00	233,033.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,062,988.00	**358,890.00**	**1,485,789.00**	**218,309.00**	**56,565.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,678,982.36	0.00	5,678,982.36	0.00	0.00
Support Serv - Pupil	1,039,263.56	0.00	1,039,263.56	0.00	0.00
Support Serv - Instructional	4,054,312.20	120,073.97	3,934,238.23	0.00	0.00
Support Serv - Board of Ed	123,610.53	853.97	122,756.56	0.00	0.00
Support Serv - Executive Adm	407,211.48	0.00	407,211.48	0.00	0.00
Support Serv - Grant Writer	30,466.49	0.00	30,466.49	0.00	0.00
Support Serv - School Adm	92,277.59	0.00	92,277.59	0.00	0.00
Support Serv - Business	1,053,176.82	43,225.10	481,436.18	528,515.54	528,515.54
Operations and Maintenance	1,363,716.77	0.00	1,363,716.77	0.00	0.00
Pupil Transportation	54,133.78	0.00	54,133.78	0.00	0.00
Support Serv - Planning & Research	57,871.48	0.00	57,871.48	0.00	0.00
Support Serv - Communication	71,662.82	0.00	71,662.82	0.00	0.00
Support Serv - Staff & Personnel	299,567.96	4,126.00	295,441.96	0.00	0.00
Support Serv - Technology	1,230,619.66	209,014.07	1,021,605.59	0.00	0.00
Support Serv - Pupil Accounting	157,935.49	0.00	157,935.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,459.29	0.00	11,459.29	0.00	0.00
Community Services	724,233.15	539.98	723,693.17	0.00	0.00
Payments to Government Agencies	1,911,266.80	1,911,266.80	0.00	0.00	0.00
Facilities Acquisition	2,897.00	2,897.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,454,544.33	8,793.97	7,445,750.36	0.00	0.00
Support Serv - Pupil	9,298,050.32	6,465.14	9,291,585.18	0.00	0.00
Support Serv - Instructional	2,956,659.03	14,900.00	2,941,759.03	0.00	0.00
Support Serv - Board of Ed	46,909.24	0.00	46,909.24	0.00	0.00
Support Serv - Executive Adm	21,045.64	0.00	21,045.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,601.71	9,703.59	180,898.12	0.00	0.00
Support Serv - Business	321,930.85	206,665.55	0.00	115,265.30	115,265.30
Operations and Maintenance	1,151,111.67	43,801.54	0.00	1,107,310.13	0.00
Pupil Transportation	5,629,380.33	780,028.00	4,849,352.33	0.00	0.00
Support Serv - Planning & Research	59,877.86	0.00	59,877.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	273,664.32	0.00	0.00	273,664.32	273,664.32
Support Serv - Technology	897.00	0.00	0.00	897.00	897.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	929,743.83	60,935.31	868,808.52	0.00	0.00
Community Services	2,139.00	0.00	2,139.00	0.00	0.00
Payments to Government Agencies	10,609,771.58	10,562,699.57	47,072.01	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	501,541.51	501,541.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	909,901.54	909,901.54	0.00	0.00	0.00
Trust Funds					
All Costs *	7,208.66	0.00	7,208.66	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,968,696.80	5,968,696.80	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,698,340.45	**21,366,129.41**	**41,306,558.75**	**2,025,652.29**	**918,342.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73010 Saginaw, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	49,985,064.83	3,738.32	49,981,326.51	0.00	0.00
Support Serv - Pupil	4,598,238.04	0.00	4,598,238.04	0.00	0.00
Support Serv - Instructional	6,233,438.21	10,957.72	6,222,480.49	0.00	0.00
Support Serv - Board of Ed	307,070.51	0.00	307,070.51	0.00	0.00
Support Serv - Executive Adm	364,612.88	0.00	364,612.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,003,042.19	0.00	5,003,042.19	0.00	0.00
Support Serv - Business	2,356,998.89	1,250,007.74	40,427.35	1,066,563.80	1,066,563.80
Operations and Maintenance	7,780,285.17	43,751.81	523,371.64	7,213,161.72	0.00
Pupil Transportation	2,375,924.36	0.00	2,375,924.36	0.00	0.00
Support Serv - Planning & Research	140,939.48	0.00	140,939.48	0.00	0.00
Support Serv - Communication	249,860.83	0.00	249,860.83	0.00	0.00
Support Serv - Staff & Personnel	579,038.75	0.00	232,979.28	346,059.47	346,059.47
Support Serv - Technology	729,316.48	0.00	0.00	729,316.48	729,316.48
Support Serv - Pupil Accounting	98,174.57	0.00	98,174.57	0.00	0.00
Support Serv - Central - Other	83,178.39	0.00	83,178.39	0.00	0.00
Support Serv - Other	693,206.09	0.00	693,206.09	0.00	0.00
Community Services	258,802.06	0.00	258,802.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,190.48	0.00	1,190.48	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,294,948.68	3,337,646.16	1,957,302.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,117,639.04	5,117,639.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,516,574.00	1,516,574.00	0.00	0.00	0.00
Trust Funds					
All Costs *	41,072.29	0.00	41,072.29	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	93,808,616.22	**11,280,314.79**	**73,173,199.96**	**9,355,101.47**	**2,141,939.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,238,900.03	133,692.02	12,105,208.01	0.00	0.00
Support Serv - Pupil	856,454.21	0.00	856,454.21	0.00	0.00
Support Serv - Instructional	1,073,271.32	0.00	1,073,271.32	0.00	0.00
Support Serv - Board of Ed	108,764.68	0.00	108,764.68	0.00	0.00
Support Serv - Executive Adm	232,927.30	0.00	232,927.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	934,614.59	1,962.00	932,652.59	0.00	0.00
Support Serv - Business	300,172.40	53,094.84	3,677.00	243,400.56	243,400.56
Operations and Maintenance	1,466,412.74	101,792.84	11,382.85	1,353,237.05	0.00
Pupil Transportation	236,335.50	0.00	236,335.50	0.00	0.00
Support Serv - Planning & Research	30,360.00	0.00	30,360.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	296,865.87	119,232.64	20,000.00	157,633.23	157,633.23
Support Serv - Pupil Accounting	49,999.95	0.00	49,999.95	0.00	0.00
Support Serv - Central - Other	17,112.73	0.00	17,112.73	0.00	0.00
Support Serv - Other	428,833.32	39,080.00	389,753.32	0.00	0.00
Community Services	182,666.18	0.00	182,666.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,251.83	2,251.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	27,125.00	0.00	27,125.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,112,062.26	619,495.20	492,567.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,030,944.76	2,030,944.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,626,074.67	**3,101,546.13**	**16,770,257.70**	**1,754,270.84**	**401,033.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,266,497.34	204,324.29	28,062,173.05	0.00	0.00
Support Serv - Pupil	2,880,303.13	0.00	2,880,303.13	0.00	0.00
Support Serv - Instructional	1,230,475.33	2,143.09	1,228,332.24	0.00	0.00
Support Serv - Board of Ed	73,400.81	0.00	73,400.81	0.00	0.00
Support Serv - Executive Adm	340,482.77	0.00	340,482.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,762,375.95	0.00	2,762,375.95	0.00	0.00
Support Serv - Business	475,518.11	0.00	0.00	475,518.11	475,518.11
Operations and Maintenance	2,976,133.82	30,437.74	148.95	2,945,547.13	0.00
Pupil Transportation	1,154,089.68	166,656.00	987,433.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,188.57	0.00	49,188.57	0.00	0.00
Support Serv - Staff & Personnel	277,354.72	0.00	8,829.55	268,525.17	268,525.17
Support Serv - Technology	481,274.21	0.00	0.00	481,274.21	481,274.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	669,911.44	0.00	669,911.44	0.00	0.00
Community Services	16,639.26	0.00	16,639.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	17,811.52	0.00	17,811.52	0.00	0.00
Support Serv - Pupil	79,301.02	0.00	79,301.02	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,418.75	0.00	31,323.54	9,095.21	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,103.00	0.00	5,000.94	102.06	102.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,598,980.09	1,263,385.87	1,335,594.22	0.00	0.00
Community Services	717,411.45	0.00	717,411.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,737.00	15,737.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,497,804.33	3,497,804.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,023,193.81	1,023,193.81	0.00	0.00	0.00
Trust Funds					
All Costs *	1,160.00	0.00	1,160.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,650,566.11	**6,203,682.13**	**39,266,822.09**	**4,180,061.89**	**1,225,419.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73080 Buena Vista School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,745,895.92	12,560.71	8,733,335.21	0.00	0.00
Support Serv - Pupil	589,236.26	0.00	589,236.26	0.00	0.00
Support Serv - Instructional	301,310.23	38,289.87	263,020.36	0.00	0.00
Support Serv - Board of Ed	110,837.79	0.00	110,837.79	0.00	0.00
Support Serv - Executive Adm	239,895.20	629.86	239,265.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	796,371.06	0.00	796,371.06	0.00	0.00
Support Serv - Business	302,705.16	77,375.12	0.00	225,330.04	225,330.04
Operations and Maintenance	1,255,727.20	14,766.05	0.00	1,240,961.15	0.00
Pupil Transportation	649,275.70	10,000.00	639,275.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,474.02	0.00	0.00	61,474.02	61,474.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,080.53	0.00	292,080.53	0.00	0.00
Community Services	68,155.54	0.00	68,155.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,710.20	309,314.66	321,395.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	429,762.88	429,762.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,181,010.54	1,181,010.54	0.00	0.00	0.00
Trust Funds					
All Costs *	106,303.00	0.00	106,303.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,760,751.23	**2,073,709.69**	**12,159,276.33**	**1,527,765.21**	**286,804.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,868,964.30	6,206.03	8,862,758.27	0.00	0.00
Support Serv - Pupil	775,341.14	0.00	775,341.14	0.00	0.00
Support Serv - Instructional	373,906.64	2,693.09	371,213.55	0.00	0.00
Support Serv - Board of Ed	44,921.51	0.00	44,921.51	0.00	0.00
Support Serv - Executive Adm	259,481.02	0.00	259,481.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,060,728.34	0.00	1,060,728.34	0.00	0.00
Support Serv - Business	407,102.30	159,978.29	0.00	247,124.01	247,124.01
Operations and Maintenance	1,133,615.69	0.00	0.00	1,133,615.69	0.00
Pupil Transportation	966,279.04	0.00	966,279.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,855.13	0.00	39,855.13	0.00	0.00
Support Serv - Staff & Personnel	27,944.42	0.00	1,513.90	26,430.52	26,430.52
Support Serv - Technology	241,822.67	14,837.61	0.00	226,985.06	226,985.06
Support Serv - Pupil Accounting	1,066.95	0.00	1,066.95	0.00	0.00
Support Serv - Central - Other	16,266.59	0.00	16,266.59	0.00	0.00
Support Serv - Other	351,068.63	24,625.44	326,443.19	0.00	0.00
Community Services	72,924.94	0.00	72,924.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	817.90	0.00	817.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	662,662.03	345,698.67	316,963.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,575,243.00	1,575,243.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,753,303.55	6,753,303.55	0.00	0.00	0.00
Trust Funds					
All Costs *	7,150.00	0.00	7,150.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,640,465.79	**8,882,585.68**	**13,123,724.83**	**1,634,155.28**	**500,539.59**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73180 Bridgeport-Spaulding Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,395,895.64	268.10	8,395,627.54	0.00	0.00
Support Serv - Pupil	623,424.15	0.00	623,424.15	0.00	0.00
Support Serv - Instructional	340,570.89	0.00	340,570.89	0.00	0.00
Support Serv - Board of Ed	142,325.03	0.00	142,325.03	0.00	0.00
Support Serv - Executive Adm	232,805.88	0.00	232,805.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	884,016.59	0.00	884,016.59	0.00	0.00
Support Serv - Business	362,893.77	137,446.45	0.00	225,447.32	225,447.32
Operations and Maintenance	1,533,629.93	0.00	0.00	1,533,629.93	0.00
Pupil Transportation	729,492.89	32,544.00	696,948.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,258.06	0.00	2,258.06	0.00	0.00
Support Serv - Staff & Personnel	81,779.58	0.00	0.00	81,779.58	81,779.58
Support Serv - Technology	195,512.97	0.00	0.00	195,512.97	195,512.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,304.93	0.00	183,304.93	0.00	0.00
Community Services	13,147.12	0.00	13,147.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	952,740.16	385,403.33	567,336.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,500,006.00	1,500,006.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	32,149.36	0.00	32,149.36	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,205,952.95	**2,055,667.88**	**12,113,915.27**	**2,036,369.80**	**502,739.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,418,983.61	0.00	6,418,983.61	0.00	0.00
Support Serv - Pupil	479,883.29	0.00	479,883.29	0.00	0.00
Support Serv - Instructional	202,353.80	0.00	202,353.80	0.00	0.00
Support Serv - Board of Ed	31,180.66	0.00	31,180.66	0.00	0.00
Support Serv - Executive Adm	275,021.42	0.00	275,021.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	729,440.07	0.00	729,440.07	0.00	0.00
Support Serv - Business	189,762.14	0.00	0.00	189,762.14	189,762.14
Operations and Maintenance	877,172.10	11,640.00	0.00	865,532.10	0.00
Pupil Transportation	294,900.10	0.00	294,900.10	0.00	0.00
Support Serv - Planning & Research	20,998.74	0.00	20,998.74	0.00	0.00
Support Serv - Communication	3,365.70	0.00	3,365.70	0.00	0.00
Support Serv - Staff & Personnel	6,968.48	0.00	0.00	6,968.48	6,968.48
Support Serv - Technology	201,023.23	1,070.32	0.00	199,952.91	199,952.91
Support Serv - Pupil Accounting	762.08	0.00	762.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,173.50	0.00	314,173.50	0.00	0.00
Community Services	301,339.21	0.00	301,339.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,063.10	278,354.63	181,708.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,263,342.50	1,263,342.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	109,821.00	109,821.00	0.00	0.00	0.00
Trust Funds					
All Costs *	14,550.00	0.00	14,550.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,195,104.73	**1,664,228.45**	**9,268,660.65**	**1,262,215.63**	**396,683.53**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,936,214.68	0.00	9,936,214.68	0.00	0.00
Support Serv - Pupil	527,997.90	0.00	527,997.90	0.00	0.00
Support Serv - Instructional	223,640.31	0.00	223,640.31	0.00	0.00
Support Serv - Board of Ed	32,026.01	0.00	32,026.01	0.00	0.00
Support Serv - Executive Adm	212,395.98	0.00	212,395.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	665,888.46	0.00	665,888.46	0.00	0.00
Support Serv - Business	226,641.07	35,014.72	0.00	191,626.35	191,626.35
Operations and Maintenance	1,328,742.97	0.00	0.00	1,328,742.97	0.00
Pupil Transportation	545,351.60	0.00	545,351.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,442.08	0.00	1,067.08	375.00	375.00
Support Serv - Technology	312,676.07	0.00	0.00	312,676.07	312,676.07
Support Serv - Pupil Accounting	45,773.15	0.00	45,773.15	0.00	0.00
Support Serv - Central - Other	8,600.64	0.00	8,600.64	0.00	0.00
Support Serv - Other	691,331.00	642,800.00	48,531.00	0.00	0.00
Community Services	444,762.17	5,697.44	439,064.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	583,329.64	290,525.02	292,804.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,214,535.24	1,214,535.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	356,426.53	356,426.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,357,775.50	**2,544,998.95**	**12,979,356.16**	**1,833,420.39**	**504,677.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,502,669.30	0.00	6,502,669.30	0.00	0.00
Support Serv - Pupil	405,644.39	0.00	405,644.39	0.00	0.00
Support Serv - Instructional	201,597.51	0.00	201,597.51	0.00	0.00
Support Serv - Board of Ed	72,844.69	0.00	72,844.69	0.00	0.00
Support Serv - Executive Adm	268,662.15	0.00	268,662.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,131.42	0.00	660,131.42	0.00	0.00
Support Serv - Business	149,582.11	45,059.58	0.00	104,522.53	104,522.53
Operations and Maintenance	1,185,356.22	66,438.02	0.00	1,118,918.20	0.00
Pupil Transportation	648,687.67	33,825.30	614,862.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,350.78	0.00	34,350.78	0.00	0.00
Support Serv - Staff & Personnel	30,647.00	0.00	30,647.00	0.00	0.00
Support Serv - Technology	244,972.20	0.00	0.00	244,972.20	244,972.20
Support Serv - Pupil Accounting	780.42	0.00	780.42	0.00	0.00
Support Serv - Central - Other	5,904.72	0.00	5,904.72	0.00	0.00
Support Serv - Other	231,156.52	0.00	231,156.52	0.00	0.00
Community Services	59,187.98	0.00	59,187.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,413.01	6,413.01	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,390.52	189,201.31	159,189.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,504,284.00	1,504,284.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,473.36	60,473.36	0.00	0.00	0.00
Trust Funds					
All Costs *	5,338.00	0.00	5,338.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,627,073.97	**1,905,694.58**	**9,252,966.46**	**1,468,412.93**	**349,494.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,501,116.39	0.00	3,501,116.39	0.00	0.00
Support Serv - Pupil	339,370.60	0.00	339,370.60	0.00	0.00
Support Serv - Instructional	187,171.77	0.00	187,171.77	0.00	0.00
Support Serv - Board of Ed	32,952.03	0.00	32,952.03	0.00	0.00
Support Serv - Executive Adm	221,326.93	0.00	221,326.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	361,816.32	0.00	361,816.32	0.00	0.00
Support Serv - Business	100,655.35	5,058.98	0.00	95,596.37	95,596.37
Operations and Maintenance	475,711.80	3,650.00	0.00	472,061.80	0.00
Pupil Transportation	241,081.95	0.00	241,081.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,008.66	0.00	2,008.66	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	81,760.58	1,550.93	0.00	80,209.65	80,209.65
Support Serv - Pupil Accounting	514.46	0.00	514.46	0.00	0.00
Support Serv - Central - Other	12,770.03	0.00	12,770.03	0.00	0.00
Support Serv - Other	141,687.56	0.00	141,687.56	0.00	0.00
Community Services	10,465.54	267.40	10,198.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,274.40	0.00	2,176.82	1,097.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,009.60	220,176.51	178,833.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,324,760.05	1,324,760.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,741,096.87	4,741,096.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,178,550.89	**6,296,560.74**	**5,233,024.75**	**648,965.40**	**175,806.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,506,776.85	4,139.93	6,502,636.92	0.00	0.00
Support Serv - Pupil	330,506.61	0.00	330,506.61	0.00	0.00
Support Serv - Instructional	263,329.77	0.00	263,329.77	0.00	0.00
Support Serv - Board of Ed	25,790.80	0.00	25,790.80	0.00	0.00
Support Serv - Executive Adm	300,055.47	0.00	300,055.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,692.40	0.00	413,692.40	0.00	0.00
Support Serv - Business	192,166.23	25,403.82	0.00	166,762.41	166,762.41
Operations and Maintenance	597,735.93	0.00	0.00	597,735.93	0.00
Pupil Transportation	344,987.49	0.00	344,987.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,301.30	0.00	701.30	600.00	600.00
Support Serv - Technology	115,763.87	37,002.20	0.00	78,761.67	78,761.67
Support Serv - Pupil Accounting	602.41	0.00	602.41	0.00	0.00
Support Serv - Central - Other	8,500.00	0.00	8,500.00	0.00	0.00
Support Serv - Other	175,751.96	310.34	175,441.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,731.29	28,731.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	25,638.95	0.00	25,638.95	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,337.04	0.00	1,449.21	9,887.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	522,571.47	247,415.78	275,155.69	0.00	0.00
Community Services	90,792.92	0.00	90,792.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,092,119.62	8,092,119.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,048,152.38	**8,435,122.98**	**8,759,281.56**	**853,747.84**	**246,124.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,498,718.76	0.00	9,498,718.76	0.00	0.00
Support Serv - Pupil	334,679.87	0.00	334,679.87	0.00	0.00
Support Serv - Instructional	232,036.13	0.00	232,036.13	0.00	0.00
Support Serv - Board of Ed	53,474.97	0.00	53,474.97	0.00	0.00
Support Serv - Executive Adm	261,690.22	0.00	261,690.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	960,994.86	0.00	960,994.86	0.00	0.00
Support Serv - Business	242,984.36	11,351.67	44,014.41	187,618.28	187,618.28
Operations and Maintenance	1,529,092.95	45,169.68	0.00	1,483,923.27	0.00
Pupil Transportation	645,591.68	85,270.71	560,320.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,884.71	0.00	5,093.08	4,791.63	4,791.63
Support Serv - Technology	220,451.34	35,658.00	0.00	184,793.34	184,793.34
Support Serv - Pupil Accounting	1,063.06	0.00	1,063.06	0.00	0.00
Support Serv - Central - Other	11,866.62	0.00	11,866.62	0.00	0.00
Support Serv - Other	265,597.04	7,966.00	257,631.04	0.00	0.00
Community Services	226,775.74	0.00	226,775.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,913,187.78	1,913,187.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,408,090.09	**2,098,603.84**	**12,448,359.73**	**1,861,126.52**	**377,203.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,644,170.03	2,107.66	1,642,062.37	0.00	0.00
Support Serv - Pupil	130,229.81	0.00	130,229.81	0.00	0.00
Support Serv - Instructional	218,801.21	0.00	218,801.21	0.00	0.00
Support Serv - Board of Ed	17,503.81	0.00	17,503.81	0.00	0.00
Support Serv - Executive Adm	210,845.00	0.00	210,845.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	280,974.60	0.00	280,974.60	0.00	0.00
Support Serv - Business	71,539.20	0.00	4,039.19	67,500.01	67,500.01
Operations and Maintenance	275,690.89	17,083.37	0.00	258,607.52	0.00
Pupil Transportation	213,895.70	0.00	213,895.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,075.06	0.00	6,075.06	0.00	0.00
Support Serv - Staff & Personnel	30,422.98	0.00	0.00	30,422.98	30,422.98
Support Serv - Technology	37,115.67	0.00	0.00	37,115.67	37,115.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,622.46	0.00	4,622.46	0.00	0.00
Community Services	3,418.38	0.00	3,418.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	171,366.97	171,366.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	48,000.00	0.00	48,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,066.33	72,310.16	189,756.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,685,292.14	3,685,292.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,312,030.24	**3,948,160.30**	**2,970,223.76**	**393,646.18**	**135,038.66**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,859,384.90	27,468.00	1,831,916.90	0.00	0.00
Support Serv - Pupil	185,168.57	308.37	184,860.20	0.00	0.00
Support Serv - Instructional	231,143.29	0.00	231,143.29	0.00	0.00
Support Serv - Board of Ed	44,241.90	0.00	44,241.90	0.00	0.00
Support Serv - Executive Adm	260,722.31	0.00	260,722.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	251,088.96	0.00	251,088.96	0.00	0.00
Support Serv - Business	106,017.44	0.00	10,299.07	95,718.37	95,718.37
Operations and Maintenance	497,256.02	4,749.29	14,159.10	478,347.63	0.00
Pupil Transportation	73,840.94	0.00	73,840.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,695.15	0.00	8,695.15	0.00	0.00
Support Serv - Staff & Personnel	40,609.47	0.00	0.00	40,609.47	40,609.47
Support Serv - Technology	58,691.42	0.00	0.00	58,691.42	58,691.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,577.22	0.00	1,577.22	0.00	0.00
Community Services	5,452.30	0.00	5,452.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,173.33	18,173.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	60,000.00	0.00	60,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	416,285.40	286,309.65	129,975.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,118,348.62	**337,008.64**	**3,107,973.09**	**673,366.89**	**195,019.26**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,014,345.00	0.00	2,014,345.00	0.00	0.00
Support Serv - Pupil	131,484.00	0.00	131,484.00	0.00	0.00
Support Serv - Instructional	432,341.00	0.00	432,341.00	0.00	0.00
Support Serv - Board of Ed	64,561.00	0.00	64,561.00	0.00	0.00
Support Serv - Executive Adm	135,670.00	0.00	135,670.00	0.00	0.00
Support Serv - Grant Writer	10,483.00	0.00	10,483.00	0.00	0.00
Support Serv - School Adm	405,395.00	0.00	405,395.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,100,065.00	0.00	0.00	1,100,065.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,123.00	0.00	37,123.00	0.00	0.00
Support Serv - Staff & Personnel	69,379.00	0.00	0.00	69,379.00	69,379.00
Support Serv - Technology	41,166.00	0.00	0.00	41,166.00	41,166.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	179,481.00	13,341.00	166,140.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,697,240.00	**13,341.00**	**3,410,179.00**	**1,273,720.00**	**173,655.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73911 Saginaw Learn to Earn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	280,890.00	15,005.00	265,885.00	0.00	0.00
Support Serv - Pupil	159,335.00	0.00	159,335.00	0.00	0.00
Support Serv - Instructional	2,454.00	0.00	2,454.00	0.00	0.00
Support Serv - Board of Ed	21,819.00	0.00	21,819.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,280.00	36,047.00	155,233.00	0.00	0.00
Support Serv - Business	132,657.00	0.00	0.00	132,657.00	132,657.00
Operations and Maintenance	219,709.00	0.00	0.00	219,709.00	0.00
Pupil Transportation	9,795.00	0.00	9,795.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,409.00	0.00	0.00	10,409.00	10,409.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	233.00	0.00	233.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,028,581.00	**51,052.00**	**614,754.00**	**362,775.00**	**143,066.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,578,034.52	0.00	1,578,034.52	0.00	0.00
Support Serv - Pupil	197.78	0.00	197.78	0.00	0.00
Support Serv - Instructional	10,849.65	0.00	10,849.65	0.00	0.00
Support Serv - Board of Ed	12,883.63	0.00	12,883.63	0.00	0.00
Support Serv - Executive Adm	192,552.81	0.00	192,552.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,687.44	0.00	490,687.44	0.00	0.00
Support Serv - Business	69,589.11	56,368.48	0.00	13,220.63	13,220.63
Operations and Maintenance	492,677.90	0.00	0.00	492,677.90	0.00
Pupil Transportation	1,030.00	0.00	1,030.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	619.47	0.00	619.47	0.00	0.00
Support Serv - Technology	11,794.12	0.00	0.00	11,794.12	11,794.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,230.45	0.00	3,230.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,140.96	113,553.58	21,587.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,999,287.84	**169,922.06**	**2,311,673.13**	**517,692.65**	**25,014.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	768,523.13	0.00	768,523.13	0.00	0.00
Support Serv - Pupil	200,511.06	0.00	200,511.06	0.00	0.00
Support Serv - Instructional	2,316,864.94	0.00	2,316,864.94	0.00	0.00
Support Serv - Board of Ed	48,354.13	0.00	48,354.13	0.00	0.00
Support Serv - Executive Adm	349,037.38	0.00	349,037.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,806.07	0.00	171,806.07	0.00	0.00
Support Serv - Business	1,031,254.07	9,924.55	4,133.21	1,017,196.31	1,017,196.31
Operations and Maintenance	613,467.84	31,668.00	891.47	580,908.37	0.00
Pupil Transportation	12,657.91	0.00	12,657.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	241,716.19	0.00	241,716.19	0.00	0.00
Support Serv - Staff & Personnel	566,913.27	0.00	319.40	566,593.87	566,593.87
Support Serv - Technology	2,862,840.09	20,709.50	0.00	2,842,130.59	2,842,130.59
Support Serv - Pupil Accounting	16,601.70	0.00	16,601.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	121,516.59	0.00	121,516.59	0.00	0.00
Payments to Government Agencies	407,527.25	407,527.25	0.00	0.00	0.00
Facilities Acquisition	16,044.04	16,044.04	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,712,679.35	0.00	4,712,679.35	0.00	0.00
Support Serv - Pupil	3,562,148.18	0.00	3,562,148.18	0.00	0.00
Support Serv - Instructional	1,525,987.61	19,934.00	1,506,053.61	0.00	0.00
Support Serv - Board of Ed	29,091.89	0.00	29,091.89	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,897.19	0.00	477,897.19	0.00	0.00
Support Serv - Business	214,655.49	165,706.59	11,648.05	37,300.85	37,300.85
Operations and Maintenance	1,137,864.37	17,766.00	0.00	1,120,098.37	0.00
Pupil Transportation	3,657,238.54	0.00	3,657,238.54	0.00	0.00
Support Serv - Planning & Research	154,244.23	0.00	154,244.23	0.00	0.00
Support Serv - Communication	6,650.15	0.00	6,650.15	0.00	0.00
Support Serv - Staff & Personnel	3,878.62	0.00	3,622.42	256.20	256.20
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	91,357.84	3,495.14	87,862.70	0.00	0.00
Community Services	37,935.16	0.00	37,935.16	0.00	0.00
Payments to Government Agencies	13,528,153.85	13,528,153.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	915,879.27	915,879.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,846,579.20	1,846,579.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	147,989.00	147,989.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,795,865.60	**17,131,376.39**	**18,500,004.65**	**6,164,484.56**	**4,463,477.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74010 Port Huron Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,673,644.42	0.00	61,673,644.42	0.00	0.00
Support Serv - Pupil	4,419,538.99	0.00	4,419,538.99	0.00	0.00
Support Serv - Instructional	4,586,183.64	0.00	4,586,183.64	0.00	0.00
Support Serv - Board of Ed	105,222.29	0.00	105,222.29	0.00	0.00
Support Serv - Executive Adm	557,313.32	0.00	557,313.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,472,283.08	0.00	5,472,283.08	0.00	0.00
Support Serv - Business	1,052,965.35	4,792.07	0.00	1,048,173.28	1,048,173.28
Operations and Maintenance	6,755,879.72	258,819.66	45,551.47	6,451,508.59	0.00
Pupil Transportation	3,331,560.26	48,344.80	3,283,215.46	0.00	0.00
Support Serv - Planning & Research	28,600.00	0.00	28,600.00	0.00	0.00
Support Serv - Communication	5,487.19	0.00	5,487.19	0.00	0.00
Support Serv - Staff & Personnel	453,213.25	0.00	29,864.25	423,349.00	423,349.00
Support Serv - Technology	978,458.72	0.00	249,699.32	728,759.40	728,759.40
Support Serv - Pupil Accounting	113,926.46	0.00	113,926.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,102,157.58	0.00	1,102,157.58	0.00	0.00
Community Services	84,775.03	0.00	84,775.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	223,411.61	0.00	223,411.61	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,105.48	0.00	9,299.06	806.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	963.68	0.00	886.78	76.90	76.90
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,586,569.90	2,127,405.43	1,459,164.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,745,555.73	4,745,555.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,422,763.46	11,422,763.46	0.00	0.00	0.00
Trust Funds					
All Costs *	49,827.00	0.00	49,827.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,052,936.47	1,052,936.47	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	111,813,342.63	**19,660,617.62**	**83,500,051.42**	**8,652,673.59**	**2,200,358.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,628,085.06	13,879.00	10,614,206.06	0.00	0.00
Support Serv - Pupil	900,091.39	0.00	900,091.39	0.00	0.00
Support Serv - Instructional	453,496.25	0.00	453,496.25	0.00	0.00
Support Serv - Board of Ed	82,588.35	0.00	82,588.35	0.00	0.00
Support Serv - Executive Adm	569,670.97	0.00	569,670.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,069,018.78	0.00	1,069,018.78	0.00	0.00
Support Serv - Business	313,179.10	12,576.07	46,835.93	253,767.10	253,767.10
Operations and Maintenance	1,967,081.97	3,713.00	9,521.00	1,953,847.97	0.00
Pupil Transportation	669,270.76	7,261.73	662,009.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	128.00	0.00	128.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	392,589.22	31,169.04	361,420.18	0.00	0.00
Community Services	416,821.76	0.00	416,821.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	713,091.25	318,714.31	394,376.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,813,017.10	2,813,017.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	564,053.68	564,053.68	0.00	0.00	0.00
Trust Funds					
All Costs *	3,083.24	0.00	3,083.24	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,561,266.88	**3,764,383.93**	**15,589,267.88**	**2,207,615.07**	**253,767.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,281,205.38	14,727.00	7,266,478.38	0.00	0.00
Support Serv - Pupil	624,555.13	0.00	624,555.13	0.00	0.00
Support Serv - Instructional	452,469.11	58,100.45	394,368.66	0.00	0.00
Support Serv - Board of Ed	62,970.76	0.00	62,970.76	0.00	0.00
Support Serv - Executive Adm	92,788.00	0.00	92,788.00	0.00	0.00
Support Serv - Grant Writer	2,634.81	0.00	2,634.81	0.00	0.00
Support Serv - School Adm	682,233.51	0.00	682,233.51	0.00	0.00
Support Serv - Business	239,183.64	22,199.46	2,042.30	214,941.88	214,941.88
Operations and Maintenance	1,108,844.98	13,694.00	5,453.86	1,089,697.12	0.00
Pupil Transportation	461,709.30	7,052.58	454,656.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,391.85	0.00	7,391.85	0.00	0.00
Support Serv - Staff & Personnel	12,035.18	0.00	1,783.55	10,251.63	10,251.63
Support Serv - Technology	131,772.08	7,750.59	0.00	124,021.49	124,021.49
Support Serv - Pupil Accounting	32,042.00	0.00	32,042.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,515.38	0.00	344,515.38	0.00	0.00
Community Services	56,373.42	0.00	56,373.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509,809.97	242,123.47	267,686.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,285,620.72	1,285,620.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,207.39	10,207.39	0.00	0.00	0.00
Trust Funds					
All Costs *	24,178.00	0.00	24,178.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,422,540.61	**1,661,475.66**	**10,322,152.83**	**1,438,912.12**	**349,215.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,631,509.43	36,226.96	26,595,282.47	0.00	0.00
Support Serv - Pupil	2,129,553.52	0.00	2,129,553.52	0.00	0.00
Support Serv - Instructional	1,389,224.19	0.00	1,389,224.19	0.00	0.00
Support Serv - Board of Ed	65,982.07	0.00	65,982.07	0.00	0.00
Support Serv - Executive Adm	333,627.87	0.00	333,627.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,744,362.05	294.98	2,744,067.07	0.00	0.00
Support Serv - Business	515,425.82	0.00	0.00	515,425.82	515,425.82
Operations and Maintenance	3,488,090.20	0.00	0.00	3,488,090.20	0.00
Pupil Transportation	1,702,106.64	0.00	1,702,106.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,038.62	0.00	21,038.62	0.00	0.00
Support Serv - Staff & Personnel	336,651.09	0.00	5,923.49	330,727.60	330,727.60
Support Serv - Technology	633,353.31	11,146.24	0.00	622,207.07	622,207.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	759,224.50	3,100.00	756,124.50	0.00	0.00
Community Services	20,013.15	0.00	20,013.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	153,146.97	0.00	153,146.97	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,205,567.72	535,681.12	669,886.60	0.00	0.00
Community Services	430,702.74	0.00	430,702.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,709,528.25	5,709,528.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,476,631.10	2,476,631.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	374,783.31	374,783.31	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,120,522.55	**9,147,391.96**	**37,016,679.90**	**4,956,450.69**	**1,468,360.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,892,678.30	83,784.48	13,808,893.82	0.00	0.00
Support Serv - Pupil	878,233.65	0.00	878,233.65	0.00	0.00
Support Serv - Instructional	517,012.60	1,755.43	515,257.17	0.00	0.00
Support Serv - Board of Ed	44,616.92	0.00	44,616.92	0.00	0.00
Support Serv - Executive Adm	395,523.18	0.00	395,523.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,496,188.25	0.00	1,496,188.25	0.00	0.00
Support Serv - Business	514,938.67	239,857.79	0.00	275,080.88	275,080.88
Operations and Maintenance	2,233,840.14	6,307.24	0.00	2,227,532.90	0.00
Pupil Transportation	827,391.57	0.00	827,391.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	80,731.16	0.00	2,398.04	78,333.12	78,333.12
Support Serv - Technology	191,936.52	0.00	0.00	191,936.52	191,936.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	46,190.38	0.00	46,190.38	0.00	0.00
Support Serv - Other	369,263.29	13,219.58	356,043.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	582,677.32	258,182.32	324,495.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,169,082.00	6,169,082.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	876,779.05	876,779.05	0.00	0.00	0.00
Trust Funds					
All Costs *	12,550.00	0.00	12,550.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,129,633.00	**7,648,967.89**	**18,707,781.69**	**2,772,883.42**	**545,350.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,246,599.19	1,316.84	5,245,282.35	0.00	0.00
Support Serv - Pupil	365,081.65	0.00	365,081.65	0.00	0.00
Support Serv - Instructional	100,533.97	0.00	100,533.97	0.00	0.00
Support Serv - Board of Ed	34,716.51	0.00	34,716.51	0.00	0.00
Support Serv - Executive Adm	145,010.60	0.00	145,010.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	590,940.58	0.00	590,940.58	0.00	0.00
Support Serv - Business	226,752.80	22,353.94	0.00	204,398.86	204,398.86
Operations and Maintenance	609,041.04	299.00	12,473.19	596,268.85	0.00
Pupil Transportation	369,370.21	24,284.36	345,085.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	123,461.87	2,005.78	0.00	121,456.09	121,456.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,140.68	0.00	200,140.68	0.00	0.00
Community Services	183,585.94	0.00	183,585.94	0.00	0.00
Payments to Government Agencies	20,304.65	20,304.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,453.75	159,532.41	165,921.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,535,787.60	1,535,787.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	680,976.54	680,976.54	0.00	0.00	0.00
Trust Funds					
All Costs *	1,379.00	0.00	1,379.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,759,136.58	**2,446,861.12**	**7,390,151.66**	**922,123.80**	**325,854.95**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,863,582.27	80,861.83	10,782,720.44	0.00	0.00
Support Serv - Pupil	877,540.79	0.00	877,540.79	0.00	0.00
Support Serv - Instructional	522,700.14	45,762.06	476,938.08	0.00	0.00
Support Serv - Board of Ed	51,102.81	0.00	51,102.81	0.00	0.00
Support Serv - Executive Adm	245,179.88	0.00	245,179.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,256,382.17	0.00	1,256,382.17	0.00	0.00
Support Serv - Business	345,208.09	21,127.03	0.00	324,081.06	324,081.06
Operations and Maintenance	1,826,537.19	2,978.35	0.00	1,823,558.84	0.00
Pupil Transportation	897,200.67	0.00	897,200.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,309.72	0.00	5,309.72	0.00	0.00
Support Serv - Staff & Personnel	96,954.88	0.00	3,262.03	93,692.85	93,692.85
Support Serv - Technology	177,756.48	1,973.99	0.00	175,782.49	175,782.49
Support Serv - Pupil Accounting	100.50	0.00	100.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,471.92	6,810.00	411,661.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,173.16	390,425.47	377,747.69	0.00	0.00
Community Services	127,692.43	0.00	127,692.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,703,569.44	8,703,569.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,040,362.18	1,040,362.18	0.00	0.00	0.00
Trust Funds					
All Costs *	10,514.50	0.00	10,514.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,234,339.22	**10,293,870.35**	**15,523,353.63**	**2,417,115.24**	**593,556.40**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74901 St. Clair County Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	153,488.96	0.00	153,488.96	0.00	0.00
Support Serv - Pupil	1,125.00	0.00	1,125.00	0.00	0.00
Support Serv - Instructional	63,181.75	0.00	63,181.75	0.00	0.00
Support Serv - Board of Ed	4,187.00	0.00	4,187.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,802.55	0.00	0.00	31,802.55	31,802.55
Operations and Maintenance	4,289.74	0.00	0.00	4,289.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	662.00	0.00	0.00	662.00	662.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,008.18	0.00	21,008.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	279,745.18	**0.00**	**242,990.89**	**36,754.29**	**32,464.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,433,962.78	0.00	3,433,962.78	0.00	0.00
Support Serv - Pupil	269,839.24	0.00	269,839.24	0.00	0.00
Support Serv - Instructional	78,675.00	0.00	78,675.00	0.00	0.00
Support Serv - Board of Ed	436,030.33	0.00	436,030.33	0.00	0.00
Support Serv - Executive Adm	245,790.42	0.00	245,790.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	857,754.75	0.00	857,754.75	0.00	0.00
Support Serv - Business	65,292.45	0.00	0.00	65,292.45	65,292.45
Operations and Maintenance	668,495.55	21,375.95	0.00	647,119.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,412.91	0.00	52,412.91	0.00	0.00
Community Services	34,763.44	0.00	34,763.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,233,984.26	1,233,984.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,377,001.13	**1,255,360.21**	**5,409,228.87**	**712,412.05**	**65,292.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74906 Blue Water Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	105,816.92	0.00	105,816.92	0.00	0.00
Support Serv - Pupil	76,326.12	0.00	76,326.12	0.00	0.00
Support Serv - Instructional	8,674.28	0.00	8,674.28	0.00	0.00
Support Serv - Board of Ed	5,675.93	0.00	5,675.93	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	9,199.75	0.00	0.00	9,199.75	9,199.75
Operations and Maintenance	9,200.52	0.00	0.00	9,200.52	0.00
Pupil Transportation	180.00	0.00	180.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	215,073.52	**0.00**	**196,673.25**	**18,400.27**	**9,199.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74910 St Clair Co. Academy of Style
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	256,085.83	7,571.74	248,514.09	0.00	0.00
Support Serv - Pupil	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Instructional	11,603.56	0.00	11,603.56	0.00	0.00
Support Serv - Board of Ed	4,192.00	0.00	4,192.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	24,052.67	0.00	0.00	24,052.67	24,052.67
Operations and Maintenance	37,376.81	0.00	0.00	37,376.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101.10	0.00	101.10	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	348,411.97	**7,571.74**	**279,410.75**	**61,429.48**	**24,052.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74911 St. Clair County Intervention Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	427,909.14	0.00	427,909.14	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	134,108.11	0.00	134,108.11	0.00	0.00
Support Serv - Board of Ed	6,517.60	0.00	6,517.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	108,045.82	0.00	0.00	108,045.82	108,045.82
Operations and Maintenance	27,979.12	0.00	0.00	27,979.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	704,559.79	**0.00**	**568,534.85**	**136,024.94**	**108,045.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74912 Virtual Learning Academy of St. Clair County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	464,768.60	0.00	464,768.60	0.00	0.00
Support Serv - Pupil	194,849.35	0.00	194,849.35	0.00	0.00
Support Serv - Instructional	191,539.71	0.00	191,539.71	0.00	0.00
Support Serv - Board of Ed	4,187.00	0.00	4,187.00	0.00	0.00
Support Serv - Executive Adm	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,498.33	0.00	46,498.33	0.00	0.00
Support Serv - Business	40,128.07	0.00	0.00	40,128.07	40,128.07
Operations and Maintenance	105,711.28	0.00	0.00	105,711.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Staff & Personnel	19,335.00	0.00	0.00	19,335.00	19,335.00
Support Serv - Technology	65,263.00	0.00	0.00	65,263.00	65,263.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,142,280.34	**0.00**	**911,842.99**	**230,437.35**	**124,726.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74913 St. Clair County Career Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,228,922.46	253.85	1,228,668.61	0.00	0.00
Support Serv - Pupil	340,331.53	0.00	340,331.53	0.00	0.00
Support Serv - Instructional	182,369.26	0.00	182,369.26	0.00	0.00
Support Serv - Board of Ed	10,589.40	0.00	10,589.40	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	96,732.92	0.00	0.00	96,732.92	96,732.92
Operations and Maintenance	113,319.00	0.00	0.00	113,319.00	0.00
Pupil Transportation	3,665.72	0.00	3,665.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101.10	0.00	101.10	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	35,673.58	0.00	35,673.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,791.76	137,010.14	184,781.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,333,496.73	**137,263.99**	**1,986,180.82**	**210,051.92**	**96,732.92**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
74914 Blue Water Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,723,504.41	10,655.65	1,712,848.76	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,167.00	0.00	4,167.00	0.00	0.00
Support Serv - Executive Adm	289,360.16	0.00	289,360.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,714.73	0.00	0.00	7,714.73	7,714.73
Operations and Maintenance	4,805.00	0.00	0.00	4,805.00	0.00
Pupil Transportation	1,178.93	0.00	1,178.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,834.72	0.00	2,834.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,033,564.95	**10,655.65**	**2,010,389.57**	**12,519.73**	**7,714.73**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75000 St. Joseph County ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,092,014.61	0.00	1,092,014.61	0.00	0.00
Support Serv - Board of Ed	16,314.51	0.00	16,314.51	0.00	0.00
Support Serv - Executive Adm	366,275.08	0.00	366,275.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	138,688.65	6,146.35	0.00	132,542.30	132,542.30
Operations and Maintenance	151,334.89	4,881.95	0.00	146,452.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	943,780.03	9,107.30	0.00	934,672.73	934,672.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,047,200.00	1,047,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,110,009.78	19,780.99	4,090,228.79	0.00	0.00
Support Serv - Pupil	4,317,956.17	0.00	4,317,956.17	0.00	0.00
Support Serv - Instructional	1,154,615.93	9,486.05	1,145,129.88	0.00	0.00
Support Serv - Board of Ed	60,267.27	0.00	60,267.27	0.00	0.00
Support Serv - Executive Adm	85,439.18	0.00	85,439.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,713.21	0.00	176,713.21	0.00	0.00
Support Serv - Business	330,642.03	0.00	94,609.25	236,032.78	236,032.78
Operations and Maintenance	380,380.10	14,457.28	97,906.31	268,016.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,269.72	0.00	15,814.77	39,454.95	39,454.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	326,676.38	326,676.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,147,256.24	1,147,256.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,900,833.78	**2,584,992.54**	**11,558,669.03**	**1,757,172.21**	**1,342,702.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,608,819.95	106,156.69	18,502,663.26	0.00	0.00
Support Serv - Pupil	906,466.77	0.00	906,466.77	0.00	0.00
Support Serv - Instructional	1,146,992.45	20,267.01	1,126,725.44	0.00	0.00
Support Serv - Board of Ed	98,570.82	0.00	98,570.82	0.00	0.00
Support Serv - Executive Adm	410,723.68	8,268.00	402,455.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,670,665.12	0.00	1,670,665.12	0.00	0.00
Support Serv - Business	428,274.39	28,653.47	0.00	399,620.92	399,620.92
Operations and Maintenance	2,401,322.44	0.00	894.00	2,400,428.44	0.00
Pupil Transportation	935,721.69	0.00	935,721.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43.50	0.00	43.50	0.00	0.00
Support Serv - Staff & Personnel	10,480.16	0.00	10,480.16	0.00	0.00
Support Serv - Technology	603,623.82	4,374.15	13,466.94	585,782.73	585,782.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	619,404.50	6,022.00	613,382.50	0.00	0.00
Community Services	224,791.75	4,200.00	220,591.75	0.00	0.00
Payments to Government Agencies	119,271.54	119,271.54	0.00	0.00	0.00
Facilities Acquisition	8,732.00	8,732.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,930.77	0.00	1,549.67	9,381.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,613,545.15	917,911.75	695,633.40	0.00	0.00
Community Services	37,637.21	0.00	37,637.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,027,763.84	4,027,763.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	551,067.66	551,067.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,434,849.21	**5,802,688.11**	**25,236,947.91**	**3,395,213.19**	**985,403.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75020 Burr Oak Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,359,139.81	5,172.00	1,353,967.81	0.00	0.00
Support Serv - Pupil	76,674.36	0.00	76,674.36	0.00	0.00
Support Serv - Instructional	79,084.15	0.00	79,084.15	0.00	0.00
Support Serv - Board of Ed	21,585.37	0.00	21,585.37	0.00	0.00
Support Serv - Executive Adm	45,714.59	158.95	45,555.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,207.87	0.00	132,207.87	0.00	0.00
Support Serv - Business	85,814.17	2,970.49	0.00	82,843.68	82,843.68
Operations and Maintenance	282,496.63	3,676.90	2,000.00	276,819.73	0.00
Pupil Transportation	139,391.83	3,500.00	135,891.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	811.50	0.00	0.00	811.50	811.50
Support Serv - Technology	137,619.01	18,919.87	0.00	118,699.14	118,699.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,566.45	6,928.18	97,638.27	0.00	0.00
Community Services	10,128.24	0.00	10,128.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,330.67	102,551.43	95,779.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,673,564.65	**143,877.82**	**2,050,512.78**	**479,174.05**	**202,354.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,024,275.77	44,444.45	4,979,831.32	0.00	0.00
Support Serv - Pupil	206,366.18	0.00	206,366.18	0.00	0.00
Support Serv - Instructional	93,723.22	0.00	93,723.22	0.00	0.00
Support Serv - Board of Ed	61,800.93	0.00	61,800.93	0.00	0.00
Support Serv - Executive Adm	163,901.63	498.00	163,403.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	432,516.89	3,874.59	428,642.30	0.00	0.00
Support Serv - Business	210,240.02	12,204.51	0.00	198,035.51	198,035.51
Operations and Maintenance	806,087.96	15,415.00	0.00	790,672.96	0.00
Pupil Transportation	356,743.46	0.00	356,743.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	146,433.93	12,904.47	0.00	133,529.46	133,529.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,670.70	31,694.25	244,976.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,000.00	0.00	22,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,090.09	227,160.17	212,929.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	608,244.61	608,244.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,849,095.39	**956,440.05**	**6,770,417.41**	**1,122,237.93**	**331,564.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,531,377.54	200.00	3,531,177.54	0.00	0.00
Support Serv - Pupil	37,636.82	0.00	37,636.82	0.00	0.00
Support Serv - Instructional	96,914.09	0.00	96,914.09	0.00	0.00
Support Serv - Board of Ed	26,427.87	0.00	26,427.87	0.00	0.00
Support Serv - Executive Adm	207,549.78	0.00	207,549.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	424,784.93	1,751.99	423,032.94	0.00	0.00
Support Serv - Business	170,133.80	24,297.35	0.00	145,836.45	145,836.45
Operations and Maintenance	536,228.02	33,152.12	100.00	502,975.90	0.00
Pupil Transportation	613,907.03	70,550.00	543,357.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,716.68	0.00	2,716.68	0.00	0.00
Support Serv - Technology	139,483.43	31,334.90	0.00	108,148.53	108,148.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,974.04	0.00	143,974.04	0.00	0.00
Community Services	764.18	0.00	764.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	550.00	0.00	550.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,853.90	162,273.37	147,580.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,486,795.73	1,486,795.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,413,642.64	3,413,642.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,142,740.48	**5,223,998.10**	**5,161,781.50**	**756,960.88**	**253,984.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,120,826.80	64,968.48	7,055,858.32	0.00	0.00
Support Serv - Pupil	295,493.88	0.00	295,493.88	0.00	0.00
Support Serv - Instructional	226,320.93	0.00	226,320.93	0.00	0.00
Support Serv - Board of Ed	207,191.76	0.00	207,191.76	0.00	0.00
Support Serv - Executive Adm	169,098.61	0.00	169,098.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	806,047.04	0.00	806,047.04	0.00	0.00
Support Serv - Business	245,431.99	12,178.47	11,992.97	221,260.55	221,260.55
Operations and Maintenance	1,273,544.67	130,227.09	0.00	1,143,317.58	0.00
Pupil Transportation	888,005.22	21,989.00	866,016.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	381,143.83	81,157.88	28,580.00	271,405.95	271,405.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,832.21	34,939.42	325,892.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	891,991.87	434,779.03	457,212.84	0.00	0.00
Community Services	17,301.42	0.00	17,301.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,689,389.76	1,689,389.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,572,619.99	**2,469,629.13**	**10,467,006.78**	**1,635,984.08**	**492,666.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,255,442.36	52,032.98	3,203,409.38	0.00	0.00
Support Serv - Pupil	89,297.07	0.00	89,297.07	0.00	0.00
Support Serv - Instructional	90,423.53	0.00	90,423.53	0.00	0.00
Support Serv - Board of Ed	33,675.95	0.00	33,675.95	0.00	0.00
Support Serv - Executive Adm	236,847.29	791.00	236,056.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	366,005.49	0.00	366,005.49	0.00	0.00
Support Serv - Business	119,775.79	10,420.43	0.00	109,355.36	109,355.36
Operations and Maintenance	729,234.00	2,478.60	0.00	726,755.40	0.00
Pupil Transportation	372,862.78	16,438.00	356,424.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	133,782.66	23,433.57	0.00	110,349.09	110,349.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,658.29	0.00	201,658.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	268,116.59	139,785.37	128,331.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,751,661.32	5,751,661.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,648,783.12	**5,997,041.27**	**4,705,282.00**	**946,459.85**	**219,704.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,369,007.24	7,675.19	4,361,332.05	0.00	0.00
Support Serv - Pupil	121,084.96	0.00	121,084.96	0.00	0.00
Support Serv - Instructional	131,197.27	0.00	131,197.27	0.00	0.00
Support Serv - Board of Ed	44,104.28	0.00	44,104.28	0.00	0.00
Support Serv - Executive Adm	187,340.44	0.00	187,340.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,926.31	0.00	464,926.31	0.00	0.00
Support Serv - Business	164,190.43	19,132.13	19,929.57	125,128.73	125,128.73
Operations and Maintenance	534,109.34	13,417.00	0.00	520,692.34	0.00
Pupil Transportation	459,099.81	65,820.00	393,279.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,182.95	0.00	1,182.95	0.00	0.00
Support Serv - Staff & Personnel	11,183.19	0.00	5,058.19	6,125.00	6,125.00
Support Serv - Technology	85,009.28	0.00	7,563.96	77,445.32	77,445.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,964.49	14,700.00	182,264.49	0.00	0.00
Community Services	1,137.02	0.00	1,137.02	0.00	0.00
Payments to Government Agencies	3,245.56	3,245.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,671.73	0.00	1,596.50	75.23	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	433,571.51	245,624.45	187,947.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,836.33	5,836.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,324.75	147,324.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,362,186.89	**522,775.41**	**6,109,944.86**	**729,466.62**	**208,699.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,393,228.49	26,089.58	14,367,138.91	0.00	0.00
Support Serv - Pupil	1,058,551.94	0.00	1,058,551.94	0.00	0.00
Support Serv - Instructional	767,987.35	0.00	767,987.35	0.00	0.00
Support Serv - Board of Ed	121,239.16	0.00	121,239.16	0.00	0.00
Support Serv - Executive Adm	385,910.04	0.00	385,910.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,176,125.25	0.00	1,176,125.25	0.00	0.00
Support Serv - Business	526,746.75	0.00	0.00	526,746.75	526,746.75
Operations and Maintenance	2,371,195.03	30,124.00	53,017.00	2,288,054.03	0.00
Pupil Transportation	1,528,224.43	283,964.92	1,244,259.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,244.51	0.00	1,244.51	0.00	0.00
Support Serv - Technology	1,038,934.30	231,055.83	9,534.77	798,343.70	798,343.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	29,749.19	0.00	29,749.19	0.00	0.00
Support Serv - Other	377,550.74	33,045.42	344,505.32	0.00	0.00
Community Services	30,279.55	0.00	30,279.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,928.13	0.00	10,381.74	546.39	0.00
Pupil Transportation	3,227.66	0.00	3,227.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,166,383.16	624,693.01	541,690.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,275,000.06	12,275,000.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,070.00	0.00	2,070.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,594.76	5,594.76	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,270,170.50	**13,509,567.58**	**20,146,912.05**	**3,613,690.87**	**1,325,090.45**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	913,697.94	0.00	913,697.94	0.00	0.00
Support Serv - Pupil	400.95	0.00	400.95	0.00	0.00
Support Serv - Instructional	33,247.03	0.00	33,247.03	0.00	0.00
Support Serv - Board of Ed	17,472.49	0.00	17,472.49	0.00	0.00
Support Serv - Executive Adm	103,787.69	0.00	103,787.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	24,995.90	5,831.40	0.00	19,164.50	19,164.50
Operations and Maintenance	83,920.69	439.00	0.00	83,481.69	0.00
Pupil Transportation	51,272.52	0.00	51,272.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	691.82	0.00	691.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,889.07	0.00	7,889.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,237,376.10	**6,270.40**	**1,128,459.51**	**102,646.19**	**19,164.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76000 Sanilac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	51,515.82	0.00	51,515.82	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	198,442.97	0.00	198,442.97	0.00	0.00
Support Serv - Board of Ed	14,435.00	0.00	14,435.00	0.00	0.00
Support Serv - Executive Adm	144,024.86	0.00	144,024.86	0.00	0.00
Support Serv - Grant Writer	300.22	0.00	300.22	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	116,191.32	724.48	0.00	115,466.84	115,466.84
Operations and Maintenance	30,748.85	0.00	0.00	30,748.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,097.08	0.00	7,972.08	125.00	125.00
Support Serv - Technology	115,597.49	2,410.98	0.00	113,186.51	113,186.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,100.00	0.00	7,100.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	119,626.01	1,210.00	118,416.01	0.00	0.00
Payments to Government Agencies	543,493.39	543,493.39	0.00	0.00	0.00
Facilities Acquisition	4,015.00	4,015.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,381,697.04	139,500.22	3,242,196.82	0.00	0.00
Support Serv - Pupil	1,092,033.42	0.00	1,092,033.42	0.00	0.00
Support Serv - Instructional	626,329.20	0.00	626,329.20	0.00	0.00
Support Serv - Board of Ed	8,873.25	0.00	8,873.25	0.00	0.00
Support Serv - Executive Adm	146,243.28	0.00	146,243.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	341,197.90	0.00	341,197.90	0.00	0.00
Support Serv - Business	54,919.37	8,411.55	0.00	46,507.82	46,507.82
Operations and Maintenance	458,065.04	36,954.38	3,312.41	417,798.25	0.00
Pupil Transportation	438,174.82	34,594.06	403,580.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,213.00	0.00	3,213.00	0.00	0.00
Support Serv - Staff & Personnel	68,194.06	0.00	45,896.06	22,298.00	22,298.00
Support Serv - Technology	72,406.87	0.00	0.00	72,406.87	72,406.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,231.03	10,200.30	3,030.73	0.00	0.00
Community Services	262,683.31	0.00	262,683.31	0.00	0.00
Payments to Government Agencies	560,913.18	560,913.18	0.00	0.00	0.00
Facilities Acquisition	33,656.81	33,656.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	64,644.00	64,644.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,980,063.59	**1,440,728.35**	**6,720,797.10**	**818,538.14**	**369,991.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,682,028.41	9,474.58	4,672,553.83	0.00	0.00
Support Serv - Pupil	271,875.16	0.00	271,875.16	0.00	0.00
Support Serv - Instructional	337,903.52	20,091.98	317,811.54	0.00	0.00
Support Serv - Board of Ed	26,364.47	0.00	26,364.47	0.00	0.00
Support Serv - Executive Adm	299,812.63	799.99	299,012.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	469,574.59	458.27	469,116.32	0.00	0.00
Support Serv - Business	169,477.79	8,768.69	0.00	160,709.10	160,709.10
Operations and Maintenance	762,188.82	3,889.16	2,650.67	755,648.99	0.00
Pupil Transportation	475,960.60	100,827.35	375,133.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,022.80	0.00	2,022.80	0.00	0.00
Support Serv - Technology	108,023.59	44,250.91	0.00	63,772.68	63,772.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,097.31	8,896.80	172,200.51	0.00	0.00
Community Services	6,267.97	0.00	6,267.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	114,022.64	114,022.64	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	561,048.78	314,891.87	246,156.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	915,259.44	915,259.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,382,928.52	**1,541,631.68**	**6,861,166.07**	**980,130.77**	**224,481.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76070 Carsonville-Port Sanilac School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,803,197.20	7,590.56	2,795,606.64	0.00	0.00
Support Serv - Pupil	209,976.29	0.00	209,976.29	0.00	0.00
Support Serv - Instructional	221,547.36	0.00	221,547.36	0.00	0.00
Support Serv - Board of Ed	14,352.53	0.00	14,352.53	0.00	0.00
Support Serv - Executive Adm	182,202.31	0.00	182,202.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	319,366.09	0.00	319,366.09	0.00	0.00
Support Serv - Business	123,091.00	20,317.79	0.00	102,773.21	102,773.21
Operations and Maintenance	440,001.48	0.00	0.00	440,001.48	0.00
Pupil Transportation	230,861.46	0.00	230,861.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,419.63	3,583.20	0.00	34,836.43	34,836.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,221.73	0.00	140,221.73	0.00	0.00
Community Services	66,742.06	2,270.34	64,471.72	0.00	0.00
Payments to Government Agencies	5,850.57	5,850.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,000.00	0.00	10,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,305.58	134,606.88	108,698.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	570,429.73	570,429.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,619,565.02	**744,649.07**	**4,297,304.83**	**577,611.12**	**137,609.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,580,435.50	126,839.48	11,453,596.02	0.00	0.00
Support Serv - Pupil	663,779.39	0.00	663,779.39	0.00	0.00
Support Serv - Instructional	305,507.32	0.00	305,507.32	0.00	0.00
Support Serv - Board of Ed	34,607.88	0.00	34,607.88	0.00	0.00
Support Serv - Executive Adm	426,016.90	1,099.00	424,917.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,095,077.79	703.93	1,094,373.86	0.00	0.00
Support Serv - Business	334,678.17	61,511.15	0.00	273,167.02	273,167.02
Operations and Maintenance	1,687,773.86	39,461.47	0.00	1,648,312.39	0.00
Pupil Transportation	1,238,910.22	84,479.03	1,154,431.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,750.92	0.00	8,750.92	0.00	0.00
Support Serv - Staff & Personnel	3,204.21	0.00	0.00	3,204.21	3,204.21
Support Serv - Technology	297,321.83	13,454.99	0.00	283,866.84	283,866.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,593.98	30,179.82	351,414.16	0.00	0.00
Community Services	85,307.35	0.00	85,307.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	817,328.68	812,979.53	4,349.15	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,908.56	0.00	9,512.21	396.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,072,781.34	435,732.39	637,048.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,084,316.99	2,084,316.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	154,335.42	154,335.42	0.00	0.00	0.00
Trust Funds					
All Costs *	9,332.50	0.00	9,332.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,290,968.81	**3,845,093.20**	**16,236,928.80**	**2,208,946.81**	**560,238.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,046,869.52	2,022.20	3,044,847.32	0.00	0.00
Support Serv - Pupil	191,080.73	0.00	191,080.73	0.00	0.00
Support Serv - Instructional	9,333.27	0.00	9,333.27	0.00	0.00
Support Serv - Board of Ed	19,029.97	0.00	19,029.97	0.00	0.00
Support Serv - Executive Adm	160,278.84	237.15	160,041.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,864.67	0.00	390,864.67	0.00	0.00
Support Serv - Business	100,796.08	11,672.73	0.00	89,123.35	89,123.35
Operations and Maintenance	398,918.87	0.00	0.00	398,918.87	0.00
Pupil Transportation	291,258.25	0.00	291,258.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,492.49	0.00	2,492.49	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	133,542.32	0.00	0.00	133,542.32	133,542.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,052.92	7,511.74	194,541.18	0.00	0.00
Community Services	163.13	0.00	163.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,577.93	16,577.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,783.81	156,529.66	179,254.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	173,266.75	173,266.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	391,046.25	391,046.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,863,355.80	**758,864.41**	**4,482,906.85**	**621,584.54**	**222,665.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,513,313.70	0.00	6,513,313.70	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,997.87	0.00	1,997.87	0.00	0.00
Support Serv - Board of Ed	45,070.40	0.00	45,070.40	0.00	0.00
Support Serv - Executive Adm	355,580.85	0.00	355,580.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	347,322.33	0.00	347,322.33	0.00	0.00
Support Serv - Business	67,094.84	32,616.94	0.00	34,477.90	34,477.90
Operations and Maintenance	637,338.71	0.00	0.00	637,338.71	0.00
Pupil Transportation	562,458.27	56,000.00	506,458.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	252,765.84	0.00	0.00	252,765.84	252,765.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,987.53	0.00	45,987.53	0.00	0.00
Community Services	176,864.35	0.00	176,864.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,038.00	10,038.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	405,346.31	235,974.13	169,372.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	154,801.07	154,801.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,835,978.82	1,835,978.82	0.00	0.00	0.00
Trust Funds					
All Costs *	117,073.36	0.00	117,073.36	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,529,032.25	**2,325,408.96**	**8,279,040.84**	**924,582.45**	**287,243.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,657,886.15	5,049.84	2,652,836.31	0.00	0.00
Support Serv - Pupil	91,733.12	0.00	91,733.12	0.00	0.00
Support Serv - Instructional	7,890.50	0.00	7,890.50	0.00	0.00
Support Serv - Board of Ed	9,827.73	0.00	9,827.73	0.00	0.00
Support Serv - Executive Adm	445,817.00	0.00	445,817.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	293,951.82	0.00	293,951.82	0.00	0.00
Support Serv - Business	2,525.22	0.00	0.00	2,525.22	2,525.22
Operations and Maintenance	314,992.59	3,332.36	0.00	311,660.23	0.00
Pupil Transportation	160,677.41	0.00	160,677.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,988.04	0.00	137,988.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,842.03	95,854.26	110,987.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	204,112.50	204,112.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,539,244.11	**308,348.96**	**3,916,709.70**	**314,185.45**	**2,525.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,638,363.45	1,899.00	5,636,464.45	0.00	0.00
Support Serv - Pupil	350,987.06	0.00	350,987.06	0.00	0.00
Support Serv - Instructional	112,078.87	0.00	112,078.87	0.00	0.00
Support Serv - Board of Ed	51,680.75	0.00	51,680.75	0.00	0.00
Support Serv - Executive Adm	221,054.28	0.00	221,054.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	481,369.36	0.00	481,369.36	0.00	0.00
Support Serv - Business	132,347.50	17,049.01	2,634.61	112,663.88	112,663.88
Operations and Maintenance	933,641.75	339.09	8,520.00	924,782.66	0.00
Pupil Transportation	530,576.03	8,575.60	522,000.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,581.48	0.00	2,581.48	0.00	0.00
Support Serv - Technology	187,775.27	4,534.13	6,315.84	176,925.30	176,925.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,660.14	9,995.00	124,665.14	0.00	0.00
Community Services	51.72	0.00	51.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,309.45	230,113.25	263,196.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,317,421.77	1,317,421.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,587,898.88	**1,589,926.85**	**7,783,600.19**	**1,214,371.84**	**289,589.18**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,493,862.25	2,308.29	4,491,553.96	0.00	0.00
Support Serv - Pupil	197,643.87	0.00	197,643.87	0.00	0.00
Support Serv - Instructional	327,984.49	27,389.48	300,595.01	0.00	0.00
Support Serv - Board of Ed	44,586.11	0.00	44,586.11	0.00	0.00
Support Serv - Executive Adm	136,361.06	0.00	136,361.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	438,918.80	0.00	438,918.80	0.00	0.00
Support Serv - Business	186,778.64	15,000.00	500.00	171,278.64	171,278.64
Operations and Maintenance	1,090,722.92	2,485.00	0.00	1,088,237.92	0.00
Pupil Transportation	505,016.46	6,933.40	498,083.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,279.87	0.00	1,166.87	113.00	113.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,173.41	0.00	18,173.41	0.00	0.00
Community Services	119,296.43	0.00	119,296.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	300.00	0.00	300.00	0.00	0.00
Operations and Maintenance	1,222.00	0.00	1,222.00	0.00	0.00
Pupil Transportation	18,135.12	0.00	18,135.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,957.76	186,391.28	343,566.48	0.00	0.00
Community Services	121,525.72	21,538.00	99,987.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	731,678.36	731,678.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	758,064.62	758,064.62	0.00	0.00	0.00
Trust Funds					
All Costs *	30,700.00	0.00	30,700.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,752,207.89	**1,751,788.43**	**6,740,789.90**	**1,259,629.56**	**171,391.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,059,435.06	0.00	1,059,435.06	0.00	0.00
Support Serv - Pupil	254,220.11	0.00	254,220.11	0.00	0.00
Support Serv - Instructional	1,395,914.43	6,777.25	1,389,137.18	0.00	0.00
Support Serv - Board of Ed	8,737.33	0.00	8,737.33	0.00	0.00
Support Serv - Executive Adm	430,523.50	0.00	430,523.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	313,445.84	0.00	0.00	313,445.84	313,445.84
Operations and Maintenance	305,922.27	17,980.34	0.00	287,941.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	74,261.55	0.00	74,261.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	84,589.93	0.00	0.00	84,589.93	84,589.93
Support Serv - Technology	1,010,827.28	0.00	0.00	1,010,827.28	1,010,827.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,930,994.77	1,930,994.77	0.00	0.00	0.00
Facilities Acquisition	1,511.51	1,511.51	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,082,699.54	21,076.45	4,061,623.09	0.00	0.00
Support Serv - Pupil	6,380,601.94	1,000.00	6,379,601.94	0.00	0.00
Support Serv - Instructional	1,475,438.96	0.00	1,475,438.96	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	421,058.95	0.00	421,058.95	0.00	0.00
Support Serv - Business	27,552.58	0.00	0.00	27,552.58	27,552.58
Operations and Maintenance	297,890.29	15,916.24	0.00	281,974.05	0.00
Pupil Transportation	1,841,805.72	182,376.87	1,659,428.85	0.00	0.00
Support Serv - Planning & Research	109,077.36	0.00	109,077.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,332.78	37,332.78	0.00	0.00	0.00
Community Services	110.85	0.00	110.85	0.00	0.00
Payments to Government Agencies	1,530,636.20	1,530,636.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,074,588.75	**3,745,602.41**	**17,322,654.73**	**2,006,331.61**	**1,436,415.63**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,886,772.36	0.00	5,886,772.36	0.00	0.00
Support Serv - Pupil	238,382.74	0.00	238,382.74	0.00	0.00
Support Serv - Instructional	266,895.48	0.00	266,895.48	0.00	0.00
Support Serv - Board of Ed	19,292.00	0.00	19,292.00	0.00	0.00
Support Serv - Executive Adm	270,887.69	0.00	270,887.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	598,233.66	0.00	598,233.66	0.00	0.00
Support Serv - Business	132,825.56	14,517.03	0.00	118,308.53	118,308.53
Operations and Maintenance	838,215.76	0.00	0.00	838,215.76	0.00
Pupil Transportation	439,118.97	0.00	439,118.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,802.02	0.00	3,802.02	0.00	0.00
Support Serv - Technology	51,133.33	0.00	0.00	51,133.33	51,133.33
Support Serv - Pupil Accounting	37,634.12	0.00	37,634.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,195.93	9,704.32	328,491.61	0.00	0.00
Community Services	46,255.33	0.00	46,255.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,698.12	280,414.05	269,284.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,725.23	6,725.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,724,068.30	**311,360.63**	**8,405,050.05**	**1,007,657.62**	**169,441.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,913,622.97	0.00	8,913,622.97	0.00	0.00
Support Serv - Pupil	336,428.42	0.00	336,428.42	0.00	0.00
Support Serv - Instructional	650,334.80	0.00	650,334.80	0.00	0.00
Support Serv - Board of Ed	60,839.25	0.00	60,839.25	0.00	0.00
Support Serv - Executive Adm	239,132.35	0.00	239,132.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	891,710.63	0.00	891,710.63	0.00	0.00
Support Serv - Business	202,489.52	8,790.70	10,500.00	183,198.82	183,198.82
Operations and Maintenance	1,090,029.50	13,531.79	0.00	1,076,497.71	0.00
Pupil Transportation	602,124.20	0.00	602,124.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,957.76	0.00	39,527.52	6,430.24	6,430.24
Support Serv - Technology	275,205.51	15,454.87	0.00	259,750.64	259,750.64
Support Serv - Pupil Accounting	17,965.15	0.00	17,965.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,042.42	0.00	350,042.42	0.00	0.00
Community Services	73,020.56	0.00	73,020.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	614,968.79	328,133.56	286,835.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,694,924.97	1,694,924.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,577.19	45,577.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,104,373.99	**2,106,413.08**	**12,472,083.50**	**1,525,877.41**	**449,379.70**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,755,800.45	82,788.95	5,673,011.50	0.00	0.00
Support Serv - Pupil	238,199.14	0.00	238,199.14	0.00	0.00
Support Serv - Instructional	234,002.84	0.00	234,002.84	0.00	0.00
Support Serv - Board of Ed	79,433.16	0.00	79,433.16	0.00	0.00
Support Serv - Executive Adm	213,923.57	279.95	213,643.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	639,836.39	0.00	639,836.39	0.00	0.00
Support Serv - Business	334,288.29	23,204.38	29,250.95	281,832.96	281,832.96
Operations and Maintenance	937,857.77	26,205.00	0.00	911,652.77	0.00
Pupil Transportation	400,840.26	0.00	400,840.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,273.00	0.00	2,273.00	0.00	0.00
Support Serv - Technology	3,581.00	0.00	0.00	3,581.00	3,581.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	235,234.78	3,306.36	231,928.42	0.00	0.00
Community Services	43,280.78	0.00	43,280.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	395,369.70	183,582.69	211,787.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,815,789.68	1,815,789.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,363,359.07	4,363,359.07	0.00	0.00	0.00
Trust Funds					
All Costs *	200.00	0.00	200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,693,686.88	**6,498,516.08**	**7,998,104.07**	**1,197,066.73**	**285,413.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,417,333.46	814.91	3,416,518.55	0.00	0.00
Support Serv - Pupil	100,343.10	0.00	100,343.10	0.00	0.00
Support Serv - Instructional	284,081.89	10,839.66	273,242.23	0.00	0.00
Support Serv - Board of Ed	30,346.46	0.00	30,346.46	0.00	0.00
Support Serv - Executive Adm	153,155.51	656.52	152,498.99	0.00	0.00
Support Serv - Grant Writer	13,869.22	0.00	13,869.22	0.00	0.00
Support Serv - School Adm	318,992.76	0.00	318,992.76	0.00	0.00
Support Serv - Business	90,377.26	10,713.15	14,915.55	64,748.56	64,748.56
Operations and Maintenance	483,457.66	473.62	0.00	482,984.04	0.00
Pupil Transportation	173,314.30	0.00	173,314.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,589.52	0.00	2,589.52	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,641.41	0.00	0.00	2,641.41	2,641.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,193.79	1,610.79	119,583.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	140,415.25	140,415.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,634.91	6,845.33	240,789.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	918,478.76	918,478.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,498,225.26	**1,090,847.99**	**4,857,003.26**	**550,374.01**	**67,389.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78070 New Lothrop Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,275,158.38	0.00	4,275,158.38	0.00	0.00
Support Serv - Pupil	236,512.52	0.00	236,512.52	0.00	0.00
Support Serv - Instructional	55,259.12	0.00	55,259.12	0.00	0.00
Support Serv - Board of Ed	3,473.49	0.00	3,473.49	0.00	0.00
Support Serv - Executive Adm	292,009.88	0.00	292,009.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	399,083.57	0.00	399,083.57	0.00	0.00
Support Serv - Business	98,006.78	0.00	0.00	98,006.78	98,006.78
Operations and Maintenance	650,814.08	8,259.52	0.00	642,554.56	0.00
Pupil Transportation	314,417.78	4,005.77	310,412.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	222,741.43	17,740.44	0.00	205,000.99	205,000.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,809.38	1,075.06	297,734.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	386,287.18	249,371.95	136,915.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,185,254.07	1,185,254.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,052.73	29,052.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,446,880.39	**1,494,759.54**	**6,006,558.52**	**945,562.33**	**303,007.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,781,945.41	15,285.70	7,766,659.71	0.00	0.00
Support Serv - Pupil	218,161.53	0.00	218,161.53	0.00	0.00
Support Serv - Instructional	416,212.88	0.00	416,212.88	0.00	0.00
Support Serv - Board of Ed	83,491.44	0.00	83,491.44	0.00	0.00
Support Serv - Executive Adm	191,210.43	0.00	191,210.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	613,993.45	0.00	613,993.45	0.00	0.00
Support Serv - Business	213,967.48	28,365.40	0.00	185,602.08	185,602.08
Operations and Maintenance	1,117,616.48	700.00	3,000.00	1,113,916.48	0.00
Pupil Transportation	576,285.29	46,531.48	529,753.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,604.49	0.00	13,604.49	0.00	0.00
Support Serv - Staff & Personnel	7,562.62	0.00	7,562.62	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	34,259.63	0.00	34,259.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,183.18	0.00	265,183.18	0.00	0.00
Community Services	125,248.97	0.00	125,248.97	0.00	0.00
Payments to Government Agencies	237,322.97	237,322.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	495,833.83	221,690.19	274,143.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,385,520.24	8,385,520.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	997,085.70	997,085.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,774,506.02	**9,932,501.68**	**10,542,485.78**	**1,299,518.56**	**185,602.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,898,162.74	24,722.29	11,873,440.45	0.00	0.00
Support Serv - Pupil	752,690.76	0.00	752,690.76	0.00	0.00
Support Serv - Instructional	342,862.77	311.59	342,551.18	0.00	0.00
Support Serv - Board of Ed	39,839.41	0.00	39,839.41	0.00	0.00
Support Serv - Executive Adm	277,058.83	648.44	276,410.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,287,131.97	68.65	1,287,063.32	0.00	0.00
Support Serv - Business	310,163.27	52,541.68	11,112.96	246,508.63	246,508.63
Operations and Maintenance	1,724,788.80	1,479.30	0.00	1,723,309.50	0.00
Pupil Transportation	797,121.83	121,937.00	675,184.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,061.79	0.00	0.00	15,061.79	15,061.79
Support Serv - Technology	233,998.74	4,000.00	41,580.46	188,418.28	188,418.28
Support Serv - Pupil Accounting	1,065.82	0.00	1,065.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	457,504.42	4,975.54	452,528.88	0.00	0.00
Community Services	239,337.09	15,569.72	223,767.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,014.01	0.00	9,014.01	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,034,529.86	578,043.84	456,486.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	639,848.61	639,848.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,925.30	21,925.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,082,106.02	**1,466,071.96**	**16,442,735.86**	**2,173,298.20**	**449,988.70**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,699,836.60	4,703.30	18,695,133.30	0.00	0.00
Support Serv - Pupil	852,383.61	0.00	852,383.61	0.00	0.00
Support Serv - Instructional	873,950.79	0.00	873,950.79	0.00	0.00
Support Serv - Board of Ed	100,558.97	14,600.00	85,958.97	0.00	0.00
Support Serv - Executive Adm	238,653.49	0.00	238,653.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,884,538.41	0.00	1,884,538.41	0.00	0.00
Support Serv - Business	302,107.04	0.00	0.00	302,107.04	302,107.04
Operations and Maintenance	2,405,684.00	16,575.04	23,139.21	2,365,969.75	0.00
Pupil Transportation	784,497.63	90,192.00	694,305.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,821.08	0.00	39,821.08	0.00	0.00
Support Serv - Staff & Personnel	141,901.99	0.00	20,188.70	121,713.29	121,713.29
Support Serv - Technology	270,744.77	0.00	60,008.62	210,736.15	210,736.15
Support Serv - Pupil Accounting	65,754.26	0.00	65,754.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,453.99	0.00	335,453.99	0.00	0.00
Community Services	261,403.58	0.00	261,403.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,812,955.01	1,168,360.24	644,594.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,704,810.42	1,704,810.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,775,055.64	**2,999,241.00**	**24,775,288.41**	**3,000,526.23**	**634,556.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	233,758.88	18,435.73	215,323.15	0.00	0.00
Support Serv - Pupil	149,254.37	0.00	149,254.37	0.00	0.00
Support Serv - Instructional	966,160.89	1,624.61	964,536.28	0.00	0.00
Support Serv - Board of Ed	11,007.39	0.00	11,007.39	0.00	0.00
Support Serv - Executive Adm	318,650.71	26,818.74	291,831.97	0.00	0.00
Support Serv - Grant Writer	648.75	0.00	648.75	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	75,005.97	1,606.47	8,445.07	64,954.43	64,954.43
Operations and Maintenance	44,635.69	0.00	2,238.31	42,397.38	0.00
Pupil Transportation	28,988.09	0.00	28,988.09	0.00	0.00
Support Serv - Planning & Research	1,413.00	0.00	1,413.00	0.00	0.00
Support Serv - Communication	648.60	0.00	648.60	0.00	0.00
Support Serv - Staff & Personnel	22,925.20	971.11	238.19	21,715.90	21,715.90
Support Serv - Technology	93,131.40	520.96	5,455.00	87,155.44	87,155.44
Support Serv - Pupil Accounting	41,630.37	0.00	41,630.37	0.00	0.00
Support Serv - Central - Other	811.17	0.00	811.17	0.00	0.00
Support Serv - Other	2,026.87	709.67	1,317.20	0.00	0.00
Community Services	80,215.95	5,000.00	75,215.95	0.00	0.00
Payments to Government Agencies	426,843.16	426,843.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,416,255.40	180,068.96	8,236,186.44	0.00	0.00
Support Serv - Pupil	5,318,115.55	34,336.11	5,283,779.44	0.00	0.00
Support Serv - Instructional	2,096,328.61	43,631.59	2,052,697.02	0.00	0.00
Support Serv - Board of Ed	16,409.33	0.00	16,409.33	0.00	0.00
Support Serv - Executive Adm	38,064.86	0.00	38,064.86	0.00	0.00
Support Serv - Grant Writer	277.50	0.00	277.50	0.00	0.00
Support Serv - School Adm	1,154,619.13	257,204.32	897,414.81	0.00	0.00
Support Serv - Business	497,139.70	1,478.05	60,153.82	435,507.83	435,507.83
Operations and Maintenance	955,555.72	23,233.31	6,256.99	926,065.42	0.00
Pupil Transportation	1,471,586.80	137,398.09	1,334,188.71	0.00	0.00
Support Serv - Planning & Research	175,192.93	2,410.43	172,782.50	0.00	0.00
Support Serv - Communication	17,086.85	0.00	17,086.85	0.00	0.00
Support Serv - Staff & Personnel	97,479.53	0.00	25,285.04	72,194.49	72,194.49
Support Serv - Technology	460,402.55	520.95	290.72	459,590.88	459,590.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	95,668.93	44,265.73	51,403.20	0.00	0.00
Community Services	600,711.38	10,190.04	590,521.34	0.00	0.00
Payments to Government Agencies	2,812,247.99	2,707,731.01	104,516.98	0.00	0.00
Facilities Acquisition	423.29	423.29	0.00	0.00	0.00
Debt Service Funds					
All Costs **	258,325.26	258,325.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,979,647.77	**4,183,747.59**	**20,686,318.41**	**2,109,581.77**	**1,141,118.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,608,176.77	64,241.41	1,543,935.36	0.00	0.00
Support Serv - Pupil	64,690.39	0.00	64,690.39	0.00	0.00
Support Serv - Instructional	28,597.21	23,200.54	5,396.67	0.00	0.00
Support Serv - Board of Ed	30,320.09	0.00	30,320.09	0.00	0.00
Support Serv - Executive Adm	70,171.63	0.00	70,171.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,900.80	0.00	285,900.80	0.00	0.00
Support Serv - Business	77,168.68	5,472.80	0.00	71,695.88	71,695.88
Operations and Maintenance	320,627.91	0.00	0.00	320,627.91	0.00
Pupil Transportation	112,583.53	0.00	112,583.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,344.00	0.00	0.00	12,344.00	12,344.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	80,235.98	3,819.11	76,416.87	0.00	0.00
Community Services	5,222.57	0.00	5,222.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	141,592.24	67,939.39	73,652.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	399,160.52	399,160.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,237,292.32	**563,833.77**	**2,268,790.76**	**404,667.79**	**84,039.88**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,396,036.29	8,750.52	9,387,285.77	0.00	0.00
Support Serv - Pupil	829,308.20	0.00	829,308.20	0.00	0.00
Support Serv - Instructional	240,582.52	0.00	240,582.52	0.00	0.00
Support Serv - Board of Ed	43,483.52	0.00	43,483.52	0.00	0.00
Support Serv - Executive Adm	353,342.61	0.00	353,342.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	901,671.34	0.00	901,671.34	0.00	0.00
Support Serv - Business	176,864.09	12,182.21	92,235.01	72,446.87	72,446.87
Operations and Maintenance	1,335,252.78	44,684.73	0.00	1,290,568.05	0.00
Pupil Transportation	830,951.69	21,939.00	809,012.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,550.00	0.00	7,550.00	0.00	0.00
Support Serv - Staff & Personnel	784.00	0.00	0.00	784.00	784.00
Support Serv - Technology	214,869.91	53,493.10	0.00	161,376.81	161,376.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,994.56	0.00	301,994.56	0.00	0.00
Community Services	57,026.07	0.00	57,026.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	60,593.43	0.00	52,529.48	8,063.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	821,078.28	458,969.33	362,108.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,250,239.95	1,250,239.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,821,629.24	**1,850,258.84**	**13,438,130.72**	**1,533,239.68**	**234,607.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,907,024.84	1,881.70	5,905,143.14	0.00	0.00
Support Serv - Pupil	539,727.86	837.85	538,890.01	0.00	0.00
Support Serv - Instructional	164,896.77	1,348.12	163,548.65	0.00	0.00
Support Serv - Board of Ed	28,055.94	0.00	28,055.94	0.00	0.00
Support Serv - Executive Adm	246,508.13	499.00	246,009.13	0.00	0.00
Support Serv - Grant Writer	69,058.24	0.00	69,058.24	0.00	0.00
Support Serv - School Adm	588,944.03	629.42	588,314.61	0.00	0.00
Support Serv - Business	127,089.64	14,078.60	0.00	113,011.04	113,011.04
Operations and Maintenance	540,080.75	4,721.78	0.00	535,358.97	0.00
Pupil Transportation	362,516.82	6,537.80	355,979.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	560.00	0.00	0.00	560.00	560.00
Support Serv - Technology	227,127.37	1,786.99	0.00	225,340.38	225,340.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,572.70	509.02	194,063.68	0.00	0.00
Community Services	191,954.78	1,788.97	190,165.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,351.42	0.00	10,620.05	3,731.37	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	519,922.71	288,658.64	231,264.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	816,904.58	816,904.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,539,296.58	**1,140,182.47**	**8,521,112.35**	**878,001.76**	**338,911.42**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,983,534.71	27,048.41	2,956,486.30	0.00	0.00
Support Serv - Pupil	245,666.37	0.00	245,666.37	0.00	0.00
Support Serv - Instructional	27,381.41	0.00	27,381.41	0.00	0.00
Support Serv - Board of Ed	19,385.64	167.64	19,218.00	0.00	0.00
Support Serv - Executive Adm	154,296.30	0.00	154,296.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	342,781.67	0.00	342,781.67	0.00	0.00
Support Serv - Business	106,648.71	16,353.29	0.00	90,295.42	90,295.42
Operations and Maintenance	709,577.53	167,986.00	1,129.83	540,461.70	0.00
Pupil Transportation	310,915.15	9,111.64	301,803.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,434.53	0.00	6,434.53	0.00	0.00
Support Serv - Staff & Personnel	2,698.00	0.00	0.00	2,698.00	2,698.00
Support Serv - Technology	104,457.93	15,096.00	0.00	89,361.93	89,361.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,478.25	0.00	145,478.25	0.00	0.00
Community Services	91,613.73	0.00	91,613.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,685.05	0.00	0.00	1,685.05	1,685.05
Operations and Maintenance	6,455.10	0.00	6,261.46	193.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,984.70	169,731.74	122,252.96	0.00	0.00
Community Services	27,335.20	0.00	27,335.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	490,484.87	490,484.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,068,814.85	**895,979.59**	**4,448,139.52**	**724,695.74**	**184,040.40**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,770,152.52	0.00	3,770,152.52	0.00	0.00
Support Serv - Pupil	292,383.50	0.00	292,383.50	0.00	0.00
Support Serv - Instructional	206,432.12	0.00	206,432.12	0.00	0.00
Support Serv - Board of Ed	55,113.54	0.00	55,113.54	0.00	0.00
Support Serv - Executive Adm	107,941.28	0.00	107,941.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,215.83	0.00	407,215.83	0.00	0.00
Support Serv - Business	112,731.79	8,731.46	0.00	104,000.33	104,000.33
Operations and Maintenance	711,744.81	0.00	1,745.00	709,999.81	0.00
Pupil Transportation	300,541.04	0.00	300,541.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	60,246.11	0.00	17,550.00	42,696.11	42,696.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,204.63	1,273.11	145,931.52	0.00	0.00
Community Services	2,877.95	0.00	2,877.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	156.30	0.00	156.30	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	373,251.21	192,047.70	181,203.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	848,720.00	848,720.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,248.31	39,248.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,435,960.94	**1,090,020.58**	**5,489,244.11**	**856,696.25**	**146,696.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,799,913.04	0.00	7,799,913.04	0.00	0.00
Support Serv - Pupil	675,560.19	0.00	675,560.19	0.00	0.00
Support Serv - Instructional	202,809.67	0.00	202,809.67	0.00	0.00
Support Serv - Board of Ed	67,349.06	0.00	67,349.06	0.00	0.00
Support Serv - Executive Adm	225,208.51	0.00	225,208.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	679,786.17	0.00	679,786.17	0.00	0.00
Support Serv - Business	171,768.01	7,683.82	0.00	164,084.19	164,084.19
Operations and Maintenance	1,290,485.81	0.00	0.00	1,290,485.81	0.00
Pupil Transportation	600,399.96	7,299.50	593,100.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,122.91	0.00	38.40	6,084.51	6,084.51
Support Serv - Technology	303,865.92	76,775.29	0.00	227,090.63	227,090.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,103.20	24,459.11	203,644.09	0.00	0.00
Community Services	9,971.36	0.00	9,971.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	800.00	0.00	0.00	800.00	800.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	705,718.08	324,286.80	381,431.28	0.00	0.00
Community Services	90,964.80	0.00	90,964.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	695,693.38	695,693.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	383,744.17	383,744.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,138,264.24	**1,519,942.07**	**10,929,777.03**	**1,688,545.14**	**398,059.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,952,487.20	5,463.59	4,947,023.61	0.00	0.00
Support Serv - Pupil	339,848.96	0.00	339,848.96	0.00	0.00
Support Serv - Instructional	135,861.46	8,176.74	127,684.72	0.00	0.00
Support Serv - Board of Ed	50,393.51	0.00	50,393.51	0.00	0.00
Support Serv - Executive Adm	93,632.65	0.00	93,632.65	0.00	0.00
Support Serv - Grant Writer	480.00	0.00	480.00	0.00	0.00
Support Serv - School Adm	529,737.58	0.00	529,737.58	0.00	0.00
Support Serv - Business	184,882.76	19,993.73	30,978.44	133,910.59	133,910.59
Operations and Maintenance	730,247.94	0.00	10,552.34	719,695.60	0.00
Pupil Transportation	332,333.97	3,500.00	328,833.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,698.18	0.00	1,915.12	1,783.06	1,783.06
Support Serv - Technology	139,502.29	800.00	11,872.77	126,829.52	126,829.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,190.50	0.00	231,190.50	0.00	0.00
Community Services	38,266.94	0.00	38,266.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	398,024.92	31,461.67	366,563.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	624,299.74	624,299.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	159,574.06	159,574.06	0.00	0.00	0.00
Trust Funds					
All Costs *	5,450.00	0.00	5,450.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,949,912.66	**853,269.53**	**7,114,424.36**	**982,218.77**	**262,523.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79145 Unionville-Sebewaing Area S.D.
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,020,299.01	2,269.93	4,018,029.08	0.00	0.00
Support Serv - Pupil	327,897.93	0.00	327,897.93	0.00	0.00
Support Serv - Instructional	42,497.14	0.00	42,497.14	0.00	0.00
Support Serv - Board of Ed	41,125.40	0.00	41,125.40	0.00	0.00
Support Serv - Executive Adm	183,844.17	2,206.43	181,637.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	408,139.43	0.00	408,139.43	0.00	0.00
Support Serv - Business	130,634.12	0.00	0.00	130,634.12	130,634.12
Operations and Maintenance	686,526.93	8,396.00	15,490.00	662,640.93	0.00
Pupil Transportation	312,897.25	0.00	312,897.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	230,065.06	58,276.09	0.00	171,788.97	171,788.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,950.60	0.00	184,950.60	0.00	0.00
Community Services	2,543.38	0.00	2,543.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,427.92	11,427.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,341.82	170,631.25	179,710.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,296,416.57	1,296,416.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,110.35	81,110.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,310,717.08	**1,630,734.54**	**5,714,918.52**	**965,064.02**	**302,423.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,547,929.32	126,177.33	8,421,751.99	0.00	0.00
Support Serv - Pupil	431,002.21	0.00	431,002.21	0.00	0.00
Support Serv - Instructional	80,536.54	0.00	80,536.54	0.00	0.00
Support Serv - Board of Ed	197,252.21	0.00	197,252.21	0.00	0.00
Support Serv - Executive Adm	245,379.63	788.75	244,590.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	892,848.96	0.00	892,848.96	0.00	0.00
Support Serv - Business	116,770.43	5,637.09	0.00	111,133.34	111,133.34
Operations and Maintenance	1,094,103.23	7,319.49	0.00	1,086,783.74	0.00
Pupil Transportation	460,320.93	0.00	460,320.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	175,142.16	0.00	0.00	175,142.16	175,142.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,282.45	1,030.70	291,251.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	35,225.11	35,225.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	599,929.11	275,017.30	324,911.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	531,975.00	531,975.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,700,697.29	**983,170.77**	**11,344,467.28**	**1,373,059.24**	**286,275.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,135,379.12	0.00	1,135,379.12	0.00	0.00
Support Serv - Pupil	1,256,406.87	0.00	1,256,406.87	0.00	0.00
Support Serv - Instructional	1,044,648.96	0.00	1,044,648.96	0.00	0.00
Support Serv - Board of Ed	62,275.78	0.00	62,275.78	0.00	0.00
Support Serv - Executive Adm	435,124.11	0.00	435,124.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	861,294.08	5,234.01	8,552.26	847,507.81	847,507.81
Operations and Maintenance	447,274.08	9,025.55	22,426.52	415,822.01	0.00
Pupil Transportation	72,585.49	0.00	72,585.49	0.00	0.00
Support Serv - Planning & Research	8,222.82	0.00	8,222.82	0.00	0.00
Support Serv - Communication	28,463.35	0.00	28,463.35	0.00	0.00
Support Serv - Staff & Personnel	163,661.73	0.00	6,382.95	157,278.78	157,278.78
Support Serv - Technology	568,616.15	7,912.97	14,425.04	546,278.14	546,278.14
Support Serv - Pupil Accounting	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Central - Other	27,366.02	0.00	27,366.02	0.00	0.00
Support Serv - Other	84,286.89	4,084.04	80,202.85	0.00	0.00
Community Services	81,875.34	0.00	81,875.34	0.00	0.00
Payments to Government Agencies	1,671,229.20	1,671,229.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,431,398.26	470,560.85	12,960,837.41	0.00	0.00
Support Serv - Pupil	9,653,055.45	8,535.00	9,644,520.45	0.00	0.00
Support Serv - Instructional	2,822,850.61	37,114.53	2,785,736.08	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	640,087.41	0.00	640,087.41	0.00	0.00
Support Serv - Business	121,705.81	110,938.77	0.00	10,767.04	10,767.04
Operations and Maintenance	1,541,407.71	60,235.62	5,262.76	1,475,909.33	0.00
Pupil Transportation	3,139,995.39	304,627.50	2,835,367.89	0.00	0.00
Support Serv - Planning & Research	134,910.90	0.00	134,910.90	0.00	0.00
Support Serv - Communication	1,989.15	0.00	1,989.15	0.00	0.00
Support Serv - Staff & Personnel	5,512.08	0.00	90.00	5,422.08	5,422.08
Support Serv - Technology	612,097.82	117,503.48	0.00	494,594.34	494,594.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,892.53	74,622.60	42,269.93	0.00	0.00
Community Services	43,071.43	0.00	43,071.43	0.00	0.00
Payments to Government Agencies	1,000,000.00	1,000,000.00	0.00	0.00	0.00
Facilities Acquisition	266,447.14	254,524.81	11,922.33	0.00	0.00
Debt Service Funds					
All Costs **	911,567.27	911,567.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,749.15	0.00	3,749.15	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,402,948.10	**5,047,716.20**	**33,401,652.37**	**3,953,579.53**	**2,061,848.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,898,924.41	90,488.82	11,808,435.59	0.00	0.00
Support Serv - Pupil	325,511.09	0.00	325,511.09	0.00	0.00
Support Serv - Instructional	691,091.56	450.00	690,641.56	0.00	0.00
Support Serv - Board of Ed	86,946.13	0.00	86,946.13	0.00	0.00
Support Serv - Executive Adm	203,074.12	0.00	203,074.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	980,107.61	0.00	980,107.61	0.00	0.00
Support Serv - Business	689,395.51	298,023.11	0.00	391,372.40	391,372.40
Operations and Maintenance	1,883,737.61	58,904.76	5,736.22	1,819,096.63	0.00
Pupil Transportation	773,748.26	62,000.00	711,748.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	61,578.92	0.00	935.00	60,643.92	60,643.92
Support Serv - Technology	545,113.28	99,657.76	52,578.87	392,876.65	392,876.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,226.78	1,623.11	437,603.67	0.00	0.00
Community Services	19,022.07	0.00	19,022.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,098.34	1,598.34	2,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	20,000.78	0.00	20,000.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,237,497.60	658,988.61	578,508.99	0.00	0.00
Community Services	26,102.32	0.00	26,102.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,547,296.58	18,547,296.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	4,993.77	0.00	4,993.77	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,437,466.74	**19,819,031.09**	**15,954,446.05**	**2,663,989.60**	**844,892.97**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80020 Bangor Public Schools (Van Buren)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,541,363.73	3,459.38	7,537,904.35	0.00	0.00
Support Serv - Pupil	340,671.40	0.00	340,671.40	0.00	0.00
Support Serv - Instructional	241,975.68	0.00	241,975.68	0.00	0.00
Support Serv - Board of Ed	5,305.00	0.00	5,305.00	0.00	0.00
Support Serv - Executive Adm	302,904.54	0.00	302,904.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,818.63	0.00	702,818.63	0.00	0.00
Support Serv - Business	362,623.44	657.95	0.00	361,965.49	361,965.49
Operations and Maintenance	1,197,555.31	14,650.74	6,206.55	1,176,698.02	0.00
Pupil Transportation	601,347.36	0.00	601,347.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	248,991.14	49,599.11	0.00	199,392.03	199,392.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,443.80	0.00	6,443.80	0.00	0.00
Community Services	25,061.23	0.00	25,061.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	721,946.56	374,485.53	347,461.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,102,632.73	7,102,632.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,482,577.73	3,482,577.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,884,218.28	**11,028,063.17**	**10,118,099.57**	**1,738,055.54**	**561,357.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,148,048.37	0.00	4,148,048.37	0.00	0.00
Support Serv - Pupil	244,199.83	0.00	244,199.83	0.00	0.00
Support Serv - Instructional	172,076.94	0.00	172,076.94	0.00	0.00
Support Serv - Board of Ed	11,836.84	0.00	11,836.84	0.00	0.00
Support Serv - Executive Adm	774,504.05	0.00	774,504.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	377,434.21	0.00	377,434.21	0.00	0.00
Support Serv - Business	294,805.51	230,854.42	0.00	63,951.09	63,951.09
Operations and Maintenance	901,852.33	10,725.23	0.00	891,127.10	0.00
Pupil Transportation	432,169.77	0.00	432,169.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,057.45	0.00	4,702.45	355.00	355.00
Support Serv - Technology	116,035.77	0.00	0.00	116,035.77	116,035.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,770.71	0.00	61,770.71	0.00	0.00
Community Services	149,267.60	0.00	149,267.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	421,202.44	212,627.84	208,574.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,110,261.82	**454,207.49**	**6,584,585.37**	**1,071,468.96**	**180,341.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,967,801.80	0.00	4,967,801.80	0.00	0.00
Support Serv - Pupil	279,590.76	0.00	279,590.76	0.00	0.00
Support Serv - Instructional	131,328.47	0.00	131,328.47	0.00	0.00
Support Serv - Board of Ed	28,354.85	0.00	28,354.85	0.00	0.00
Support Serv - Executive Adm	169,690.40	0.00	169,690.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	345,876.87	0.00	345,876.87	0.00	0.00
Support Serv - Business	392,675.87	3,573.48	27,438.14	361,664.25	361,664.25
Operations and Maintenance	765,384.51	6,652.00	0.00	758,732.51	0.00
Pupil Transportation	381,195.23	80,148.00	301,047.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,531.34	0.00	4,531.34	0.00	0.00
Support Serv - Technology	106,678.23	0.00	0.00	106,678.23	106,678.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	191,769.75	0.00	191,769.75	0.00	0.00
Community Services	7,355.49	0.00	7,355.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	561,165.43	254,706.33	306,459.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,059,737.75	2,059,737.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	99,794.88	99,794.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,492,931.63	**2,504,612.44**	**6,761,244.20**	**1,227,074.99**	**468,342.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,993,752.12	4,342.79	6,989,409.33	0.00	0.00
Support Serv - Pupil	162,288.14	0.00	162,288.14	0.00	0.00
Support Serv - Instructional	282,389.19	0.00	282,389.19	0.00	0.00
Support Serv - Board of Ed	60,432.88	0.00	60,432.88	0.00	0.00
Support Serv - Executive Adm	165,042.45	3,460.00	161,582.45	0.00	0.00
Support Serv - Grant Writer	2,629.55	0.00	2,629.55	0.00	0.00
Support Serv - School Adm	638,176.08	0.00	638,176.08	0.00	0.00
Support Serv - Business	156,594.59	0.00	0.00	156,594.59	156,594.59
Operations and Maintenance	1,018,246.03	0.00	75.00	1,018,171.03	0.00
Pupil Transportation	881,113.39	125,000.00	756,113.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	453.37	0.00	453.37	0.00	0.00
Support Serv - Technology	153,009.87	0.00	0.00	153,009.87	153,009.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,099.50	0.00	253,099.50	0.00	0.00
Community Services	7,951.24	0.00	7,951.24	0.00	0.00
Payments to Government Agencies	276.00	276.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	59,136.34	0.00	59,136.34	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564,346.89	288,379.40	275,967.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,460,618.79	4,460,618.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,200.00	0.00	1,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,860,756.42	**4,882,076.98**	**9,650,903.95**	**1,327,775.49**	**309,604.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,171,639.39	0.00	4,171,639.39	0.00	0.00
Support Serv - Pupil	98,917.83	0.00	98,917.83	0.00	0.00
Support Serv - Instructional	59,851.45	0.00	59,851.45	0.00	0.00
Support Serv - Board of Ed	54,734.46	0.00	54,734.46	0.00	0.00
Support Serv - Executive Adm	273,433.54	0.00	273,433.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,218.15	0.00	518,218.15	0.00	0.00
Support Serv - Business	84,504.27	5,231.90	0.00	79,272.37	79,272.37
Operations and Maintenance	699,585.46	8,262.91	0.00	691,322.55	0.00
Pupil Transportation	244,508.43	0.00	244,508.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,313.46	0.00	10,313.46	0.00	0.00
Support Serv - Technology	181,684.66	0.00	0.00	181,684.66	181,684.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,389.39	65,042.43	216,346.96	0.00	0.00
Community Services	157,644.15	0.00	157,644.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,990.53	160,887.97	158,102.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,287,690.08	1,287,690.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	17,451.00	0.00	17,451.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,460,556.25	**1,527,115.29**	**5,981,161.38**	**952,279.58**	**260,957.03**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,978,967.08	0.00	7,978,967.08	0.00	0.00
Support Serv - Pupil	355,803.12	0.00	355,803.12	0.00	0.00
Support Serv - Instructional	927,161.53	0.00	927,161.53	0.00	0.00
Support Serv - Board of Ed	64,091.31	0.00	64,091.31	0.00	0.00
Support Serv - Executive Adm	230,287.90	0.00	230,287.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	777,798.68	0.00	777,798.68	0.00	0.00
Support Serv - Business	241,131.80	21,018.67	0.00	220,113.13	220,113.13
Operations and Maintenance	1,094,880.78	21,115.00	0.00	1,073,765.78	0.00
Pupil Transportation	533,608.05	95,796.00	437,812.05	0.00	0.00
Support Serv - Planning & Research	2,600.00	0.00	2,600.00	0.00	0.00
Support Serv - Communication	10,091.28	0.00	10,091.28	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	415,102.97	44,793.19	370,309.78	0.00	0.00
Community Services	2,717.39	0.00	2,717.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,673.75	66,673.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,984.99	372,143.30	372,841.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	561,409.14	561,409.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	216,064.62	0.00	216,064.62	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,223,374.39	**1,182,949.05**	**11,746,546.43**	**1,293,878.91**	**220,113.13**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,714,161.52	2,741.22	3,711,420.30	0.00	0.00
Support Serv - Pupil	92,595.19	0.00	92,595.19	0.00	0.00
Support Serv - Instructional	57,744.69	0.00	57,744.69	0.00	0.00
Support Serv - Board of Ed	45,875.22	0.00	45,875.22	0.00	0.00
Support Serv - Executive Adm	163,542.91	0.00	163,542.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	349,561.95	300.00	349,261.95	0.00	0.00
Support Serv - Business	252,908.29	11,598.27	0.00	241,310.02	241,310.02
Operations and Maintenance	547,379.18	0.00	0.00	547,379.18	0.00
Pupil Transportation	301,423.10	65,000.00	236,423.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,994.73	0.00	1,994.73	0.00	0.00
Support Serv - Staff & Personnel	5,730.27	0.00	5,730.27	0.00	0.00
Support Serv - Technology	112,973.22	0.00	6,810.30	106,162.92	106,162.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,826.85	12,355.81	140,471.04	0.00	0.00
Community Services	24.00	0.00	24.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	316,210.50	151,224.11	164,986.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,582,310.35	2,582,310.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,018.83	50,018.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,747,280.80	**2,875,548.59**	**4,976,880.09**	**894,852.12**	**347,472.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,978,787.56	14,000.00	4,964,787.56	0.00	0.00
Support Serv - Pupil	230,305.52	0.00	230,305.52	0.00	0.00
Support Serv - Instructional	98,288.36	2,495.00	95,793.36	0.00	0.00
Support Serv - Board of Ed	50,489.20	0.00	50,489.20	0.00	0.00
Support Serv - Executive Adm	270,798.73	873.80	269,924.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	592,041.42	0.00	592,041.42	0.00	0.00
Support Serv - Business	225,082.28	0.00	0.00	225,082.28	225,082.28
Operations and Maintenance	932,452.56	0.00	0.00	932,452.56	0.00
Pupil Transportation	264,035.87	32,512.92	231,522.95	0.00	0.00
Support Serv - Planning & Research	53,764.84	122.48	53,642.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,644.60	0.00	4,644.60	0.00	0.00
Support Serv - Technology	196,243.09	70,276.57	0.00	125,966.52	125,966.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,991.78	0.00	189,991.78	0.00	0.00
Community Services	2,612.80	0.00	2,612.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,854.81	262,753.26	267,101.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,192,642.97	2,192,642.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	250.00	0.00	250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,812,286.39	**2,575,677.00**	**6,953,108.03**	**1,283,501.36**	**351,048.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,206,833.85	17,637.47	19,189,196.38	0.00	0.00
Support Serv - Pupil	1,234,078.29	0.00	1,234,078.29	0.00	0.00
Support Serv - Instructional	1,377,988.67	0.00	1,377,988.67	0.00	0.00
Support Serv - Board of Ed	39,253.94	0.00	39,253.94	0.00	0.00
Support Serv - Executive Adm	403,276.02	1,395.00	401,881.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,657,268.77	0.00	1,657,268.77	0.00	0.00
Support Serv - Business	447,307.20	12,055.56	0.00	435,251.64	435,251.64
Operations and Maintenance	1,960,840.99	3,231.28	0.00	1,957,609.71	0.00
Pupil Transportation	1,723,222.55	1,277.00	1,721,945.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	173,739.93	0.00	22,355.99	151,383.94	151,383.94
Support Serv - Technology	728,522.35	48,540.00	52,343.10	627,639.25	627,639.25
Support Serv - Pupil Accounting	14,448.00	0.00	14,448.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	100,008.60	0.00	100,008.60	0.00	0.00
Community Services	989.07	0.00	989.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,514.31	28,514.31	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,301,794.34	592,709.28	709,085.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,443,303.82	3,443,303.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,166,442.77	1,166,442.77	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,008,333.47	**5,315,106.49**	**26,521,342.44**	**3,171,884.54**	**1,214,274.83**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80160 Paw Paw Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,960,322.06	55,765.25	11,904,556.81	0.00	0.00
Support Serv - Pupil	631,638.45	0.00	631,638.45	0.00	0.00
Support Serv - Instructional	490,900.92	0.00	490,900.92	0.00	0.00
Support Serv - Board of Ed	48,207.69	0.00	48,207.69	0.00	0.00
Support Serv - Executive Adm	325,522.31	0.00	325,522.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,295,747.65	0.00	1,295,747.65	0.00	0.00
Support Serv - Business	430,986.27	24,791.72	0.00	406,194.55	406,194.55
Operations and Maintenance	1,859,849.26	18,769.02	21,040.98	1,820,039.26	0.00
Pupil Transportation	935,076.05	195,718.55	739,357.50	0.00	0.00
Support Serv - Planning & Research	5,200.00	0.00	5,200.00	0.00	0.00
Support Serv - Communication	19,910.33	0.00	19,910.33	0.00	0.00
Support Serv - Staff & Personnel	4,844.68	0.00	0.00	4,844.68	4,844.68
Support Serv - Technology	290,150.76	25,292.82	0.00	264,857.94	264,857.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	289,949.08	0.00	289,949.08	0.00	0.00
Community Services	27,692.48	0.00	27,692.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	974,389.67	630,889.40	343,500.27	0.00	0.00
Community Services	184,178.95	4,858.92	179,320.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,218,643.03	26,218,643.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,090.00	8,090.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,001,299.64	**27,182,818.71**	**16,322,544.50**	**2,495,936.43**	**675,897.17**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
80240 Bangor Township S/D #8
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	147,380.58	0.00	147,380.58	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,053.11	0.00	1,053.11	0.00	0.00
Support Serv - Board of Ed	8,518.00	0.00	8,518.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,185.25	0.00	0.00	13,185.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	528.36	0.00	528.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,040.00	2,040.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	172,705.30	**2,040.00**	**157,480.05**	**13,185.25**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,075,021.75	7,530.38	2,067,491.37	0.00	0.00
Support Serv - Pupil	142,911.05	0.00	142,911.05	0.00	0.00
Support Serv - Instructional	2,224,699.98	24,611.93	2,200,088.05	0.00	0.00
Support Serv - Board of Ed	103,183.84	0.00	103,183.84	0.00	0.00
Support Serv - Executive Adm	555,448.05	292.50	555,155.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19.77	0.00	19.77	0.00	0.00
Support Serv - Business	287,228.43	19,551.94	103,120.54	164,555.95	164,555.95
Operations and Maintenance	402,730.71	5,124.94	123,449.87	274,155.90	0.00
Pupil Transportation	238,671.04	0.00	238,671.04	0.00	0.00
Support Serv - Planning & Research	112,505.19	0.00	112,505.19	0.00	0.00
Support Serv - Communication	137,056.79	0.00	137,056.79	0.00	0.00
Support Serv - Staff & Personnel	523,242.18	11,456.00	269,973.11	241,813.07	241,813.07
Support Serv - Technology	1,955,548.55	781,804.13	75,488.00	1,098,256.42	1,098,256.42
Support Serv - Pupil Accounting	63,502.97	0.00	63,502.97	0.00	0.00
Support Serv - Central - Other	3,415.43	0.00	3,415.43	0.00	0.00
Support Serv - Other	32,444.23	0.00	32,444.23	0.00	0.00
Community Services	117,686.80	0.00	117,686.80	0.00	0.00
Payments to Government Agencies	1,201,055.63	1,201,055.63	0.00	0.00	0.00
Facilities Acquisition	1,123.13	0.00	1,123.13	0.00	0.00
Special Revenue Funds					
Instructional	10,599,398.83	117,413.92	10,481,984.91	0.00	0.00
Support Serv - Pupil	6,044,044.47	23,662.20	6,020,382.27	0.00	0.00
Support Serv - Instructional	2,641,819.91	66,326.30	2,575,493.61	0.00	0.00
Support Serv - Board of Ed	58,707.67	0.00	58,707.67	0.00	0.00
Support Serv - Executive Adm	94,943.21	97.50	94,845.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,272.20	0.00	3,272.20	0.00	0.00
Support Serv - Business	1,540,491.43	765,972.35	0.00	774,519.08	774,519.08
Operations and Maintenance	1,707,027.96	17,309.09	0.00	1,689,718.87	0.00
Pupil Transportation	2,318,447.45	0.00	2,318,447.45	0.00	0.00
Support Serv - Planning & Research	178,433.50	0.00	178,433.50	0.00	0.00
Support Serv - Communication	130,044.22	0.00	130,044.22	0.00	0.00
Support Serv - Staff & Personnel	366,260.45	0.00	672.51	365,587.94	365,587.94
Support Serv - Technology	2,110,083.45	171,850.75	5,697.10	1,932,535.60	1,932,535.60
Support Serv - Pupil Accounting	34,408.51	0.00	34,408.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,205.98	98,279.69	163,926.29	0.00	0.00
Community Services	79,440.47	0.00	79,440.47	0.00	0.00
Payments to Government Agencies	54,664,468.97	54,664,468.97	0.00	0.00	0.00
Facilities Acquisition	91,960.90	91,960.90	0.00	0.00	0.00
Debt Service Funds					
All Costs **	642,627.35	642,627.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	381,184.73	381,184.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	10,335,614.61	226,910.00	10,108,704.61	0.00	0.00
Internal Service Funds					
All Costs	2,547,040.55	2,547,040.55	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	107,009,422.34	**61,866,531.75**	**38,601,747.76**	**6,541,142.83**	**4,577,268.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	118,123,046.74	31,596.48	118,091,450.26	0.00	0.00
Support Serv - Pupil	23,522,118.27	67,271.62	23,454,846.65	0.00	0.00
Support Serv - Instructional	8,865,832.47	62,462.84	8,803,369.63	0.00	0.00
Support Serv - Board of Ed	571,301.40	7,954.89	563,346.51	0.00	0.00
Support Serv - Executive Adm	1,334,052.81	3,587.75	1,330,465.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,221,236.76	3,565.13	12,217,671.63	0.00	0.00
Support Serv - Business	2,005,871.64	63,655.35	464.09	1,941,752.20	1,941,752.20
Operations and Maintenance	19,297,033.26	163,212.02	33,156.93	19,100,664.31	0.00
Pupil Transportation	4,969,110.68	0.00	4,969,110.68	0.00	0.00
Support Serv - Planning & Research	388,736.43	0.00	388,736.43	0.00	0.00
Support Serv - Communication	393,115.94	71.75	393,044.19	0.00	0.00
Support Serv - Staff & Personnel	1,345,081.09	167,934.03	1,076.95	1,176,070.11	1,176,070.11
Support Serv - Technology	2,050,712.96	30,642.26	350.00	2,019,720.70	2,019,720.70
Support Serv - Pupil Accounting	12,539.30	201.42	12,337.88	0.00	0.00
Support Serv - Central - Other	71,882.12	0.00	71,882.12	0.00	0.00
Support Serv - Other	3,649,902.75	50,361.77	3,599,540.98	0.00	0.00
Community Services	544,090.49	3,731.38	540,359.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	8,767.75	0.00	8,767.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,874,776.36	279,825.60	3,594,950.76	0.00	0.00
Community Services	5,039,801.84	30,598.90	5,009,202.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,265,052.78	18,265,052.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,192,206.37	18,192,206.37	0.00	0.00	0.00
Trust Funds					
All Costs *	8,982.91	0.00	8,982.91	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	244,755,253.12	**37,423,932.34**	**183,093,113.46**	**24,238,207.32**	**5,137,543.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81020 Ypsilanti Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,951,445.75	51,844.40	20,899,601.35	0.00	0.00
Support Serv - Pupil	4,324,667.59	0.00	4,324,667.59	0.00	0.00
Support Serv - Instructional	1,141,691.09	0.00	1,141,691.09	0.00	0.00
Support Serv - Board of Ed	89,581.57	0.00	89,581.57	0.00	0.00
Support Serv - Executive Adm	305,047.02	0.00	305,047.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,793,638.97	0.00	1,793,638.97	0.00	0.00
Support Serv - Business	1,150,038.75	109,055.73	0.00	1,040,983.02	1,040,983.02
Operations and Maintenance	4,029,432.00	4,021.01	117,009.75	3,908,401.24	0.00
Pupil Transportation	2,094,926.08	66,168.00	2,028,758.08	0.00	0.00
Support Serv - Planning & Research	215,640.96	0.00	215,640.96	0.00	0.00
Support Serv - Communication	44,441.50	0.00	44,441.50	0.00	0.00
Support Serv - Staff & Personnel	313,094.01	0.00	5,838.95	307,255.06	307,255.06
Support Serv - Technology	250,678.27	0.00	0.00	250,678.27	250,678.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,276.73	0.00	298,276.73	0.00	0.00
Community Services	80,920.09	0.00	80,920.09	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	739,316.65	0.00	739,316.65	0.00	0.00
Support Serv - Pupil	302,277.75	0.00	302,277.75	0.00	0.00
Support Serv - Instructional	234,784.59	0.00	234,784.59	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,520.93	0.00	216,520.93	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	97,069.15	0.00	0.00	97,069.15	0.00
Pupil Transportation	19.14	0.00	19.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,547,296.68	704,144.24	843,152.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,100,852.17	7,100,852.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,325,657.44	**8,040,085.55**	**33,681,185.15**	**5,604,386.74**	**1,598,916.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,197,399.39	0.00	14,197,399.39	0.00	0.00
Support Serv - Pupil	2,860,040.67	0.00	2,860,040.67	0.00	0.00
Support Serv - Instructional	670,672.93	0.00	670,672.93	0.00	0.00
Support Serv - Board of Ed	77,503.77	0.00	77,503.77	0.00	0.00
Support Serv - Executive Adm	292,829.62	0.00	292,829.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,144,284.21	0.00	1,144,284.21	0.00	0.00
Support Serv - Business	354,586.79	6,466.72	0.00	348,120.07	348,120.07
Operations and Maintenance	2,527,553.66	0.00	29,177.00	2,498,376.66	0.00
Pupil Transportation	1,116,564.04	0.00	1,116,564.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,422.71	0.00	13,422.71	0.00	0.00
Support Serv - Technology	482,857.76	0.00	63,750.07	419,107.69	419,107.69
Support Serv - Pupil Accounting	2,117.45	0.00	2,117.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	638,461.97	0.00	638,461.97	0.00	0.00
Community Services	53,090.57	0.00	53,090.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	28,361.72	0.00	28,361.72	0.00	0.00
Support Serv - Pupil	15,968.36	0.00	15,968.36	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	737,736.89	352,741.52	384,995.37	0.00	0.00
Community Services	392,888.95	1,464.50	391,424.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,171,106.29	19,171,106.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,054,072.59	3,054,072.59	0.00	0.00	0.00
Trust Funds					
All Costs *	17,110.14	0.00	17,110.14	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,303,747.73	2,303,747.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,152,378.21	**24,889,599.35**	**21,997,174.44**	**3,265,604.42**	**767,227.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,828,823.75	2,012.00	20,826,811.75	0.00	0.00
Support Serv - Pupil	3,500,541.79	0.00	3,500,541.79	0.00	0.00
Support Serv - Instructional	1,676,865.26	11,055.18	1,665,810.08	0.00	0.00
Support Serv - Board of Ed	96,306.93	0.00	96,306.93	0.00	0.00
Support Serv - Executive Adm	383,706.01	0.00	383,706.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,049,230.82	0.00	2,049,230.82	0.00	0.00
Support Serv - Business	460,657.89	11,708.72	43,541.36	405,407.81	405,407.81
Operations and Maintenance	3,057,026.45	3,716.49	0.00	3,053,309.96	0.00
Pupil Transportation	1,634,324.68	0.00	1,634,324.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	69,866.93	0.00	45,640.95	24,225.98	24,225.98
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	97,490.18	0.00	97,490.18	0.00	0.00
Support Serv - Pupil	60,200.26	0.00	60,200.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	99,035.22	0.00	576.58	98,458.64	0.00
Pupil Transportation	67,086.08	0.00	67,086.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,154,577.62	658,010.86	1,496,566.76	0.00	0.00
Community Services	964,961.73	1,187.45	963,774.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,014,328.86	35,014,328.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,392,592.67	5,392,592.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	77,607,923.13	**41,094,612.23**	**32,931,908.51**	**3,581,402.39**	**429,633.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,606,099.10	766.14	29,605,332.96	0.00	0.00
Support Serv - Pupil	4,217,734.80	0.00	4,217,734.80	0.00	0.00
Support Serv - Instructional	1,131,856.10	0.00	1,131,856.10	0.00	0.00
Support Serv - Board of Ed	73,880.27	0.00	73,880.27	0.00	0.00
Support Serv - Executive Adm	253,760.25	0.00	253,760.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,279,321.49	0.00	2,279,321.49	0.00	0.00
Support Serv - Business	671,296.07	144,618.40	59,293.44	467,384.23	467,384.23
Operations and Maintenance	3,868,919.93	17,033.94	0.00	3,851,885.99	0.00
Pupil Transportation	2,263,446.00	0.00	2,263,446.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,973.51	0.00	35,973.51	0.00	0.00
Support Serv - Staff & Personnel	215,011.24	0.00	15,615.98	199,395.26	199,395.26
Support Serv - Technology	478,590.73	2,334.14	48,635.19	427,621.40	427,621.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,085.48	0.00	2,085.48	0.00	0.00
Support Serv - Other	529,788.82	7,837.00	521,951.82	0.00	0.00
Community Services	355.53	0.00	355.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	105,988.64	0.00	105,988.64	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22.48	22.48	0.00	0.00	0.00
Operations and Maintenance	73,412.43	0.00	0.00	73,412.43	0.00
Pupil Transportation	295.19	0.00	295.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,026,033.25	74,721.20	951,312.05	0.00	0.00
Community Services	222,646.88	17,378.41	205,268.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,003,922.17	11,003,922.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,724,165.57	6,724,165.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,784,605.93	**17,992,799.45**	**41,772,107.17**	**5,019,699.31**	**1,094,400.89**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,396,274.49	6,055.90	6,390,218.59	0.00	0.00
Support Serv - Pupil	1,135,294.32	0.00	1,135,294.32	0.00	0.00
Support Serv - Instructional	289,630.72	0.00	289,630.72	0.00	0.00
Support Serv - Board of Ed	33,874.36	0.00	33,874.36	0.00	0.00
Support Serv - Executive Adm	233,872.16	0.00	233,872.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,702.47	0.00	586,702.47	0.00	0.00
Support Serv - Business	293,370.30	37,306.65	0.00	256,063.65	256,063.65
Operations and Maintenance	1,287,453.90	2,615.03	756.58	1,284,082.29	0.00
Pupil Transportation	593,177.06	3,098.30	590,078.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,415.50	0.00	3,415.50	0.00	0.00
Support Serv - Technology	147,183.59	0.00	2,372.63	144,810.96	144,810.96
Support Serv - Pupil Accounting	38,730.87	0.00	38,730.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,029.23	8,375.84	403,653.39	0.00	0.00
Community Services	6,824.87	0.00	6,824.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,704.50	47,704.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	39,005.33	0.00	39,005.33	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,250.00	0.00	2,250.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,675.52	0.00	3,680.40	1,995.12	1,995.12
Operations and Maintenance	14.91	0.00	0.00	14.91	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	107,517.50	0.00	0.00	107,517.50	107,517.50
Support Serv - Technology	67,101.42	30,890.74	0.00	36,210.68	36,210.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	394,631.83	165,967.53	228,664.30	0.00	0.00
Community Services	419,853.36	34,563.66	385,289.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,837,637.41	2,837,637.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	238,701.37	238,701.37	0.00	0.00	0.00
Trust Funds					
All Costs *	194,619.50	0.00	194,619.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,812,546.49	**3,412,916.93**	**10,568,934.45**	**1,830,695.11**	**546,597.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,248,718.80	999.50	13,247,719.30	0.00	0.00
Support Serv - Pupil	2,780,711.82	0.00	2,780,711.82	0.00	0.00
Support Serv - Instructional	890,022.66	0.00	890,022.66	0.00	0.00
Support Serv - Board of Ed	86,278.95	0.00	86,278.95	0.00	0.00
Support Serv - Executive Adm	305,567.58	0.00	305,567.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,223,053.41	0.00	1,223,053.41	0.00	0.00
Support Serv - Business	434,201.71	66,999.52	0.00	367,202.19	367,202.19
Operations and Maintenance	2,552,109.18	34,461.92	0.00	2,517,647.26	0.00
Pupil Transportation	1,099,816.44	0.00	1,099,816.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,924.02	0.00	8,944.07	979.95	979.95
Support Serv - Technology	352,080.16	0.00	4,881.00	347,199.16	347,199.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	68,170.76	0.00	68,170.76	0.00	0.00
Support Serv - Other	456,131.35	0.00	456,131.35	0.00	0.00
Community Services	622,764.09	0.00	622,764.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	760,830.61	265,835.10	494,995.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,094,347.94	9,094,347.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,003,342.10	5,003,342.10	0.00	0.00	0.00
Trust Funds					
All Costs *	1,625.00	0.00	1,625.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,989,696.58	**14,465,986.08**	**21,290,681.94**	**3,233,028.56**	**715,381.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,563,677.69	0.00	31,563,677.69	0.00	0.00
Support Serv - Pupil	5,711,804.05	0.00	5,711,804.05	0.00	0.00
Support Serv - Instructional	1,727,314.14	1,118.70	1,726,195.44	0.00	0.00
Support Serv - Board of Ed	113,304.34	0.00	113,304.34	0.00	0.00
Support Serv - Executive Adm	349,886.66	0.00	349,886.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,289,990.81	743.70	2,289,247.11	0.00	0.00
Support Serv - Business	493,544.99	30,830.28	0.00	462,714.71	462,714.71
Operations and Maintenance	4,022,500.09	12,000.00	0.00	4,010,500.09	0.00
Pupil Transportation	1,420,705.48	53,065.69	1,367,639.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,954.32	0.00	2,954.32	0.00	0.00
Support Serv - Staff & Personnel	522,845.91	0.00	0.00	522,845.91	522,845.91
Support Serv - Technology	421,093.52	239,584.77	0.00	181,508.75	181,508.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,228.90	0.00	49,228.90	0.00	0.00
Support Serv - Other	1,035,577.84	26,492.75	1,009,085.09	0.00	0.00
Community Services	1,386.94	0.00	1,386.94	0.00	0.00
Payments to Government Agencies	78,372.46	78,372.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	439,014.07	0.00	439,014.07	0.00	0.00
Support Serv - Pupil	308,047.55	0.00	308,047.55	0.00	0.00
Support Serv - Instructional	200,616.35	0.00	200,616.35	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,606.01	32,971.08	0.00	7,634.93	0.00
Pupil Transportation	3,268.13	0.00	3,268.13	0.00	0.00
Support Serv - Planning & Research	62,072.30	0.00	62,072.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	123.00	0.00	123.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,761,744.59	863,447.87	898,296.72	0.00	0.00
Community Services	2,893,136.41	60,076.36	2,833,060.05	0.00	0.00
Payments to Government Agencies	40,796.88	40,796.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	104,820,632.40	104,820,632.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	335,718.22	335,718.22	0.00	0.00	0.00
Trust Funds					
All Costs *	6,086.73	0.00	6,086.73	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	160,716,050.78	**106,595,851.16**	**48,934,995.23**	**5,185,204.39**	**1,167,069.37**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81140 Whitmore Lake Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,794,457.71	93,380.99	6,701,076.72	0.00	0.00
Support Serv - Pupil	1,415,572.94	0.00	1,415,572.94	0.00	0.00
Support Serv - Instructional	175,023.76	0.00	175,023.76	0.00	0.00
Support Serv - Board of Ed	113,067.78	0.00	113,067.78	0.00	0.00
Support Serv - Executive Adm	272,106.38	4,733.52	267,372.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,388.96	5,602.68	772,786.28	0.00	0.00
Support Serv - Business	330,893.13	36,016.05	0.00	294,877.08	294,877.08
Operations and Maintenance	961,341.46	2,819.00	0.00	958,522.46	0.00
Pupil Transportation	459,569.89	4,000.00	455,569.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,748.97	8,038.50	22,710.47	0.00	0.00
Support Serv - Staff & Personnel	41,890.74	0.00	0.00	41,890.74	41,890.74
Support Serv - Technology	161,698.25	3,995.00	0.00	157,703.25	157,703.25
Support Serv - Pupil Accounting	15,280.71	0.00	15,280.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,737.56	0.00	185,737.56	0.00	0.00
Community Services	66,801.93	359.44	66,442.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	140,770.59	0.00	0.00	140,770.59	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	542,288.45	253,945.81	288,342.64	0.00	0.00
Community Services	192,669.91	18,453.31	174,216.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,885,409.16	3,885,409.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,563,718.28	**4,316,753.46**	**10,653,200.70**	**1,593,764.12**	**494,471.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81150 Willow Run Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,396,659.07	12,264.21	10,384,394.86	0.00	0.00
Support Serv - Pupil	1,532,674.16	0.00	1,532,674.16	0.00	0.00
Support Serv - Instructional	444,126.82	0.00	444,126.82	0.00	0.00
Support Serv - Board of Ed	72,435.27	0.00	72,435.27	0.00	0.00
Support Serv - Executive Adm	309,478.60	0.00	309,478.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,037,771.27	0.00	1,037,771.27	0.00	0.00
Support Serv - Business	609,420.51	126,172.61	0.00	483,247.90	483,247.90
Operations and Maintenance	1,999,727.45	58,542.60	0.00	1,941,184.85	0.00
Pupil Transportation	1,178,905.13	0.00	1,178,905.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	53,170.50	0.00	0.00	53,170.50	53,170.50
Support Serv - Technology	330,959.70	0.00	0.00	330,959.70	330,959.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,805.39	0.00	223,805.39	0.00	0.00
Community Services	86,792.25	1,291.00	85,501.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	122,093.04	0.00	122,093.04	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	909,877.37	475,528.01	434,349.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,589,200.07	4,589,200.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,897,096.60	**5,262,998.50**	**15,825,535.15**	**2,808,562.95**	**867,378.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,448,315.00	1,614.00	1,446,701.00	0.00	0.00
Support Serv - Pupil	105,318.00	0.00	105,318.00	0.00	0.00
Support Serv - Instructional	120,001.00	0.00	120,001.00	0.00	0.00
Support Serv - Board of Ed	12,641.00	0.00	12,641.00	0.00	0.00
Support Serv - Executive Adm	170,353.00	89.00	170,264.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,956.00	0.00	135,956.00	0.00	0.00
Support Serv - Business	62,981.00	0.00	0.00	62,981.00	62,981.00
Operations and Maintenance	140,446.00	0.00	0.00	140,446.00	0.00
Pupil Transportation	6,191.00	0.00	6,191.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,422.00	0.00	0.00	1,422.00	1,422.00
Support Serv - Technology	10,738.00	5,383.00	0.00	5,355.00	5,355.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	209,703.00	3,615.00	206,088.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241.00	0.00	241.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,424,306.00	**10,701.00**	**2,203,401.00**	**210,204.00**	**69,758.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,390,340.32	4,500.00	2,385,840.32	0.00	0.00
Support Serv - Pupil	93,271.76	0.00	93,271.76	0.00	0.00
Support Serv - Instructional	305,883.80	7,192.00	298,691.80	0.00	0.00
Support Serv - Board of Ed	35,215.59	0.00	35,215.59	0.00	0.00
Support Serv - Executive Adm	307,438.54	3,605.00	303,833.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,095.92	0.00	156,095.92	0.00	0.00
Support Serv - Business	471,806.89	18,197.57	0.00	453,609.32	453,609.32
Operations and Maintenance	1,112,377.72	0.00	0.00	1,112,377.72	0.00
Pupil Transportation	307,874.91	0.00	307,874.91	0.00	0.00
Support Serv - Planning & Research	32,085.27	0.00	32,085.27	0.00	0.00
Support Serv - Communication	13,252.20	0.00	13,252.20	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	52,187.37	0.00	52,187.37	0.00	0.00
Payments to Government Agencies	130,127.73	130,127.73	0.00	0.00	0.00
Facilities Acquisition	108,345.98	108,345.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,279.00	182,111.00	124,168.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,822,583.00	**454,079.28**	**3,802,516.68**	**1,565,987.04**	**453,609.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,258,738.63	543.77	2,258,194.86	0.00	0.00
Support Serv - Pupil	174,173.38	0.00	174,173.38	0.00	0.00
Support Serv - Instructional	9,598.65	0.00	9,598.65	0.00	0.00
Support Serv - Board of Ed	20,167.82	0.00	20,167.82	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,972.10	0.00	367,972.10	0.00	0.00
Support Serv - Business	187,534.78	0.00	0.00	187,534.78	187,534.78
Operations and Maintenance	110,802.00	0.00	0.00	110,802.00	0.00
Pupil Transportation	334.08	0.00	334.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,260.04	0.00	0.00	3,260.04	3,260.04
Support Serv - Technology	124,892.16	0.00	11,722.51	113,169.65	113,169.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,257,473.64	**543.77**	**2,842,163.40**	**414,766.47**	**303,964.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81904 Ann Arbor Learning Community
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,042,195.17	12,662.84	1,029,532.33	0.00	0.00
Support Serv - Pupil	165,767.81	0.00	165,767.81	0.00	0.00
Support Serv - Instructional	8,951.56	0.00	8,951.56	0.00	0.00
Support Serv - Board of Ed	15,588.92	0.00	15,588.92	0.00	0.00
Support Serv - Executive Adm	53,224.34	0.00	53,224.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,165.32	1,470.91	199,694.41	0.00	0.00
Support Serv - Business	32,238.23	0.00	0.00	32,238.23	32,238.23
Operations and Maintenance	580,388.12	4,665.00	0.00	575,723.12	0.00
Pupil Transportation	1,987.00	0.00	1,987.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,101,506.47	**18,798.75**	**1,474,746.37**	**607,961.35**	**32,238.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,798,886.00	0.00	2,798,886.00	0.00	0.00
Support Serv - Pupil	162,613.00	0.00	162,613.00	0.00	0.00
Support Serv - Instructional	543,305.00	0.00	543,305.00	0.00	0.00
Support Serv - Board of Ed	73,727.00	0.00	73,727.00	0.00	0.00
Support Serv - Executive Adm	247,228.00	0.00	247,228.00	0.00	0.00
Support Serv - Grant Writer	23,345.00	0.00	23,345.00	0.00	0.00
Support Serv - School Adm	327,095.00	0.00	327,095.00	0.00	0.00
Support Serv - Business	79,639.00	0.00	0.00	79,639.00	79,639.00
Operations and Maintenance	1,436,762.00	0.00	0.00	1,436,762.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,238.00	0.00	25,238.00	0.00	0.00
Support Serv - Staff & Personnel	140,051.00	0.00	0.00	140,051.00	140,051.00
Support Serv - Technology	91,672.00	0.00	0.00	91,672.00	91,672.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,947.00	0.00	15,947.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,519.00	6,932.00	129,587.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,102,027.00	**6,932.00**	**4,346,971.00**	**1,748,124.00**	**311,362.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,760,596.00	0.00	2,760,596.00	0.00	0.00
Support Serv - Pupil	149,710.00	0.00	149,710.00	0.00	0.00
Support Serv - Instructional	522,183.00	0.00	522,183.00	0.00	0.00
Support Serv - Board of Ed	58,251.00	0.00	58,251.00	0.00	0.00
Support Serv - Executive Adm	204,396.00	0.00	204,396.00	0.00	0.00
Support Serv - Grant Writer	16,033.00	0.00	16,033.00	0.00	0.00
Support Serv - School Adm	336,702.00	0.00	336,702.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,386,525.00	0.00	0.00	1,386,525.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,164.00	0.00	29,164.00	0.00	0.00
Support Serv - Staff & Personnel	93,806.00	0.00	0.00	93,806.00	93,806.00
Support Serv - Technology	62,959.00	0.00	0.00	62,959.00	62,959.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,671.00	13,997.00	223,674.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,933,743.00	**13,997.00**	**4,313,346.00**	**1,606,400.00**	**219,875.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,214,228.00	1,321.00	1,212,907.00	0.00	0.00
Support Serv - Pupil	49,533.00	0.00	49,533.00	0.00	0.00
Support Serv - Instructional	120,750.00	0.00	120,750.00	0.00	0.00
Support Serv - Board of Ed	47,149.00	0.00	47,149.00	0.00	0.00
Support Serv - Executive Adm	324,839.00	0.00	324,839.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,529.00	0.00	171,529.00	0.00	0.00
Support Serv - Business	9,904.00	3,594.00	136.00	6,174.00	6,174.00
Operations and Maintenance	607,786.00	71,886.00	39,581.00	496,319.00	0.00
Pupil Transportation	209,453.00	0.00	209,453.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	56,959.00	56,959.00	0.00	0.00	0.00
Support Serv - Technology	44,915.00	0.00	7,956.00	36,959.00	36,959.00
Support Serv - Pupil Accounting	3,846.00	0.00	3,846.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,491.00	0.00	4,491.00	0.00	0.00
Community Services	6,232.00	0.00	6,232.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	100,912.00	60,270.00	40,642.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,972,526.00	**194,030.00**	**2,239,044.00**	**539,452.00**	**43,133.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81909 Arbor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,291,459.62	0.00	1,291,459.62	0.00	0.00
Support Serv - Pupil	39,105.71	0.00	39,105.71	0.00	0.00
Support Serv - Instructional	61,739.03	0.00	61,739.03	0.00	0.00
Support Serv - Board of Ed	14,565.14	0.00	14,565.14	0.00	0.00
Support Serv - Executive Adm	152,509.05	0.00	152,509.05	0.00	0.00
Support Serv - Grant Writer	635.00	0.00	635.00	0.00	0.00
Support Serv - School Adm	309,832.03	0.00	309,832.03	0.00	0.00
Support Serv - Business	103,591.17	0.00	0.00	103,591.17	103,591.17
Operations and Maintenance	1,428,155.39	0.00	119,396.18	1,308,759.21	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,102.26	0.00	0.00	12,102.26	12,102.26
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,774.63	0.00	51,774.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,414.81	1,691.24	60,723.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,527,883.84	**1,691.24**	**2,101,739.96**	**1,424,452.64**	**115,693.43**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81910 East Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,804,619.00	0.00	2,804,619.00	0.00	0.00
Support Serv - Pupil	187,306.00	0.00	187,306.00	0.00	0.00
Support Serv - Instructional	515,866.00	0.00	515,866.00	0.00	0.00
Support Serv - Board of Ed	64,143.00	0.00	64,143.00	0.00	0.00
Support Serv - Executive Adm	210,197.00	0.00	210,197.00	0.00	0.00
Support Serv - Grant Writer	15,416.00	0.00	15,416.00	0.00	0.00
Support Serv - School Adm	379,714.00	0.00	379,714.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,493,282.00	0.00	2,143.00	1,491,139.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,447.00	0.00	21,447.00	0.00	0.00
Support Serv - Staff & Personnel	107,796.00	0.00	0.00	107,796.00	107,796.00
Support Serv - Technology	60,538.00	0.00	0.00	60,538.00	60,538.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,243.00	8,026.00	156,217.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,100,314.00	**8,026.00**	**4,369,705.00**	**1,722,583.00**	**231,444.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81911 WSC Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	503,733.00	174,716.00	329,017.00	0.00	0.00
Support Serv - Pupil	64,125.00	0.00	64,125.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	7,529.00	0.00	7,529.00	0.00	0.00
Support Serv - Executive Adm	91,390.00	0.00	91,390.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,146.00	0.00	365,146.00	0.00	0.00
Support Serv - Business	53,213.00	6,821.00	0.00	46,392.00	46,392.00
Operations and Maintenance	235,574.00	24,397.00	0.00	211,177.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,582.00	0.00	0.00	1,582.00	1,582.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	24,575.00	0.00	24,575.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,346,867.00	**205,934.00**	**881,782.00**	**259,151.00**	**47,974.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
81912 South Pointe Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,508,038.00	0.00	2,508,038.00	0.00	0.00
Support Serv - Pupil	154,257.00	0.00	154,257.00	0.00	0.00
Support Serv - Instructional	539,037.00	0.00	539,037.00	0.00	0.00
Support Serv - Board of Ed	89,202.00	0.00	89,202.00	0.00	0.00
Support Serv - Executive Adm	194,744.00	0.00	194,744.00	0.00	0.00
Support Serv - Grant Writer	14,183.00	0.00	14,183.00	0.00	0.00
Support Serv - School Adm	459,309.00	0.00	459,309.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,657,496.00	0.00	22,875.00	1,634,621.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,953.00	0.00	34,953.00	0.00	0.00
Support Serv - Staff & Personnel	164,221.00	0.00	0.00	164,221.00	164,221.00
Support Serv - Technology	55,695.00	0.00	0.00	55,695.00	55,695.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	122,068.00	0.00	122,068.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,730.00	0.00	182,730.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,251,680.00	**0.00**	**4,334,033.00**	**1,917,647.00**	**283,026.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,293,497.70	0.00	1,293,497.70	0.00	0.00
Support Serv - Pupil	576,038.44	0.00	576,038.44	0.00	0.00
Support Serv - Instructional	14,464,489.64	30,647.55	14,433,842.09	0.00	0.00
Support Serv - Board of Ed	209,808.17	0.00	209,808.17	0.00	0.00
Support Serv - Executive Adm	871,888.82	0.00	871,888.82	0.00	0.00
Support Serv - Grant Writer	39,156.42	0.00	39,156.42	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	925,863.49	0.00	0.00	925,863.49	925,863.49
Operations and Maintenance	1,513,855.72	0.00	11,676.09	1,502,179.63	0.00
Pupil Transportation	237,230.48	0.00	237,230.48	0.00	0.00
Support Serv - Planning & Research	212,653.49	0.00	212,653.49	0.00	0.00
Support Serv - Communication	150,029.90	0.00	150,029.90	0.00	0.00
Support Serv - Staff & Personnel	715,743.30	0.00	87,866.92	627,876.38	627,876.38
Support Serv - Technology	1,713,516.82	315,133.25	0.00	1,398,383.57	1,398,383.57
Support Serv - Pupil Accounting	214,092.89	1,831.98	212,260.91	0.00	0.00
Support Serv - Central - Other	214,630.58	0.00	214,630.58	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	465,536.24	635.97	464,900.27	0.00	0.00
Payments to Government Agencies	30,203,066.13	30,203,066.13	0.00	0.00	0.00
Facilities Acquisition	5,892.00	5,892.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	977,060.97	0.00	977,060.97	0.00	0.00
Support Serv - Instructional	6,349,262.89	2,441.89	6,346,821.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	461,150.47	0.00	0.00	461,150.47	461,150.47
Operations and Maintenance	94,833.00	0.00	6,383.95	88,449.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	172,525.28	0.00	172,525.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,981,516.32	882.75	0.00	9,980,633.57	9,980,633.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	457,872.61	28,717.17	429,155.44	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	70,753.33	0.00	70,753.33	0.00	0.00
Payments to Government Agencies	214,930,863.02	214,491,687.50	439,175.52	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	290,957.26	290,957.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	639,178.16	639,178.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	288,452,963.54	**246,011,071.61**	**27,457,355.77**	**14,984,536.16**	**13,393,907.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82010 Detroit City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	360,983,860.27	534,816.51	360,449,043.76	0.00	0.00
Support Serv - Pupil	55,007,012.05	47,735.75	54,959,276.30	0.00	0.00
Support Serv - Instructional	57,636,847.90	809,544.63	56,827,303.27	0.00	0.00
Support Serv - Board of Ed	1,418,495.93	0.00	1,418,495.93	0.00	0.00
Support Serv - Executive Adm	7,015,059.18	0.00	7,015,059.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,925,764.56	1,554,377.37	37,371,387.19	0.00	0.00
Support Serv - Business	11,697,956.75	2,437.97	889,601.99	10,805,916.79	10,805,916.79
Operations and Maintenance	74,048,994.46	0.00	5,527,582.70	68,521,411.76	0.00
Pupil Transportation	30,781,055.70	0.00	30,781,055.70	0.00	0.00
Support Serv - Planning & Research	857,092.93	0.00	857,092.93	0.00	0.00
Support Serv - Communication	269,258.16	0.00	269,258.16	0.00	0.00
Support Serv - Staff & Personnel	11,831,863.57	0.00	900,867.87	10,930,995.70	10,930,995.70
Support Serv - Technology	12,237,341.60	5,358.82	7,660.00	12,224,322.78	12,224,322.78
Support Serv - Pupil Accounting	355,679.73	0.00	355,679.73	0.00	0.00
Support Serv - Central - Other	1,324,470.71	36,685.44	1,287,785.27	0.00	0.00
Support Serv - Other	1,157,961.32	0.00	1,157,961.32	0.00	0.00
Community Services	5,904,991.37	2,397.00	5,902,594.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,101,691.97	1,098,927.41	2,764.56	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	110,898.47	0.00	110,898.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,196,995.00	29,480,181.49	17,716,813.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	144,737,252.88	144,737,252.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,410,039.19	49,410,039.19	0.00	0.00	0.00
Trust Funds					
All Costs *	323,466.16	0.00	323,466.16	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	914,334,049.86	**227,719,754.46**	**584,131,648.37**	**102,482,647.03**	**33,961,235.27**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,363,697.45	29,325.42	21,334,372.03	0.00	0.00
Support Serv - Pupil	2,174,432.84	0.00	2,174,432.84	0.00	0.00
Support Serv - Instructional	1,086,435.29	0.00	1,086,435.29	0.00	0.00
Support Serv - Board of Ed	74,481.99	0.00	74,481.99	0.00	0.00
Support Serv - Executive Adm	287,946.07	0.00	287,946.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,865,502.08	0.00	1,865,502.08	0.00	0.00
Support Serv - Business	280,266.09	16,722.09	0.00	263,544.00	263,544.00
Operations and Maintenance	2,655,120.49	913.90	0.00	2,654,206.59	0.00
Pupil Transportation	607,494.03	0.00	607,494.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,208.47	0.00	10,208.47	0.00	0.00
Support Serv - Staff & Personnel	93,392.31	0.00	925.94	92,466.37	92,466.37
Support Serv - Technology	484,062.62	119,812.37	0.00	364,250.25	364,250.25
Support Serv - Pupil Accounting	9,699.30	0.00	9,699.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,073.67	18,208.34	435,865.33	0.00	0.00
Community Services	332,119.52	16,091.49	316,028.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,264,220.62	630,100.87	634,119.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,131,703.76	5,131,703.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,304.27	49,304.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,224,160.87	**6,012,182.51**	**28,837,511.15**	**3,374,467.21**	**720,260.62**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	115,664,691.73	68,817.21	115,595,874.52	0.00	0.00
Support Serv - Pupil	14,261,184.90	0.00	14,261,184.90	0.00	0.00
Support Serv - Instructional	11,311,623.58	207,572.37	11,104,051.21	0.00	0.00
Support Serv - Board of Ed	340,993.43	0.00	340,993.43	0.00	0.00
Support Serv - Executive Adm	599,459.46	0.00	599,459.46	0.00	0.00
Support Serv - Grant Writer	3,727.50	0.00	3,727.50	0.00	0.00
Support Serv - School Adm	12,110,372.28	0.00	12,110,372.28	0.00	0.00
Support Serv - Business	1,342,301.03	29,437.91	0.00	1,312,863.12	1,312,863.12
Operations and Maintenance	20,886,867.21	26,740.67	50,609.03	20,809,517.51	0.00
Pupil Transportation	6,970,174.88	0.00	6,970,174.88	0.00	0.00
Support Serv - Planning & Research	485,632.37	0.00	485,632.37	0.00	0.00
Support Serv - Communication	277,466.27	0.00	277,466.27	0.00	0.00
Support Serv - Staff & Personnel	1,317,859.06	4,332.00	32,021.20	1,281,505.86	1,281,505.86
Support Serv - Technology	1,387,300.48	12,260.38	386,488.00	988,552.10	988,552.10
Support Serv - Pupil Accounting	310,613.16	0.00	310,613.16	0.00	0.00
Support Serv - Central - Other	27,451.57	0.00	27,451.57	0.00	0.00
Support Serv - Other	1,876,485.37	0.00	1,876,485.37	0.00	0.00
Community Services	1,641,425.48	0.00	1,641,425.48	0.00	0.00
Payments to Government Agencies	8,000.00	8,000.00	0.00	0.00	0.00
Facilities Acquisition	145,325.67	145,325.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,252,422.62	28,668.35	6,223,754.27	0.00	0.00
Support Serv - Pupil	2,983,728.37	0.00	2,983,728.37	0.00	0.00
Support Serv - Instructional	656,908.77	2,329.00	654,579.77	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	8,604.80	0.00	8,604.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,728,018.92	3,269,093.95	3,458,924.97	0.00	0.00
Community Services	666.38	0.00	666.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,616.19	24,616.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	29,608,213.85	29,608,213.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,007,985.67	2,007,985.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	239,240,121.00	**35,443,393.22**	**179,404,289.19**	**24,392,438.59**	**3,582,921.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82040 Dearborn Heights School District #7
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,402,666.22	3,683.74	16,398,982.48	0.00	0.00
Support Serv - Pupil	1,152,940.22	0.00	1,152,940.22	0.00	0.00
Support Serv - Instructional	305,809.21	0.00	305,809.21	0.00	0.00
Support Serv - Board of Ed	132,072.17	0.00	132,072.17	0.00	0.00
Support Serv - Executive Adm	620,075.95	0.00	620,075.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,734,387.38	0.00	1,734,387.38	0.00	0.00
Support Serv - Business	377,512.42	117,225.62	0.00	260,286.80	260,286.80
Operations and Maintenance	2,468,633.40	83,099.06	86,687.80	2,298,846.54	0.00
Pupil Transportation	399,861.68	0.00	399,861.68	0.00	0.00
Support Serv - Planning & Research	516.22	0.00	516.22	0.00	0.00
Support Serv - Communication	40,364.89	0.00	40,364.89	0.00	0.00
Support Serv - Staff & Personnel	3,555.00	0.00	0.00	3,555.00	3,555.00
Support Serv - Technology	279,516.30	9,544.80	0.00	269,971.50	269,971.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,990.71	0.00	321,990.71	0.00	0.00
Community Services	282,401.67	0.00	282,401.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,883.00	0.00	71,883.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,318,306.90	563,221.39	755,085.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	29,818.55	29,818.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	639,816.22	639,816.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,582,128.11	**1,446,409.38**	**22,303,058.89**	**2,832,659.84**	**533,813.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82045 Melvindale-North Allen Park Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,118,824.03	0.00	15,118,824.03	0.00	0.00
Support Serv - Pupil	1,221,101.00	0.00	1,221,101.00	0.00	0.00
Support Serv - Instructional	695,637.13	0.00	695,637.13	0.00	0.00
Support Serv - Board of Ed	51,421.96	0.00	51,421.96	0.00	0.00
Support Serv - Executive Adm	202,034.13	0.00	202,034.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,612,480.98	0.00	1,612,480.98	0.00	0.00
Support Serv - Business	815,620.23	455,294.81	0.00	360,325.42	360,325.42
Operations and Maintenance	2,286,850.83	0.00	65,290.95	2,221,559.88	0.00
Pupil Transportation	1,028,235.81	0.00	1,028,235.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	601.60	0.00	601.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	382,921.79	0.00	38,884.00	344,037.79	344,037.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	356,403.18	0.00	356,403.18	0.00	0.00
Community Services	7,631.88	0.00	7,631.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,231.00	5,231.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	46,598.16	0.00	46,598.16	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,220,208.66	702,349.72	517,858.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	197,324.50	197,324.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	440,391.31	440,391.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,689,518.18	**1,800,591.34**	**20,963,003.75**	**2,925,923.09**	**704,363.21**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,874,569.12	127,424.38	26,747,144.74	0.00	0.00
Support Serv - Pupil	2,680,388.78	0.00	2,680,388.78	0.00	0.00
Support Serv - Instructional	2,675,096.70	0.00	2,675,096.70	0.00	0.00
Support Serv - Board of Ed	69,745.52	0.00	69,745.52	0.00	0.00
Support Serv - Executive Adm	430,689.88	0.00	430,689.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,605,714.84	0.00	2,605,714.84	0.00	0.00
Support Serv - Business	911,356.35	103,154.08	0.00	808,202.27	808,202.27
Operations and Maintenance	3,483,724.13	10,902.63	85,887.67	3,386,933.83	0.00
Pupil Transportation	1,465,553.71	244,701.00	1,220,852.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,587.93	0.00	16,587.93	0.00	0.00
Support Serv - Staff & Personnel	526,536.70	0.00	0.00	526,536.70	526,536.70
Support Serv - Technology	631,556.76	31,612.38	0.00	599,944.38	599,944.38
Support Serv - Pupil Accounting	86,177.40	0.00	86,177.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,070.81	0.00	372,070.81	0.00	0.00
Community Services	568,681.55	5,771.81	562,909.74	0.00	0.00
Payments to Government Agencies	4,489.03	4,489.03	0.00	0.00	0.00
Facilities Acquisition	16,607.40	16,607.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,138,083.57	0.00	11,138,083.57	0.00	0.00
Support Serv - Pupil	1,824,855.31	0.00	1,824,855.31	0.00	0.00
Support Serv - Instructional	766,907.62	0.00	766,907.62	0.00	0.00
Support Serv - Board of Ed	10,111.00	0.00	10,111.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	130,681.79	0.00	0.00	130,681.79	0.00
Pupil Transportation	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	690.00	0.00	197.44	492.56	492.56
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,439,566.86	745,522.84	694,044.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,050,731.32	4,050,731.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	563,823.41	563,823.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	48,103.00	48,103.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,394,100.49	**5,952,843.28**	**51,988,465.68**	**5,452,791.53**	**1,935,175.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	66,554,361.38	38,389.82	66,515,971.56	0.00	0.00
Support Serv - Pupil	8,045,742.81	0.00	8,045,742.81	0.00	0.00
Support Serv - Instructional	4,116,656.25	0.00	4,116,656.25	0.00	0.00
Support Serv - Board of Ed	401,409.87	0.00	401,409.87	0.00	0.00
Support Serv - Executive Adm	624,994.74	0.00	624,994.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,423,149.47	1,249.31	6,421,900.16	0.00	0.00
Support Serv - Business	1,178,711.05	526,696.04	0.00	652,015.01	652,015.01
Operations and Maintenance	9,394,169.86	63,294.14	0.00	9,330,875.72	0.00
Pupil Transportation	877,821.03	0.00	877,821.03	0.00	0.00
Support Serv - Planning & Research	8,247.02	0.00	8,247.02	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	593,053.20	0.00	0.00	593,053.20	593,053.20
Support Serv - Technology	2,137,508.42	179,766.56	0.00	1,957,741.86	1,957,741.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,573,693.98	0.00	1,573,693.98	0.00	0.00
Community Services	368,443.19	0.00	368,443.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,671,660.63	70,026.43	1,601,634.20	0.00	0.00
Community Services	1,040,789.56	17,985.44	1,022,804.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,000,443.76	5,000,443.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,294,766.64	2,294,766.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	112,305,622.86	**8,192,618.14**	**91,579,318.93**	**12,533,685.79**	**3,202,810.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82060 Hamtramck, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,005,669.53	0.00	18,005,669.53	0.00	0.00
Support Serv - Pupil	1,725,564.43	0.00	1,725,564.43	0.00	0.00
Support Serv - Instructional	1,734,901.41	0.00	1,734,901.41	0.00	0.00
Support Serv - Board of Ed	99,784.99	0.00	99,784.99	0.00	0.00
Support Serv - Executive Adm	336,876.80	0.00	336,876.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,415,758.04	0.00	1,415,758.04	0.00	0.00
Support Serv - Business	643,716.72	58,438.16	0.00	585,278.56	585,278.56
Operations and Maintenance	2,893,572.60	0.00	223,335.33	2,670,237.27	0.00
Pupil Transportation	715,412.34	8,000.00	707,412.34	0.00	0.00
Support Serv - Planning & Research	650.00	0.00	650.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	88,106.61	0.00	10,614.41	77,492.20	77,492.20
Support Serv - Technology	75,023.85	0.00	0.00	75,023.85	75,023.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,235.80	14,509.07	197,726.73	0.00	0.00
Community Services	136,983.73	0.00	136,983.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,906.01	36,906.01	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,058.21	0.00	5,785.59	272.62	272.62
Operations and Maintenance	7,250.00	0.00	0.00	7,250.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,099.99	0.00	20,099.99	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,785,855.79	1,093,072.44	692,783.35	0.00	0.00
Community Services	849,527.31	1,397.34	848,129.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,675.21	7,675.21	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,800,629.37	**1,219,998.23**	**26,165,076.64**	**3,415,554.50**	**738,067.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82070 Highland Park City Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	748,894.36	0.00	748,894.36	0.00	0.00
Support Serv - Pupil	189,540.60	0.00	189,540.60	0.00	0.00
Support Serv - Instructional	438,060.24	0.00	438,060.24	0.00	0.00
Support Serv - Board of Ed	536,901.89	9,000.00	527,901.89	0.00	0.00
Support Serv - Executive Adm	323,576.85	0.00	323,576.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	66,768.93	0.00	66,768.93	0.00	0.00
Support Serv - Business	753,585.50	99,978.05	0.00	653,607.45	653,607.45
Operations and Maintenance	514,934.56	0.00	0.00	514,934.56	0.00
Pupil Transportation	5,377.41	0.00	5,377.41	0.00	0.00
Support Serv - Planning & Research	1,998.83	0.00	1,998.83	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	146,056.49	0.00	4,877.90	141,178.59	141,178.59
Support Serv - Technology	67,827.82	0.00	21,657.42	46,170.40	46,170.40
Support Serv - Pupil Accounting	396.00	0.00	396.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,052.18	0.00	3,052.18	0.00	0.00
Community Services	13,948.71	0.00	13,948.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	309,744.00	309,744.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	429,845.00	429,845.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,550,509.37	**848,567.05**	**2,346,051.32**	**1,355,891.00**	**840,956.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82080 School District of the City of Inkster
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,537,076.64	6,546.00	11,530,530.64	0.00	0.00
Support Serv - Pupil	752,486.59	0.00	752,486.59	0.00	0.00
Support Serv - Instructional	2,233,267.71	0.00	2,233,267.71	0.00	0.00
Support Serv - Board of Ed	66,202.16	0.00	66,202.16	0.00	0.00
Support Serv - Executive Adm	523,052.32	0.00	523,052.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,332.38	0.00	941,332.38	0.00	0.00
Support Serv - Business	882,019.56	134,536.34	35,340.80	712,142.42	712,142.42
Operations and Maintenance	2,792,905.74	0.00	496,465.84	2,296,439.90	0.00
Pupil Transportation	3,451,329.77	0.00	3,451,329.77	0.00	0.00
Support Serv - Planning & Research	14,250.00	0.00	14,250.00	0.00	0.00
Support Serv - Communication	8,062.50	0.00	8,062.50	0.00	0.00
Support Serv - Staff & Personnel	289,960.64	0.00	17,067.04	272,893.60	272,893.60
Support Serv - Technology	568,102.73	23,923.92	323,196.39	220,982.42	220,982.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	56,075.58	0.00	56,075.58	0.00	0.00
Support Serv - Other	169,187.04	0.00	169,187.04	0.00	0.00
Community Services	116,660.76	0.00	116,660.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,353,599.50	83,022.94	1,270,576.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	691,584.09	691,584.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	85,482.48	85,482.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,532,638.19	**1,025,095.77**	**22,005,084.08**	**3,502,458.34**	**1,206,018.44**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82090 Lincoln Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,052,743.18	1,750.00	29,050,993.18	0.00	0.00
Support Serv - Pupil	3,069,643.06	47,866.00	3,021,777.06	0.00	0.00
Support Serv - Instructional	2,027,344.83	0.00	2,027,344.83	0.00	0.00
Support Serv - Board of Ed	100,451.26	0.00	100,451.26	0.00	0.00
Support Serv - Executive Adm	320,785.47	0.00	320,785.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,538,616.99	0.00	2,538,616.99	0.00	0.00
Support Serv - Business	1,008,976.90	427,353.20	0.00	581,623.70	581,623.70
Operations and Maintenance	4,700,099.87	62,638.00	364,542.38	4,272,919.49	0.00
Pupil Transportation	949,868.82	0.00	949,868.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	398.00	0.00	398.00	0.00	0.00
Support Serv - Staff & Personnel	292,185.50	0.00	76,293.68	215,891.82	215,891.82
Support Serv - Technology	369,594.04	0.00	45,002.07	324,591.97	324,591.97
Support Serv - Pupil Accounting	64,956.24	0.00	64,956.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,828.77	0.00	505,828.77	0.00	0.00
Community Services	132,675.53	0.00	132,675.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	45.08	45.08	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,550,992.72	4,502.38	4,546,490.34	0.00	0.00
Support Serv - Pupil	1,800,610.94	0.00	1,800,610.94	0.00	0.00
Support Serv - Instructional	365,721.65	0.00	365,721.65	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,098.83	0.00	17,736.85	361.98	0.00
Pupil Transportation	8,760.95	0.00	8,760.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,250,280.77	1,390,441.08	859,839.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	423,948.10	388,755.40	35,192.70	0.00	0.00
Debt Service Funds					
All Costs **	2,863,506.42	2,863,506.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,413,056.38	1,413,056.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,829,190.30	**6,599,913.94**	**46,833,887.40**	**5,395,388.96**	**1,122,107.49**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82095 Livonia Public Schools School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	90,612,019.49	213,447.70	90,398,571.79	0.00	0.00
Support Serv - Pupil	10,328,433.54	0.00	10,328,433.54	0.00	0.00
Support Serv - Instructional	6,868,299.00	9,590.16	6,858,708.84	0.00	0.00
Support Serv - Board of Ed	330,225.11	0.00	330,225.11	0.00	0.00
Support Serv - Executive Adm	404,502.62	0.00	404,502.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,200,232.22	0.00	9,200,232.22	0.00	0.00
Support Serv - Business	4,673,413.67	2,883,505.16	0.00	1,789,908.51	1,789,908.51
Operations and Maintenance	14,904,338.74	20,557.63	168,678.60	14,715,102.51	0.00
Pupil Transportation	7,014,068.72	0.00	7,014,068.72	0.00	0.00
Support Serv - Planning & Research	106,228.26	0.00	106,228.26	0.00	0.00
Support Serv - Communication	268,077.47	0.00	268,077.47	0.00	0.00
Support Serv - Staff & Personnel	865,728.52	0.00	6,153.08	859,575.44	859,575.44
Support Serv - Technology	1,172,439.16	6,839.83	0.00	1,165,599.33	1,165,599.33
Support Serv - Pupil Accounting	112,073.99	0.00	112,073.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,382,183.64	101.88	1,382,081.76	0.00	0.00
Community Services	3,822,346.33	45,734.42	3,776,611.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	144,808.20	144,808.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,751,857.40	3,839.00	11,748,018.40	0.00	0.00
Support Serv - Pupil	2,845,299.60	0.00	2,845,299.60	0.00	0.00
Support Serv - Instructional	664,481.08	0.00	664,481.08	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	377,976.87	0.00	377,976.87	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	327,548.92	372.71	0.00	327,176.21	0.00
Pupil Transportation	12,966.01	0.00	12,966.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,624,777.88	1,773,963.03	1,850,814.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,244,147.44	9,244,147.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,423,434.55	5,423,434.55	0.00	0.00	0.00
Trust Funds					
All Costs *	3,025.50	0.00	3,025.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	21,431,368.60	21,431,368.60	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	207,916,302.53	**41,201,710.31**	**147,857,230.22**	**18,857,362.00**	**3,815,083.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	97,976,165.00	415,870.76	97,560,294.24	0.00	0.00
Support Serv - Pupil	9,884,398.58	0.00	9,884,398.58	0.00	0.00
Support Serv - Instructional	8,853,496.83	51,217.48	8,802,279.35	0.00	0.00
Support Serv - Board of Ed	448,829.20	23,089.34	425,739.86	0.00	0.00
Support Serv - Executive Adm	775,926.21	0.00	775,926.21	0.00	0.00
Support Serv - Grant Writer	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - School Adm	8,419,825.31	0.00	8,419,825.31	0.00	0.00
Support Serv - Business	1,169,995.43	123,420.26	0.00	1,046,575.17	1,046,575.17
Operations and Maintenance	14,543,388.72	96,906.60	8,782.31	14,437,699.81	0.00
Pupil Transportation	6,701,318.14	41,121.14	6,660,197.00	0.00	0.00
Support Serv - Planning & Research	11,562.70	0.00	11,562.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	647,318.87	0.00	2,924.05	644,394.82	644,394.82
Support Serv - Technology	1,341,523.17	119,597.77	0.00	1,221,925.40	1,221,925.40
Support Serv - Pupil Accounting	164,686.04	0.00	164,686.04	0.00	0.00
Support Serv - Central - Other	3,492.68	628.61	2,864.07	0.00	0.00
Support Serv - Other	1,851,735.33	0.00	1,851,735.33	0.00	0.00
Community Services	672,172.07	0.00	672,172.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	411,868.24	411,868.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,357,095.48	0.00	2,357,095.48	0.00	0.00
Support Serv - Pupil	654,710.46	0.00	654,710.46	0.00	0.00
Support Serv - Instructional	66,525.74	0.00	66,525.74	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,917.28	0.00	176,917.28	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	6,980.72	0.00	6,980.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,409,307.11	2,147,351.16	3,261,955.95	0.00	0.00
Community Services	3,082,088.66	416.99	3,081,671.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	92,045,708.50	92,045,708.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,061,701.82	1,061,701.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	15,588,556.20	15,588,556.20	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	274,334,794.49	**112,127,454.87**	**144,856,744.42**	**17,350,595.20**	**2,912,895.39**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82110 Redford Union Schools, District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,505,544.61	0.00	15,505,544.61	0.00	0.00
Support Serv - Pupil	1,955,870.50	0.00	1,955,870.50	0.00	0.00
Support Serv - Instructional	318,607.64	0.00	318,607.64	0.00	0.00
Support Serv - Board of Ed	173,827.52	0.00	173,827.52	0.00	0.00
Support Serv - Executive Adm	297,244.22	0.00	297,244.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,400,432.21	0.00	1,400,432.21	0.00	0.00
Support Serv - Business	704,465.47	80,362.68	0.00	624,102.79	624,102.79
Operations and Maintenance	2,539,589.79	7,754.00	176,417.73	2,355,418.06	0.00
Pupil Transportation	1,235,627.06	0.00	1,235,627.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	202,441.03	0.00	20,949.29	181,491.74	181,491.74
Support Serv - Technology	335,191.09	0.00	1,158.97	334,032.12	334,032.12
Support Serv - Pupil Accounting	154,631.69	0.00	154,631.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,241.32	0.00	271,241.32	0.00	0.00
Community Services	87,016.42	0.00	87,016.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,223,762.04	64,879.51	5,158,882.53	0.00	0.00
Support Serv - Pupil	2,984,218.84	0.00	2,984,218.84	0.00	0.00
Support Serv - Instructional	504,923.37	0.00	504,923.37	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	63,284.48	0.00	0.00	63,284.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,033,835.33	641,764.39	392,070.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,139,206.00	4,139,206.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,825,772.72	1,825,772.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,956,733.35	**6,759,739.30**	**30,638,664.86**	**3,558,329.19**	**1,139,626.65**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82120 River Rouge, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,505,087.32	24,501.85	7,480,585.47	0.00	0.00
Support Serv - Pupil	598,970.03	65.02	598,905.01	0.00	0.00
Support Serv - Instructional	1,416,534.37	31,848.84	1,384,685.53	0.00	0.00
Support Serv - Board of Ed	753,837.77	442,331.50	311,506.27	0.00	0.00
Support Serv - Executive Adm	284,259.06	1,314.67	282,944.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	556,569.17	0.00	556,569.17	0.00	0.00
Support Serv - Business	286,505.09	56,873.66	0.00	229,631.43	229,631.43
Operations and Maintenance	1,763,583.67	830.00	16,256.07	1,746,497.60	0.00
Pupil Transportation	808,988.99	0.00	808,988.99	0.00	0.00
Support Serv - Planning & Research	4,400.00	0.00	4,400.00	0.00	0.00
Support Serv - Communication	51,402.70	0.00	51,402.70	0.00	0.00
Support Serv - Staff & Personnel	52,514.94	0.00	7,078.79	45,436.15	45,436.15
Support Serv - Technology	83,150.02	0.00	0.00	83,150.02	83,150.02
Support Serv - Pupil Accounting	64,184.34	0.00	64,184.34	0.00	0.00
Support Serv - Central - Other	19,356.68	0.00	19,356.68	0.00	0.00
Support Serv - Other	205,098.00	387.42	204,710.58	0.00	0.00
Community Services	160,727.21	5,650.16	155,077.05	0.00	0.00
Payments to Government Agencies	86,000.00	86,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	737,374.98	349,862.00	387,512.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,885,362.55	5,885,362.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,323,906.89	**6,885,027.67**	**12,334,164.02**	**2,104,715.20**	**358,217.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,884,669.35	7,865.60	20,876,803.75	0.00	0.00
Support Serv - Pupil	2,875,630.49	0.00	2,875,630.49	0.00	0.00
Support Serv - Instructional	1,619,769.46	0.00	1,619,769.46	0.00	0.00
Support Serv - Board of Ed	116,345.69	0.00	116,345.69	0.00	0.00
Support Serv - Executive Adm	307,630.97	0.00	307,630.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,377,503.12	0.00	2,377,503.12	0.00	0.00
Support Serv - Business	1,210,337.30	737,763.46	0.00	472,573.84	472,573.84
Operations and Maintenance	3,701,872.29	0.00	24,457.93	3,677,414.36	0.00
Pupil Transportation	3,161,022.64	0.00	3,161,022.64	0.00	0.00
Support Serv - Planning & Research	237,770.00	0.00	237,770.00	0.00	0.00
Support Serv - Communication	173.37	0.00	173.37	0.00	0.00
Support Serv - Staff & Personnel	343,522.89	0.00	18,083.97	325,438.92	325,438.92
Support Serv - Technology	477,334.20	131,250.00	0.00	346,084.20	346,084.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	463,901.33	0.00	463,901.33	0.00	0.00
Community Services	38,333.36	0.00	38,333.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,601,904.01	699,093.80	902,810.21	0.00	0.00
Community Services	13,880.14	0.00	13,880.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	21,008,447.31	21,008,447.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	645,100.96	645,100.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,085,148.88	**23,229,521.13**	**33,034,116.43**	**4,821,511.32**	**1,144,096.96**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,198,138.76	18,268.36	18,179,870.40	0.00	0.00
Support Serv - Pupil	3,019,979.81	0.00	3,019,979.81	0.00	0.00
Support Serv - Instructional	1,086,742.38	14,059.00	1,072,683.38	0.00	0.00
Support Serv - Board of Ed	125,717.79	0.00	125,717.79	0.00	0.00
Support Serv - Executive Adm	390,222.96	0.00	390,222.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,208,545.02	1,399.30	2,207,145.72	0.00	0.00
Support Serv - Business	613,433.88	149,362.17	0.00	464,071.71	464,071.71
Operations and Maintenance	2,538,823.64	16,376.97	0.00	2,522,446.67	0.00
Pupil Transportation	1,196,426.58	0.00	1,196,426.58	0.00	0.00
Support Serv - Planning & Research	32,269.97	0.00	32,269.97	0.00	0.00
Support Serv - Communication	12,567.97	0.00	12,567.97	0.00	0.00
Support Serv - Staff & Personnel	292,489.70	0.00	49,619.79	242,869.91	242,869.91
Support Serv - Technology	324,878.30	47,889.13	323.24	276,665.93	276,665.93
Support Serv - Pupil Accounting	89,810.76	0.00	89,810.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,662.65	0.00	359,662.65	0.00	0.00
Community Services	198,430.12	0.00	198,430.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	77,616.09	0.00	77,616.09	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,165,273.80	80,976.20	1,084,297.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,078,736.50	5,078,736.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,009,766.68	**5,407,067.63**	**28,096,644.83**	**3,506,054.22**	**983,607.55**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,015,350.76	22,870.73	43,992,480.03	0.00	0.00
Support Serv - Pupil	4,895,283.54	0.00	4,895,283.54	0.00	0.00
Support Serv - Instructional	2,707,913.08	5,816.25	2,702,096.83	0.00	0.00
Support Serv - Board of Ed	527,233.51	262,692.92	264,540.59	0.00	0.00
Support Serv - Executive Adm	375,492.47	0.00	375,492.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,107,369.89	0.00	4,107,369.89	0.00	0.00
Support Serv - Business	1,683,818.66	184,896.37	0.00	1,498,922.29	1,498,922.29
Operations and Maintenance	8,909,537.89	91,680.74	0.00	8,817,857.15	0.00
Pupil Transportation	4,678,439.10	0.00	4,678,439.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,930.00	0.00	2,930.00	0.00	0.00
Support Serv - Staff & Personnel	458,358.74	0.00	70.00	458,288.74	458,288.74
Support Serv - Technology	591,088.23	1,865.19	88,287.73	500,935.31	500,935.31
Support Serv - Pupil Accounting	297,855.68	0.00	297,855.68	0.00	0.00
Support Serv - Central - Other	91,659.33	0.00	91,659.33	0.00	0.00
Support Serv - Other	722,998.09	37,142.59	685,855.50	0.00	0.00
Community Services	211,598.28	0.00	211,598.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	56,355.20	56,355.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,034,101.36	0.00	2,034,101.36	0.00	0.00
Support Serv - Pupil	1,098,539.45	0.00	1,098,539.45	0.00	0.00
Support Serv - Instructional	155,615.41	0.00	155,615.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,875.00	0.00	3,684.03	9,190.97	0.00
Pupil Transportation	3,298.00	0.00	3,298.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,030,820.54	1,279,905.10	1,750,915.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,925,863.76	3,925,863.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,594,395.97	**5,869,088.85**	**67,440,112.66**	**11,285,194.46**	**2,458,146.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,869,670.83	47,970.35	14,821,700.48	0.00	0.00
Support Serv - Pupil	1,981,309.47	0.00	1,981,309.47	0.00	0.00
Support Serv - Instructional	1,210,406.94	1,881.90	1,208,525.04	0.00	0.00
Support Serv - Board of Ed	51,524.57	0.00	51,524.57	0.00	0.00
Support Serv - Executive Adm	296,180.53	0.00	296,180.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,358,641.20	0.00	1,358,641.20	0.00	0.00
Support Serv - Business	464,698.82	208,640.91	0.00	256,057.91	256,057.91
Operations and Maintenance	2,553,504.74	0.00	0.00	2,553,504.74	0.00
Pupil Transportation	926,137.08	0.00	926,137.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	234,255.90	0.00	0.00	234,255.90	234,255.90
Support Serv - Technology	277,067.66	0.00	0.00	277,067.66	277,067.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	46,320.97	0.00	46,320.97	0.00	0.00
Support Serv - Other	449,615.54	10,200.00	439,415.54	0.00	0.00
Community Services	111,539.70	0.00	111,539.70	0.00	0.00
Payments to Government Agencies	251,326.33	251,326.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,310,586.56	54,576.56	1,256,010.00	0.00	0.00
Support Serv - Pupil	1,909,443.93	0.00	1,909,443.93	0.00	0.00
Support Serv - Instructional	114,619.67	0.00	114,619.67	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	813.68	0.00	0.00	813.68	813.68
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	693,948.40	300,104.19	393,844.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,311,556.26	2,311,556.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	255,033.37	255,033.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,678,202.15	**3,441,289.87**	**24,915,212.39**	**3,321,699.89**	**768,195.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82160 Wayne-Westland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	71,064,494.62	182,616.09	70,881,878.53	0.00	0.00
Support Serv - Pupil	9,670,900.58	0.00	9,670,900.58	0.00	0.00
Support Serv - Instructional	5,282,971.75	0.00	5,282,971.75	0.00	0.00
Support Serv - Board of Ed	646,996.02	0.00	646,996.02	0.00	0.00
Support Serv - Executive Adm	1,004,445.58	0.00	1,004,445.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,085,943.19	0.00	6,085,943.19	0.00	0.00
Support Serv - Business	960,310.00	0.00	0.00	960,310.00	960,310.00
Operations and Maintenance	13,761,183.27	0.00	767.56	13,760,415.71	0.00
Pupil Transportation	7,631,582.11	0.00	7,631,582.11	0.00	0.00
Support Serv - Planning & Research	8,943.80	0.00	8,943.80	0.00	0.00
Support Serv - Communication	350,196.78	4,000.00	346,196.78	0.00	0.00
Support Serv - Staff & Personnel	874,587.35	0.00	12,441.96	862,145.39	862,145.39
Support Serv - Technology	1,169,477.76	0.00	264,214.52	905,263.24	905,263.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,065,668.79	0.00	1,065,668.79	0.00	0.00
Community Services	254,759.17	0.00	254,759.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,434,034.27	20,102.25	5,413,932.02	0.00	0.00
Support Serv - Pupil	4,678,259.11	0.00	4,678,259.11	0.00	0.00
Support Serv - Instructional	568,777.19	0.00	568,777.19	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,213.00	0.00	0.00	36,213.00	0.00
Pupil Transportation	4,008.20	0.00	4,008.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,601,018.88	2,710,321.44	3,890,697.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,146,802.73	10,146,802.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,871,251.85	2,871,251.85	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	150,172,826.00	**15,935,094.36**	**117,713,384.30**	**16,524,347.34**	**2,727,718.63**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82170 Wyandotte, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,712,300.42	133,071.25	25,579,229.17	0.00	0.00
Support Serv - Pupil	1,159,543.59	0.00	1,159,543.59	0.00	0.00
Support Serv - Instructional	562,703.61	0.00	562,703.61	0.00	0.00
Support Serv - Board of Ed	127,494.36	0.00	127,494.36	0.00	0.00
Support Serv - Executive Adm	300,012.75	0.00	300,012.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,077,725.01	0.00	2,077,725.01	0.00	0.00
Support Serv - Business	696,259.88	19,550.48	0.00	676,709.40	676,709.40
Operations and Maintenance	4,697,982.74	63,702.56	43,902.50	4,590,377.68	0.00
Pupil Transportation	449,899.03	0.00	449,899.03	0.00	0.00
Support Serv - Planning & Research	50,740.40	0.00	50,740.40	0.00	0.00
Support Serv - Communication	1,479.46	0.00	1,479.46	0.00	0.00
Support Serv - Staff & Personnel	180,827.50	0.00	676.00	180,151.50	180,151.50
Support Serv - Technology	585,788.80	29,569.65	6,048.67	550,170.48	550,170.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	815,119.02	41,737.40	773,381.62	0.00	0.00
Community Services	281,164.32	0.00	281,164.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,095,012.67	0.00	14,095,012.67	0.00	0.00
Support Serv - Pupil	3,043,375.78	0.00	3,043,375.78	0.00	0.00
Support Serv - Instructional	372.61	0.00	372.61	0.00	0.00
Support Serv - Board of Ed	12,493.71	0.00	12,493.71	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,635.56	4,000.00	690,635.56	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	708,916.49	0.00	0.00	708,916.49	0.00
Pupil Transportation	174,636.91	0.00	174,636.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,838,318.35	983,006.01	855,312.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,518,527.69	9,518,527.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	784,573.02	784,573.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,569,903.68	**11,577,738.06**	**50,285,840.07**	**6,706,325.55**	**1,407,031.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,453,082.60	31,569.93	10,421,512.67	0.00	0.00
Support Serv - Pupil	1,201,696.12	0.00	1,201,696.12	0.00	0.00
Support Serv - Instructional	657,483.40	0.00	657,483.40	0.00	0.00
Support Serv - Board of Ed	40,661.61	0.00	40,661.61	0.00	0.00
Support Serv - Executive Adm	278,192.10	0.00	278,192.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,312,269.49	0.00	1,312,269.49	0.00	0.00
Support Serv - Business	593,435.99	333,199.55	0.00	260,236.44	260,236.44
Operations and Maintenance	1,826,212.67	10,607.00	0.00	1,815,605.67	0.00
Pupil Transportation	638,925.54	0.00	638,925.54	0.00	0.00
Support Serv - Planning & Research	1,052.00	0.00	1,052.00	0.00	0.00
Support Serv - Communication	3,581.27	0.00	3,581.27	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	327,537.67	43,101.78	0.00	284,435.89	284,435.89
Support Serv - Pupil Accounting	1,853.06	0.00	1,853.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	355,973.76	0.00	355,973.76	0.00	0.00
Community Services	45,592.03	0.00	45,592.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	598,111.32	389,241.87	208,869.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,900,058.33	13,900,058.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	235,010.92	1,466.42	233,544.50	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,470,729.88	**14,709,244.88**	**15,401,207.00**	**2,360,278.00**	**544,672.33**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,504,453.61	27,446.74	21,477,006.87	0.00	0.00
Support Serv - Pupil	1,554,566.96	0.00	1,554,566.96	0.00	0.00
Support Serv - Instructional	770,093.30	0.00	770,093.30	0.00	0.00
Support Serv - Board of Ed	88,307.46	0.00	88,307.46	0.00	0.00
Support Serv - Executive Adm	449,168.35	5,405.00	443,763.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,709,064.17	0.00	1,709,064.17	0.00	0.00
Support Serv - Business	429,782.21	11,441.97	0.00	418,340.24	418,340.24
Operations and Maintenance	2,654,500.52	98,716.70	10,823.40	2,544,960.42	0.00
Pupil Transportation	1,227,732.00	0.00	1,227,732.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,544.33	0.00	5,544.33	0.00	0.00
Support Serv - Technology	230,659.44	133,078.82	0.00	97,580.62	97,580.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	256,633.67	0.00	256,633.67	0.00	0.00
Support Serv - Other	637,064.81	0.00	637,064.81	0.00	0.00
Community Services	102,037.87	0.00	102,037.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,588.90	0.00	0.00	1,588.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,563,272.58	839,474.75	723,797.83	0.00	0.00
Community Services	225,863.89	1,606.36	224,257.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	480,518.82	480,518.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,890,852.89	**1,597,689.16**	**29,230,693.55**	**3,062,470.18**	**515,920.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,376,559.51	38,768.89	15,337,790.62	0.00	0.00
Support Serv - Pupil	952,312.82	0.00	952,312.82	0.00	0.00
Support Serv - Instructional	1,812,545.71	0.00	1,812,545.71	0.00	0.00
Support Serv - Board of Ed	149,772.41	0.00	149,772.41	0.00	0.00
Support Serv - Executive Adm	275,179.18	0.00	275,179.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,196,566.57	0.00	1,196,566.57	0.00	0.00
Support Serv - Business	983,695.39	164,335.00	10,000.00	809,360.39	809,360.39
Operations and Maintenance	1,964,590.44	0.00	0.00	1,964,590.44	0.00
Pupil Transportation	1,527,480.16	0.00	1,527,480.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	137,953.29	0.00	2,223.39	135,729.90	135,729.90
Support Serv - Technology	172,962.29	0.00	0.00	172,962.29	172,962.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,542.82	10,590.59	235,952.23	0.00	0.00
Community Services	61,523.75	0.00	61,523.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,045,359.80	65,451.24	979,908.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	62,383.70	62,383.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,410.00	1,410.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,966,837.84	**342,939.42**	**22,541,255.40**	**3,082,643.02**	**1,118,052.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,186,550.66	0.00	5,186,550.66	0.00	0.00
Support Serv - Pupil	432,653.59	0.00	432,653.59	0.00	0.00
Support Serv - Instructional	370,994.13	0.00	370,994.13	0.00	0.00
Support Serv - Board of Ed	443,059.11	1,664.00	441,395.11	0.00	0.00
Support Serv - Executive Adm	532,003.46	0.00	532,003.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	620,978.71	0.00	620,978.71	0.00	0.00
Support Serv - Business	213,387.67	65,853.64	0.00	147,534.03	147,534.03
Operations and Maintenance	1,862,189.52	4,597.09	51,287.21	1,806,305.22	0.00
Pupil Transportation	556,038.00	0.00	556,038.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	65,998.77	0.00	10,376.06	55,622.71	55,622.71
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,778.83	0.00	57,778.83	0.00	0.00
Community Services	142,232.88	0.00	142,232.88	0.00	0.00
Payments to Government Agencies	46,330.37	46,330.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	896,947.50	401,306.50	495,641.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,119,179.59	3,119,179.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,546,322.79	**3,638,931.19**	**8,897,929.64**	**2,009,461.96**	**203,156.74**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,229,827.87	106,536.62	20,123,291.25	0.00	0.00
Support Serv - Pupil	1,486,601.72	2,225.22	1,484,376.50	0.00	0.00
Support Serv - Instructional	579,316.37	23,126.57	556,189.80	0.00	0.00
Support Serv - Board of Ed	66,506.65	0.00	66,506.65	0.00	0.00
Support Serv - Executive Adm	290,007.06	0.00	290,007.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,159,049.83	217.34	2,158,832.49	0.00	0.00
Support Serv - Business	1,620,999.18	1,194,310.16	0.00	426,689.02	426,689.02
Operations and Maintenance	4,080,461.94	24,937.81	0.00	4,055,524.13	0.00
Pupil Transportation	1,592,921.81	7.07	1,592,914.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,463.39	0.00	7,463.39	0.00	0.00
Support Serv - Staff & Personnel	11,984.17	0.00	4,892.17	7,092.00	7,092.00
Support Serv - Technology	863,865.34	425,853.08	0.00	438,012.26	438,012.26
Support Serv - Pupil Accounting	62,285.66	0.00	62,285.66	0.00	0.00
Support Serv - Central - Other	5,296.60	0.00	5,296.60	0.00	0.00
Support Serv - Other	645,952.46	53,144.18	592,808.28	0.00	0.00
Community Services	19,359.84	0.00	19,359.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,183,641.61	440,740.55	742,901.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,623,549.87	4,623,549.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	14,782.70	0.00	14,782.70	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,543,874.07	**6,894,648.47**	**27,721,908.19**	**4,927,317.41**	**871,793.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,568,607.00	8,130.00	11,560,477.00	0.00	0.00
Support Serv - Pupil	1,072,330.00	0.00	1,072,330.00	0.00	0.00
Support Serv - Instructional	323,199.00	0.00	323,199.00	0.00	0.00
Support Serv - Board of Ed	82,679.00	0.00	82,679.00	0.00	0.00
Support Serv - Executive Adm	418,104.00	1,445.00	416,659.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,119,056.00	0.00	1,119,056.00	0.00	0.00
Support Serv - Business	407,196.00	26,653.00	28,662.00	351,881.00	351,881.00
Operations and Maintenance	1,819,787.00	1,945.00	0.00	1,817,842.00	0.00
Pupil Transportation	856,659.00	0.00	856,659.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	500.00	0.00	500.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	114,254.00	7,198.00	0.00	107,056.00	107,056.00
Support Serv - Pupil Accounting	52,086.00	0.00	52,086.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	568,496.00	0.00	568,496.00	0.00	0.00
Community Services	1,084.00	0.00	1,084.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,327.00	335,940.00	294,387.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,171,249.00	3,171,249.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	752,954.00	752,954.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,958,567.00	**4,305,514.00**	**16,376,274.00**	**2,276,779.00**	**458,937.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82320 Harper Woods, The School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,854,911.29	3,044.71	8,851,866.58	0.00	0.00
Support Serv - Pupil	817,757.98	9,851.95	807,906.03	0.00	0.00
Support Serv - Instructional	1,745,500.20	0.00	1,745,500.20	0.00	0.00
Support Serv - Board of Ed	80,949.58	0.00	80,949.58	0.00	0.00
Support Serv - Executive Adm	284,044.67	0.00	284,044.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	796,807.11	0.00	796,807.11	0.00	0.00
Support Serv - Business	383,593.01	91,541.51	0.00	292,051.50	292,051.50
Operations and Maintenance	1,439,100.19	21,853.13	15,083.64	1,402,163.42	0.00
Pupil Transportation	256,702.86	0.00	256,702.86	0.00	0.00
Support Serv - Planning & Research	2,600.00	0.00	2,600.00	0.00	0.00
Support Serv - Communication	18,101.88	0.00	18,101.88	0.00	0.00
Support Serv - Staff & Personnel	4,394.64	0.00	3,682.14	712.50	712.50
Support Serv - Technology	46,332.83	1,231.98	0.00	45,100.85	45,100.85
Support Serv - Pupil Accounting	1,056.60	0.00	1,056.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,087.30	19,030.57	149,056.73	0.00	0.00
Community Services	134,894.66	0.00	134,894.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,569.84	8,569.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	986,993.11	467,975.29	519,017.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,218,735.55	2,218,735.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,249,133.30	**2,841,834.53**	**13,667,270.50**	**1,740,028.27**	**337,864.85**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,324,175.51	58,637.67	14,265,537.84	0.00	0.00
Support Serv - Pupil	1,162,891.60	0.00	1,162,891.60	0.00	0.00
Support Serv - Instructional	623,308.55	0.00	623,308.55	0.00	0.00
Support Serv - Board of Ed	46,229.67	0.00	46,229.67	0.00	0.00
Support Serv - Executive Adm	327,891.15	0.00	327,891.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,171,415.53	0.00	1,171,415.53	0.00	0.00
Support Serv - Business	375,939.51	100,470.72	0.00	275,468.79	275,468.79
Operations and Maintenance	1,897,773.60	833.96	0.00	1,896,939.64	0.00
Pupil Transportation	1,395,138.82	0.00	1,395,138.82	0.00	0.00
Support Serv - Planning & Research	191.13	0.00	191.13	0.00	0.00
Support Serv - Communication	6,266.60	0.00	6,266.60	0.00	0.00
Support Serv - Staff & Personnel	11,745.73	0.00	6,259.95	5,485.78	5,485.78
Support Serv - Technology	178,209.14	0.00	0.00	178,209.14	178,209.14
Support Serv - Pupil Accounting	65,160.99	0.00	65,160.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,147.09	2,604.34	474,542.75	0.00	0.00
Community Services	6,313.87	0.00	6,313.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	421,109.67	0.00	421,109.67	0.00	0.00
Support Serv - Pupil	83,736.56	0.00	83,736.56	0.00	0.00
Support Serv - Instructional	19,523.00	0.00	19,523.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,355.24	0.00	6,009.23	1,346.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	676,111.25	372,982.48	303,128.77	0.00	0.00
Community Services	12,585.48	0.00	12,585.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,797,511.89	3,797,511.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,480,658.48	1,480,658.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,568,390.06	**5,813,699.54**	**20,397,241.16**	**2,357,449.36**	**459,163.71**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,154,927.54	20,555.53	27,134,372.01	0.00	0.00
Support Serv - Pupil	3,433,284.30	0.00	3,433,284.30	0.00	0.00
Support Serv - Instructional	1,423,511.11	10,327.53	1,413,183.58	0.00	0.00
Support Serv - Board of Ed	148,809.84	0.00	148,809.84	0.00	0.00
Support Serv - Executive Adm	277,400.48	0.00	277,400.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,527,252.67	0.00	2,527,252.67	0.00	0.00
Support Serv - Business	1,021,293.26	348,858.16	90.97	672,344.13	672,344.13
Operations and Maintenance	3,011,737.72	4,121.98	0.00	3,007,615.74	0.00
Pupil Transportation	2,046,128.40	181,882.00	1,864,246.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,313.92	0.00	18,313.92	0.00	0.00
Support Serv - Staff & Personnel	232,347.03	0.00	7,328.18	225,018.85	225,018.85
Support Serv - Technology	723,381.33	71,935.17	98,288.00	553,158.16	553,158.16
Support Serv - Pupil Accounting	46,999.30	0.00	46,999.30	0.00	0.00
Support Serv - Central - Other	6,687.16	0.00	6,687.16	0.00	0.00
Support Serv - Other	530,528.37	29,398.06	501,130.31	0.00	0.00
Community Services	22,830.83	0.00	22,830.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,286.50	14,286.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,327,299.32	0.00	2,327,299.32	0.00	0.00
Support Serv - Instructional	237,347.58	0.00	237,347.58	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	373.76	0.00	27.92	345.84	345.84
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,610,582.32	617,254.44	993,327.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,572,082.02	7,572,082.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,836,398.49	1,836,398.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,223,803.25	**10,707,099.88**	**41,058,220.65**	**4,458,482.72**	**1,450,866.98**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,469,643.94	35,785.23	41,433,858.71	0.00	0.00
Support Serv - Pupil	3,681,280.68	0.00	3,681,280.68	0.00	0.00
Support Serv - Instructional	1,267,749.89	0.00	1,267,749.89	0.00	0.00
Support Serv - Board of Ed	218,226.12	0.00	218,226.12	0.00	0.00
Support Serv - Executive Adm	578,898.48	0.00	578,898.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,492,667.04	0.00	3,492,667.04	0.00	0.00
Support Serv - Business	1,823,355.55	1,201,642.45	0.00	621,713.10	621,713.10
Operations and Maintenance	6,206,239.40	0.00	18,623.59	6,187,615.81	0.00
Pupil Transportation	2,063,176.78	0.00	2,063,176.78	0.00	0.00
Support Serv - Planning & Research	97,350.60	0.00	97,350.60	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	409,052.79	0.00	61,045.15	348,007.64	348,007.64
Support Serv - Technology	681,051.85	38,300.35	0.00	642,751.50	642,751.50
Support Serv - Pupil Accounting	127,384.17	0.00	127,384.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	731,587.78	0.00	731,587.78	0.00	0.00
Community Services	191,757.51	0.00	191,757.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	496,953.71	496,953.71	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,048,118.91	114,053.03	6,934,065.88	0.00	0.00
Support Serv - Pupil	1,910,996.94	0.00	1,910,996.94	0.00	0.00
Support Serv - Instructional	246,477.05	0.00	246,477.05	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	364,856.24	0.00	364,856.24	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	91.45	0.00	0.00	91.45	0.00
Pupil Transportation	31,125.40	0.00	31,125.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,139,632.73	1,189,147.22	950,485.51	0.00	0.00
Community Services	2,100,712.79	0.00	2,100,712.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	33,330,039.77	33,330,039.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,580,056.41	8,580,056.41	0.00	0.00	0.00
Trust Funds					
All Costs *	4,971.04	0.00	4,971.04	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,955,266.62	4,955,266.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	124,248,721.64	**49,941,244.79**	**66,507,297.35**	**7,800,179.50**	**1,612,472.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,571,866.30	81,574.14	15,490,292.16	0.00	0.00
Support Serv - Pupil	1,367,081.61	0.00	1,367,081.61	0.00	0.00
Support Serv - Instructional	592,477.15	0.00	592,477.15	0.00	0.00
Support Serv - Board of Ed	155,771.31	0.00	155,771.31	0.00	0.00
Support Serv - Executive Adm	313,329.44	0.00	313,329.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,575,196.48	5,291.75	1,569,904.73	0.00	0.00
Support Serv - Business	662,805.77	371,363.82	0.00	291,441.95	291,441.95
Operations and Maintenance	2,834,888.99	234,956.84	0.00	2,599,932.15	0.00
Pupil Transportation	587,760.96	81,043.82	506,717.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	52,069.20	0.00	7,705.86	44,363.34	44,363.34
Support Serv - Technology	1,086,459.37	340,606.02	0.00	745,853.35	745,853.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,030.74	42,844.87	506,185.87	0.00	0.00
Community Services	97,980.67	0.00	97,980.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,353.77	340,261.52	206,092.25	0.00	0.00
Community Services	109,758.19	0.00	109,758.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,381,359.84	1,381,359.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,484,189.79	**2,879,302.62**	**20,923,296.38**	**3,681,590.79**	**1,081,658.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,391,653.38	93,707.78	28,297,945.60	0.00	0.00
Support Serv - Pupil	3,326,349.13	0.00	3,326,349.13	0.00	0.00
Support Serv - Instructional	2,365,114.33	2,666.06	2,362,448.27	0.00	0.00
Support Serv - Board of Ed	115,920.34	0.00	115,920.34	0.00	0.00
Support Serv - Executive Adm	682,604.67	0.00	682,604.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,644,195.19	0.00	2,644,195.19	0.00	0.00
Support Serv - Business	1,459,339.64	509,214.44	13,436.86	936,688.34	936,688.34
Operations and Maintenance	2,946,403.75	6,053.88	16,111.80	2,924,238.07	0.00
Pupil Transportation	1,090,519.51	0.00	1,090,519.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,143.80	0.00	36,143.80	0.00	0.00
Support Serv - Staff & Personnel	3,178.20	0.00	3,178.20	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	863,644.36	0.00	863,644.36	0.00	0.00
Support Serv - Other	483,153.93	26,071.63	457,082.30	0.00	0.00
Community Services	407,381.75	2,669.36	404,712.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	310,611.09	281,978.94	28,632.15	0.00	0.00
Special Revenue Funds					
Instructional	4,238,820.44	3,177.51	4,235,642.93	0.00	0.00
Support Serv - Pupil	1,549,672.31	0.00	1,549,672.31	0.00	0.00
Support Serv - Instructional	566,603.64	0.00	566,603.64	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	38,596.98	0.00	0.00	38,596.98	38,596.98
Operations and Maintenance	368,387.65	0.00	0.00	368,387.65	0.00
Pupil Transportation	216.50	0.00	216.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,995.00	0.00	7,995.00	0.00	0.00
Support Serv - Other	1,447,102.32	667,731.10	779,371.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,793,617.67	4,793,617.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,390,953.42	1,390,953.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,528,179.00	**7,777,841.79**	**47,482,426.17**	**4,267,911.04**	**975,285.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,766,934.13	15,390.05	24,751,544.08	0.00	0.00
Support Serv - Pupil	2,599,242.06	0.00	2,599,242.06	0.00	0.00
Support Serv - Instructional	2,449,981.07	140,532.48	2,309,448.59	0.00	0.00
Support Serv - Board of Ed	132,721.91	0.00	132,721.91	0.00	0.00
Support Serv - Executive Adm	315,264.32	0.00	315,264.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,843,210.39	0.00	2,843,210.39	0.00	0.00
Support Serv - Business	497,050.93	41,984.25	0.00	455,066.68	455,066.68
Operations and Maintenance	5,180,558.63	5,189.00	0.00	5,175,369.63	0.00
Pupil Transportation	3,506,608.84	3,588.97	3,503,019.87	0.00	0.00
Support Serv - Planning & Research	23,009.66	0.00	23,009.66	0.00	0.00
Support Serv - Communication	15,613.09	0.00	15,613.09	0.00	0.00
Support Serv - Staff & Personnel	277,726.75	0.00	14,452.71	263,274.04	263,274.04
Support Serv - Technology	119,750.53	0.00	89,792.06	29,958.47	29,958.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	489,259.17	0.00	489,259.17	0.00	0.00
Community Services	135,654.43	0.00	135,654.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	588,494.93	0.00	588,494.93	0.00	0.00
Support Serv - Pupil	130,580.70	0.00	130,580.70	0.00	0.00
Support Serv - Instructional	19,596.74	0.00	19,596.74	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	336.36	0.00	96.25	240.11	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,890,138.26	989,640.67	900,497.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,007,770.59	8,007,770.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,218,523.55	13,218,523.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,208,027.04	**22,422,619.56**	**38,861,498.55**	**5,923,908.93**	**748,299.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82701 University Preparatory Science and Math (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,139,429.50	0.00	3,139,429.50	0.00	0.00
Support Serv - Pupil	98,070.50	0.00	98,070.50	0.00	0.00
Support Serv - Instructional	103,569.80	0.00	103,569.80	0.00	0.00
Support Serv - Board of Ed	42,986.18	0.00	42,986.18	0.00	0.00
Support Serv - Executive Adm	407,880.35	0.00	407,880.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,134.45	0.00	943,134.45	0.00	0.00
Support Serv - Business	543,780.17	53,180.76	2,500.00	488,099.41	488,099.41
Operations and Maintenance	967,732.88	0.00	0.00	967,732.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	61,474.14	0.00	0.00	61,474.14	61,474.14
Support Serv - Technology	284,928.92	0.00	25,640.60	259,288.32	259,288.32
Support Serv - Pupil Accounting	31,827.75	0.00	31,827.75	0.00	0.00
Support Serv - Central - Other	26,693.55	0.00	26,693.55	0.00	0.00
Support Serv - Other	30,000.09	0.00	30,000.09	0.00	0.00
Community Services	3,602.07	0.00	3,602.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,040.71	49,040.71	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,268.57	10,781.65	162,486.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,907,419.63	**113,003.12**	**5,017,821.76**	**1,776,594.75**	**808,861.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,910,816.55	0.00	8,910,816.55	0.00	0.00
Support Serv - Pupil	232,664.35	0.00	232,664.35	0.00	0.00
Support Serv - Instructional	477,506.52	0.00	477,506.52	0.00	0.00
Support Serv - Board of Ed	37,047.70	0.00	37,047.70	0.00	0.00
Support Serv - Executive Adm	830,443.15	0.00	830,443.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,194,434.45	0.00	1,194,434.45	0.00	0.00
Support Serv - Business	1,168,453.47	128,955.39	10,000.00	1,029,498.08	1,029,498.08
Operations and Maintenance	1,210,320.60	0.00	21,208.65	1,189,111.95	0.00
Pupil Transportation	56,263.64	0.00	56,263.64	0.00	0.00
Support Serv - Planning & Research	342,513.77	0.00	342,513.77	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	90,548.83	0.00	0.00	90,548.83	90,548.83
Support Serv - Technology	437,973.44	0.00	24,970.00	413,003.44	413,003.44
Support Serv - Pupil Accounting	67,715.23	0.00	67,715.23	0.00	0.00
Support Serv - Central - Other	56,796.93	0.00	56,796.93	0.00	0.00
Support Serv - Other	148,144.04	0.00	148,144.04	0.00	0.00
Community Services	20,253.33	0.00	20,253.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,000.00	23,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,287.47	29,369.54	633,917.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,968,183.47	**181,324.93**	**13,064,696.24**	**2,722,162.30**	**1,533,050.35**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82703 Henry Ford Academy: School for Creative Studies (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,188,076.63	0.00	4,188,076.63	0.00	0.00
Support Serv - Pupil	660,449.74	0.00	660,449.74	0.00	0.00
Support Serv - Instructional	480,262.87	0.00	480,262.87	0.00	0.00
Support Serv - Board of Ed	314,303.92	0.00	314,303.92	0.00	0.00
Support Serv - Executive Adm	17,893.26	0.00	17,893.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,715.76	0.00	355,715.76	0.00	0.00
Support Serv - Business	939,120.71	15,680.90	502.00	922,937.81	922,937.81
Operations and Maintenance	1,642,301.32	614.00	22,101.24	1,619,586.08	0.00
Pupil Transportation	35,882.47	0.00	35,882.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	113,700.79	0.00	113,700.79	0.00	0.00
Support Serv - Staff & Personnel	89,352.51	0.00	24,000.00	65,352.51	65,352.51
Support Serv - Technology	68,915.49	0.00	0.00	68,915.49	68,915.49
Support Serv - Pupil Accounting	42,478.73	0.00	42,478.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	84,747.75	0.00	84,747.75	0.00	0.00
Community Services	31,646.55	2,159.90	29,486.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,761.26	198,097.51	141,663.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,404,609.76	**216,552.31**	**6,511,265.56**	**2,676,791.89**	**1,057,205.81**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	565,292.00	0.00	565,292.00	0.00	0.00
Support Serv - Pupil	144,109.00	0.00	144,109.00	0.00	0.00
Support Serv - Instructional	10,093.00	0.00	10,093.00	0.00	0.00
Support Serv - Board of Ed	51,942.00	0.00	51,942.00	0.00	0.00
Support Serv - Executive Adm	84,724.00	0.00	84,724.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	165,509.00	0.00	165,509.00	0.00	0.00
Support Serv - Business	50,965.00	3,555.00	0.00	47,410.00	47,410.00
Operations and Maintenance	263,981.00	0.00	0.00	263,981.00	0.00
Pupil Transportation	10,766.00	0.00	10,766.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,239.00	4,060.00	0.00	24,179.00	24,179.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,834.00	0.00	54,834.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,430,454.00	**7,615.00**	**1,087,269.00**	**335,570.00**	**71,589.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,235,653.00	0.00	2,235,653.00	0.00	0.00
Support Serv - Pupil	116,521.00	0.00	116,521.00	0.00	0.00
Support Serv - Instructional	558,708.00	0.00	558,708.00	0.00	0.00
Support Serv - Board of Ed	84,006.00	0.00	84,006.00	0.00	0.00
Support Serv - Executive Adm	270,925.00	0.00	270,925.00	0.00	0.00
Support Serv - Grant Writer	29,004.00	0.00	29,004.00	0.00	0.00
Support Serv - School Adm	359,028.00	0.00	359,028.00	0.00	0.00
Support Serv - Business	109,939.00	0.00	0.00	109,939.00	109,939.00
Operations and Maintenance	1,424,373.00	0.00	0.00	1,424,373.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,841.00	0.00	34,841.00	0.00	0.00
Support Serv - Staff & Personnel	167,353.00	0.00	0.00	167,353.00	167,353.00
Support Serv - Technology	113,895.00	0.00	0.00	113,895.00	113,895.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,014.00	0.00	22,014.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,182.00	7,480.00	113,702.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,647,442.00	**7,480.00**	**3,824,402.00**	**1,815,560.00**	**391,187.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,987,494.00	0.00	2,987,494.00	0.00	0.00
Support Serv - Pupil	151,049.00	0.00	151,049.00	0.00	0.00
Support Serv - Instructional	527,679.00	0.00	527,679.00	0.00	0.00
Support Serv - Board of Ed	65,730.00	0.00	65,730.00	0.00	0.00
Support Serv - Executive Adm	214,770.00	0.00	214,770.00	0.00	0.00
Support Serv - Grant Writer	16,033.00	0.00	16,033.00	0.00	0.00
Support Serv - School Adm	439,294.00	0.00	439,294.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,353,264.00	0.00	0.00	1,353,264.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,447.00	0.00	21,447.00	0.00	0.00
Support Serv - Staff & Personnel	101,932.00	0.00	0.00	101,932.00	101,932.00
Support Serv - Technology	62,959.00	0.00	0.00	62,959.00	62,959.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,851.00	11,954.00	235,897.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,265,249.00	**11,954.00**	**4,672,030.00**	**1,581,265.00**	**228,001.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,597,299.35	197,455.00	3,399,844.35	0.00	0.00
Support Serv - Pupil	267,357.96	0.00	267,357.96	0.00	0.00
Support Serv - Instructional	429,289.33	96,186.87	333,102.46	0.00	0.00
Support Serv - Board of Ed	59,348.25	0.00	59,348.25	0.00	0.00
Support Serv - Executive Adm	1,282,674.90	0.00	1,282,674.90	0.00	0.00
Support Serv - Grant Writer	5,848.76	0.00	5,848.76	0.00	0.00
Support Serv - School Adm	556,031.80	1,312.60	554,719.20	0.00	0.00
Support Serv - Business	80,302.75	9,970.92	0.00	70,331.83	70,331.83
Operations and Maintenance	1,906,001.60	10,782.75	65,999.82	1,829,219.03	0.00
Pupil Transportation	13,644.09	0.00	13,644.09	0.00	0.00
Support Serv - Planning & Research	368.65	0.00	368.65	0.00	0.00
Support Serv - Communication	40,175.16	0.00	40,175.16	0.00	0.00
Support Serv - Staff & Personnel	9,396.86	0.00	1,323.01	8,073.85	8,073.85
Support Serv - Technology	105,273.07	1,960.00	0.00	103,313.07	103,313.07
Support Serv - Pupil Accounting	17,910.86	0.00	17,910.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,506.02	0.00	25,506.02	0.00	0.00
Community Services	87,034.89	1,700.00	85,334.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	115,598.70	115,598.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	646,630.80	28,782.81	617,847.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,245,693.80	**463,749.65**	**6,771,006.37**	**2,010,937.78**	**181,718.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,803,936.36	269,034.70	1,534,901.66	0.00	0.00
Support Serv - Pupil	134,341.55	0.00	134,341.55	0.00	0.00
Support Serv - Instructional	253,224.46	0.00	253,224.46	0.00	0.00
Support Serv - Board of Ed	92,366.41	0.00	92,366.41	0.00	0.00
Support Serv - Executive Adm	347,059.43	0.00	347,059.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,561.76	0.00	288,561.76	0.00	0.00
Support Serv - Business	155,979.93	0.00	5,199.30	150,780.63	150,780.63
Operations and Maintenance	761,036.63	5,319.20	28,503.19	727,214.24	0.00
Pupil Transportation	77,335.67	0.00	77,335.67	0.00	0.00
Support Serv - Planning & Research	24,857.14	0.00	24,857.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,348.81	0.00	0.00	9,348.81	9,348.81
Support Serv - Technology	59,404.76	0.00	15,573.09	43,831.67	43,831.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,500.00	0.00	1,500.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,938.26	0.00	274,938.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,308,891.17	**274,353.90**	**3,103,361.92**	**931,175.35**	**203,961.11**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,962,195.00	0.00	2,962,195.00	0.00	0.00
Support Serv - Pupil	159,547.00	0.00	159,547.00	0.00	0.00
Support Serv - Instructional	590,389.00	0.00	590,389.00	0.00	0.00
Support Serv - Board of Ed	61,215.00	0.00	61,215.00	0.00	0.00
Support Serv - Executive Adm	194,319.00	0.00	194,319.00	0.00	0.00
Support Serv - Grant Writer	13,566.00	0.00	13,566.00	0.00	0.00
Support Serv - School Adm	412,002.00	0.00	412,002.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,449,027.00	0.00	0.00	1,449,027.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,723.00	0.00	20,723.00	0.00	0.00
Support Serv - Staff & Personnel	92,882.00	0.00	0.00	92,882.00	92,882.00
Support Serv - Technology	53,273.00	0.00	0.00	53,273.00	53,273.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	349,056.00	11,123.00	337,933.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,433,941.00	**11,123.00**	**4,764,526.00**	**1,658,292.00**	**209,265.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,210,784.00	0.00	1,210,784.00	0.00	0.00
Support Serv - Pupil	165,152.00	0.00	165,152.00	0.00	0.00
Support Serv - Instructional	149,729.00	0.00	149,729.00	0.00	0.00
Support Serv - Board of Ed	21,975.00	0.00	21,975.00	0.00	0.00
Support Serv - Executive Adm	52,301.00	0.00	52,301.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	595,599.00	0.00	595,599.00	0.00	0.00
Support Serv - Business	454,448.00	11,680.00	1,381.00	441,387.00	441,387.00
Operations and Maintenance	357,572.00	0.00	0.00	357,572.00	0.00
Pupil Transportation	129,800.00	0.00	129,800.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	156,593.00	0.00	100,734.00	55,859.00	55,859.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122.00	0.00	122.00	0.00	0.00
Community Services	883.00	0.00	883.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,399.00	3,587.00	180,812.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,479,357.00	**15,267.00**	**2,609,272.00**	**854,818.00**	**497,246.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	854,398.37	0.00	854,398.37	0.00	0.00
Support Serv - Pupil	57,743.60	0.00	57,743.60	0.00	0.00
Support Serv - Instructional	125,380.99	0.00	125,380.99	0.00	0.00
Support Serv - Board of Ed	32,975.38	0.00	32,975.38	0.00	0.00
Support Serv - Executive Adm	98,626.54	439.52	98,187.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,950.06	0.00	96,950.06	0.00	0.00
Support Serv - Business	166,011.54	11,106.16	0.00	154,905.38	154,905.38
Operations and Maintenance	233,707.41	0.00	0.00	233,707.41	0.00
Pupil Transportation	88,000.00	0.00	88,000.00	0.00	0.00
Support Serv - Planning & Research	1,949.19	0.00	1,949.19	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	210.00	0.00	0.00	210.00	210.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,050.00	0.00	4,050.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,731.78	61,922.80	54,808.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,876,734.86	**73,468.48**	**1,414,443.59**	**388,822.79**	**155,115.38**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82726 Hinoki International School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	331,258.91	11,686.01	319,572.90	0.00	0.00
Support Serv - Pupil	776.00	0.00	776.00	0.00	0.00
Support Serv - Instructional	3,490.47	0.00	3,490.47	0.00	0.00
Support Serv - Board of Ed	16,777.85	0.00	16,777.85	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	25,557.77	0.00	25,557.77	0.00	0.00
Support Serv - Business	13,327.21	1,910.61	0.00	11,416.60	11,416.60
Operations and Maintenance	81,432.80	0.00	0.00	81,432.80	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,601.31	0.00	14,601.31	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	481.80	0.00	481.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	16,630.24	16,630.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	504,334.36	**30,226.86**	**381,258.10**	**92,849.40**	**11,416.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82727 Regent Park Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,783,811.00	0.00	2,783,811.00	0.00	0.00
Support Serv - Pupil	151,187.00	0.00	151,187.00	0.00	0.00
Support Serv - Instructional	628,828.00	0.00	628,828.00	0.00	0.00
Support Serv - Board of Ed	72,482.00	0.00	72,482.00	0.00	0.00
Support Serv - Executive Adm	189,851.00	0.00	189,851.00	0.00	0.00
Support Serv - Grant Writer	13,566.00	0.00	13,566.00	0.00	0.00
Support Serv - School Adm	441,004.00	0.00	441,004.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,541,600.00	0.00	0.00	1,541,600.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,683.00	0.00	28,683.00	0.00	0.00
Support Serv - Staff & Personnel	96,945.00	0.00	0.00	96,945.00	96,945.00
Support Serv - Technology	53,273.00	0.00	0.00	53,273.00	53,273.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	382,291.00	12,703.00	369,588.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,459,268.00	**12,703.00**	**4,691,637.00**	**1,754,928.00**	**213,328.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82728 Jalen Rose Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	894,924.63	46,493.45	848,431.18	0.00	0.00
Support Serv - Pupil	16,162.50	0.00	16,162.50	0.00	0.00
Support Serv - Instructional	123,033.02	0.00	123,033.02	0.00	0.00
Support Serv - Board of Ed	139,782.49	0.00	139,782.49	0.00	0.00
Support Serv - Executive Adm	144,814.17	0.00	144,814.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,136.89	0.00	92,136.89	0.00	0.00
Support Serv - Business	84,095.28	0.00	16,384.80	67,710.48	67,710.48
Operations and Maintenance	380,520.96	0.00	0.00	380,520.96	0.00
Pupil Transportation	9,022.00	0.00	9,022.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,939.04	0.00	47,939.04	0.00	0.00
Support Serv - Staff & Personnel	27,381.85	0.00	750.95	26,630.90	26,630.90
Support Serv - Technology	24,041.55	0.00	0.00	24,041.55	24,041.55
Support Serv - Pupil Accounting	5,264.20	0.00	5,264.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,758.25	0.00	133,758.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,122,876.83	**46,493.45**	**1,577,479.49**	**498,903.89**	**118,382.93**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82729 South Canton Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,689,329.00	0.00	2,689,329.00	0.00	0.00
Support Serv - Pupil	153,647.00	0.00	153,647.00	0.00	0.00
Support Serv - Instructional	519,585.00	0.00	519,585.00	0.00	0.00
Support Serv - Board of Ed	56,331.00	0.00	56,331.00	0.00	0.00
Support Serv - Executive Adm	207,319.00	0.00	207,319.00	0.00	0.00
Support Serv - Grant Writer	15,416.00	0.00	15,416.00	0.00	0.00
Support Serv - School Adm	377,704.00	0.00	377,704.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,842,330.00	0.00	5,850.00	1,836,480.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,999.00	0.00	19,999.00	0.00	0.00
Support Serv - Staff & Personnel	99,670.00	0.00	0.00	99,670.00	99,670.00
Support Serv - Technology	60,538.00	0.00	0.00	60,538.00	60,538.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,895.00	7,688.00	127,207.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,252,510.00	**7,688.00**	**4,185,024.00**	**2,059,798.00**	**223,318.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,106,664.26	27,550.00	1,079,114.26	0.00	0.00
Support Serv - Pupil	115,440.05	0.00	115,440.05	0.00	0.00
Support Serv - Instructional	59,769.90	0.00	59,769.90	0.00	0.00
Support Serv - Board of Ed	12,259.17	0.00	12,259.17	0.00	0.00
Support Serv - Executive Adm	62,649.49	0.00	62,649.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,358.99	0.00	143,358.99	0.00	0.00
Support Serv - Business	76,466.51	2,236.17	7,800.00	66,430.34	66,430.34
Operations and Maintenance	528,342.64	0.00	0.00	528,342.64	0.00
Pupil Transportation	111,375.44	0.00	111,375.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,265.66	0.00	4,265.66	0.00	0.00
Support Serv - Staff & Personnel	24,086.38	0.00	0.00	24,086.38	24,086.38
Support Serv - Technology	1,314.90	0.00	0.00	1,314.90	1,314.90
Support Serv - Pupil Accounting	556.00	0.00	556.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467.00	0.00	467.00	0.00	0.00
Community Services	2,646.88	0.00	2,646.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,033.46	147,202.22	25,831.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,422,696.73	**176,988.39**	**1,625,534.08**	**620,174.26**	**91,831.62**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82731 GEE Edmonson Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,475,021.05	80,178.51	1,394,842.54	0.00	0.00
Support Serv - Pupil	130,803.20	0.00	130,803.20	0.00	0.00
Support Serv - Instructional	401,329.26	95,630.00	305,699.26	0.00	0.00
Support Serv - Board of Ed	41,433.10	0.00	41,433.10	0.00	0.00
Support Serv - Executive Adm	141,978.94	0.00	141,978.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	93,064.93	0.00	93,064.93	0.00	0.00
Support Serv - Business	284,414.02	15,235.38	0.00	269,178.64	269,178.64
Operations and Maintenance	507,997.76	0.00	0.00	507,997.76	0.00
Pupil Transportation	48,806.16	0.00	48,806.16	0.00	0.00
Support Serv - Planning & Research	11,893.38	0.00	11,893.38	0.00	0.00
Support Serv - Communication	1,704.77	0.00	1,704.77	0.00	0.00
Support Serv - Staff & Personnel	9,000.00	0.00	0.00	9,000.00	9,000.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	21,665.43	0.00	21,665.43	0.00	0.00
Payments to Government Agencies	123,608.00	123,608.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,292,720.00	**314,651.89**	**2,191,891.71**	**786,176.40**	**278,178.64**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82732 GEE White Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,855,525.96	11,500.00	1,844,025.96	0.00	0.00
Support Serv - Pupil	150,094.25	0.00	150,094.25	0.00	0.00
Support Serv - Instructional	467,124.13	45,420.00	421,704.13	0.00	0.00
Support Serv - Board of Ed	80,820.19	0.00	80,820.19	0.00	0.00
Support Serv - Executive Adm	249,718.40	0.00	249,718.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,724.84	0.00	160,724.84	0.00	0.00
Support Serv - Business	436,932.43	10,861.95	0.00	426,070.48	426,070.48
Operations and Maintenance	696,989.90	0.00	0.00	696,989.90	0.00
Pupil Transportation	51,710.56	0.00	51,710.56	0.00	0.00
Support Serv - Planning & Research	225,353.84	0.00	225,353.84	0.00	0.00
Support Serv - Communication	10,265.88	0.00	10,265.88	0.00	0.00
Support Serv - Staff & Personnel	7,710.00	0.00	0.00	7,710.00	7,710.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36,804.62	0.00	36,804.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,429,775.00	**67,781.95**	**3,231,222.67**	**1,130,770.38**	**433,780.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82733 Hamilton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,652,131.76	4,600.00	1,647,531.76	0.00	0.00
Support Serv - Pupil	172,736.31	0.00	172,736.31	0.00	0.00
Support Serv - Instructional	83,218.88	0.00	83,218.88	0.00	0.00
Support Serv - Board of Ed	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Executive Adm	206,309.83	0.00	206,309.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,963.61	0.00	279,963.61	0.00	0.00
Support Serv - Business	505,446.40	0.00	0.00	505,446.40	505,446.40
Operations and Maintenance	574,403.58	7,099.58	3,999.00	563,305.00	0.00
Pupil Transportation	82,647.00	0.00	82,647.00	0.00	0.00
Support Serv - Planning & Research	30,901.52	0.00	30,901.52	0.00	0.00
Support Serv - Communication	794.90	0.00	794.90	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,298.17	0.00	0.00	21,298.17	21,298.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	343.76	0.00	343.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,884.76	200,497.29	55,387.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,873,080.48	**212,196.87**	**2,570,834.04**	**1,090,049.57**	**526,744.57**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82734 New Paradigm Glazer Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	623,058.00	33,555.00	589,503.00	0.00	0.00
Support Serv - Pupil	37,577.00	0.00	37,577.00	0.00	0.00
Support Serv - Instructional	107,444.00	0.00	107,444.00	0.00	0.00
Support Serv - Board of Ed	26,740.00	0.00	26,740.00	0.00	0.00
Support Serv - Executive Adm	129,484.00	0.00	129,484.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,345.00	0.00	230,345.00	0.00	0.00
Support Serv - Business	47,310.00	0.00	0.00	47,310.00	47,310.00
Operations and Maintenance	337,337.00	0.00	0.00	337,337.00	0.00
Pupil Transportation	41,309.00	0.00	41,309.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	46,548.00	0.00	0.00	46,548.00	46,548.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	35,258.00	0.00	35,258.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,662,410.00	**33,555.00**	**1,197,660.00**	**431,195.00**	**93,858.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82735 New Paradigm Loving Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	767,626.00	0.00	767,626.00	0.00	0.00
Support Serv - Pupil	52,695.00	0.00	52,695.00	0.00	0.00
Support Serv - Instructional	113,078.00	0.00	113,078.00	0.00	0.00
Support Serv - Board of Ed	117,628.00	0.00	117,628.00	0.00	0.00
Support Serv - Executive Adm	269,869.00	0.00	269,869.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,342.00	0.00	208,342.00	0.00	0.00
Support Serv - Business	43,140.00	0.00	0.00	43,140.00	43,140.00
Operations and Maintenance	297,690.00	0.00	0.00	297,690.00	0.00
Pupil Transportation	43,337.00	0.00	43,337.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,283.00	0.00	0.00	45,283.00	45,283.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,003.00	0.00	7,003.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	28,342.00	0.00	28,342.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,994,033.00	**0.00**	**1,607,920.00**	**386,113.00**	**88,423.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82736 Starr Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,819,616.16	0.00	1,819,616.16	0.00	0.00
Support Serv - Pupil	95,832.00	0.00	95,832.00	0.00	0.00
Support Serv - Instructional	442,546.18	10,899.14	431,647.04	0.00	0.00
Support Serv - Board of Ed	46,395.17	0.00	46,395.17	0.00	0.00
Support Serv - Executive Adm	407,280.83	0.00	407,280.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,347.54	0.00	284,347.54	0.00	0.00
Support Serv - Business	171,109.38	0.00	0.00	171,109.38	171,109.38
Operations and Maintenance	970,293.00	212,976.97	0.00	757,316.03	0.00
Pupil Transportation	365,447.00	0.00	365,447.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,755.05	0.00	0.00	28,755.05	28,755.05
Support Serv - Technology	41,928.93	1,974.58	0.00	39,954.35	39,954.35
Support Serv - Pupil Accounting	1,531.80	0.00	1,531.80	0.00	0.00
Support Serv - Central - Other	44,773.22	0.00	44,773.22	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	147,065.88	8,500.00	138,565.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,543.25	0.00	2,543.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	357,995.73	145.25	357,850.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,227,461.12	**234,495.94**	**3,995,830.37**	**997,134.81**	**239,818.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82738 Academy of International Studies
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	341,629.54	94,934.01	246,695.53	0.00	0.00
Support Serv - Pupil	40,871.35	0.00	40,871.35	0.00	0.00
Support Serv - Instructional	10,314.20	0.00	10,314.20	0.00	0.00
Support Serv - Board of Ed	16,813.00	0.00	16,813.00	0.00	0.00
Support Serv - Executive Adm	82,171.76	5,066.00	77,105.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,929.65	2,675.44	143,254.21	0.00	0.00
Support Serv - Business	778.58	0.00	0.00	778.58	778.58
Operations and Maintenance	199,645.66	0.00	0.00	199,645.66	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,297.98	0.00	0.00	16,297.98	16,297.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,510.50	49,195.50	315.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	903,962.22	**151,870.95**	**535,369.05**	**216,722.22**	**17,076.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82739 Detroit Innovation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	634,348.47	49,373.92	584,974.55	0.00	0.00
Support Serv - Pupil	73,075.42	0.00	73,075.42	0.00	0.00
Support Serv - Instructional	67,437.69	0.00	67,437.69	0.00	0.00
Support Serv - Board of Ed	36,498.78	0.00	36,498.78	0.00	0.00
Support Serv - Executive Adm	92,595.60	0.00	92,595.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,322.02	0.00	190,322.02	0.00	0.00
Support Serv - Business	29,826.60	0.00	0.00	29,826.60	29,826.60
Operations and Maintenance	282,561.11	0.00	0.00	282,561.11	0.00
Pupil Transportation	2,497.92	0.00	2,497.92	0.00	0.00
Support Serv - Planning & Research	5,428.58	0.00	5,428.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,428.57	0.00	0.00	1,428.57	1,428.57
Support Serv - Technology	31,274.74	7,598.97	5,475.88	18,199.89	18,199.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	109,993.50	0.00	109,993.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,557,589.00	**56,972.89**	**1,168,599.94**	**332,016.17**	**49,455.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82741 Cornerstone Health School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	303,703.87	0.00	303,703.87	0.00	0.00
Support Serv - Pupil	12,865.63	0.00	12,865.63	0.00	0.00
Support Serv - Instructional	56,395.25	0.00	56,395.25	0.00	0.00
Support Serv - Board of Ed	13,212.37	0.00	13,212.37	0.00	0.00
Support Serv - Executive Adm	126,357.05	0.00	126,357.05	0.00	0.00
Support Serv - Grant Writer	7,173.59	0.00	7,173.59	0.00	0.00
Support Serv - School Adm	141,333.20	0.00	141,333.20	0.00	0.00
Support Serv - Business	19,381.70	0.00	0.00	19,381.70	19,381.70
Operations and Maintenance	160,021.71	0.00	5,180.00	154,841.71	0.00
Pupil Transportation	1,640.00	0.00	1,640.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,989.81	0.00	24,989.81	0.00	0.00
Support Serv - Staff & Personnel	8,019.05	0.00	0.00	8,019.05	8,019.05
Support Serv - Technology	35,283.29	0.00	2,380.26	32,903.03	32,903.03
Support Serv - Pupil Accounting	1,274.20	0.00	1,274.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,511.14	0.00	24,511.14	0.00	0.00
Community Services	1,815.43	0.00	1,815.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	937,977.29	**0.00**	**722,831.80**	**215,145.49**	**60,303.78**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82742 Madison-Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	356,037.32	0.00	356,037.32	0.00	0.00
Support Serv - Pupil	18,801.25	0.00	18,801.25	0.00	0.00
Support Serv - Instructional	97,104.81	0.00	97,104.81	0.00	0.00
Support Serv - Board of Ed	35,580.89	0.00	35,580.89	0.00	0.00
Support Serv - Executive Adm	112,625.95	0.00	112,625.95	0.00	0.00
Support Serv - Grant Writer	372.30	0.00	372.30	0.00	0.00
Support Serv - School Adm	160,867.18	0.00	160,867.18	0.00	0.00
Support Serv - Business	19,608.57	0.00	0.00	19,608.57	19,608.57
Operations and Maintenance	340,575.89	59,700.00	8,590.00	272,285.89	0.00
Pupil Transportation	1,575.00	0.00	1,575.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,904.93	0.00	29,904.93	0.00	0.00
Support Serv - Staff & Personnel	779.70	0.00	0.00	779.70	779.70
Support Serv - Technology	87,380.93	62,956.20	3,489.73	20,935.00	20,935.00
Support Serv - Pupil Accounting	2,658.51	0.00	2,658.51	0.00	0.00
Support Serv - Central - Other	725.00	0.00	725.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	15,196.46	0.00	15,196.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	114,322.12	0.00	114,322.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,394,116.81	**122,656.20**	**957,851.45**	**313,609.16**	**41,323.27**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82743 Plymouth Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,230,761.00	0.00	2,230,761.00	0.00	0.00
Support Serv - Pupil	72,953.00	0.00	72,953.00	0.00	0.00
Support Serv - Instructional	535,087.00	0.00	535,087.00	0.00	0.00
Support Serv - Board of Ed	93,119.00	0.00	93,119.00	0.00	0.00
Support Serv - Executive Adm	186,956.00	0.00	186,956.00	0.00	0.00
Support Serv - Grant Writer	13,566.00	0.00	13,566.00	0.00	0.00
Support Serv - School Adm	432,216.00	0.00	432,216.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,483,171.00	0.00	271.00	1,482,900.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,300.00	0.00	32,300.00	0.00	0.00
Support Serv - Staff & Personnel	157,896.00	0.00	0.00	157,896.00	157,896.00
Support Serv - Technology	53,273.00	0.00	0.00	53,273.00	53,273.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	122,068.00	0.00	122,068.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,303.00	0.00	122,303.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,611,416.00	**0.00**	**3,854,237.00**	**1,757,179.00**	**274,279.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82744 Escuela Avancemos
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	310,613.39	0.00	310,613.39	0.00	0.00
Support Serv - Pupil	6,192.45	0.00	6,192.45	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	33,288.48	0.00	33,288.48	0.00	0.00
Support Serv - Executive Adm	78,734.81	0.00	78,734.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	35,132.90	0.00	35,132.90	0.00	0.00
Support Serv - Business	29,860.00	4,500.00	0.00	25,360.00	25,360.00
Operations and Maintenance	104,226.29	0.00	0.00	104,226.29	0.00
Pupil Transportation	18,251.81	0.00	18,251.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	550.00	0.00	0.00	550.00	550.00
Support Serv - Technology	17,758.05	0.00	0.00	17,758.05	17,758.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	634,608.18	**4,500.00**	**482,213.84**	**147,894.34**	**43,668.05**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82745 Caniff Liberty Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	766,068.98	0.00	766,068.98	0.00	0.00
Support Serv - Pupil	43,369.31	0.00	43,369.31	0.00	0.00
Support Serv - Instructional	138,910.55	95,045.93	43,864.62	0.00	0.00
Support Serv - Board of Ed	43.75	0.00	43.75	0.00	0.00
Support Serv - Executive Adm	437,735.31	0.00	437,735.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	124,656.44	3,877.99	120,778.45	0.00	0.00
Support Serv - Business	52,494.32	0.00	0.00	52,494.32	52,494.32
Operations and Maintenance	397,238.52	34,421.94	0.00	362,816.58	0.00
Pupil Transportation	40,170.00	0.00	40,170.00	0.00	0.00
Support Serv - Planning & Research	10,741.99	0.00	10,741.99	0.00	0.00
Support Serv - Communication	6,065.67	0.00	6,065.67	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,725.00	12,500.00	0.00	15,225.00	15,225.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,464.12	0.00	2,464.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,000.00	27,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,859.44	144,077.65	24,781.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,243,543.40	**316,923.51**	**1,496,083.99**	**430,535.90**	**67,719.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82746 W-A-Y Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,448,133.00	218,697.00	1,229,436.00	0.00	0.00
Support Serv - Pupil	9,990.00	0.00	9,990.00	0.00	0.00
Support Serv - Instructional	4,098.00	39.00	4,059.00	0.00	0.00
Support Serv - Board of Ed	54,041.00	0.00	54,041.00	0.00	0.00
Support Serv - Executive Adm	108,774.00	0.00	108,774.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	62,320.00	0.00	0.00	62,320.00	62,320.00
Operations and Maintenance	136,113.00	0.00	0.00	136,113.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	466,604.00	0.00	466,604.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,147.00	0.00	0.00	62,147.00	62,147.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	0.00	2,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,769.00	0.00	14,769.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,369,489.00	**218,736.00**	**1,890,173.00**	**260,580.00**	**124,467.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82747 International Preparatory Academy-MacDowell Campus
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,621,553.31	12,830.63	1,608,722.68	0.00	0.00
Support Serv - Pupil	220,640.46	0.00	220,640.46	0.00	0.00
Support Serv - Instructional	464,135.34	6,695.11	457,440.23	0.00	0.00
Support Serv - Board of Ed	34,420.52	0.00	34,420.52	0.00	0.00
Support Serv - Executive Adm	317,788.30	0.00	317,788.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,081.22	3,982.00	223,099.22	0.00	0.00
Support Serv - Business	158,160.36	27,736.22	0.00	130,424.14	130,424.14
Operations and Maintenance	447,808.51	53,849.10	2,168.40	391,791.01	0.00
Pupil Transportation	86,238.88	0.00	86,238.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,185.00	0.00	0.00	10,185.00	10,185.00
Support Serv - Technology	37,285.63	13,152.58	0.00	24,133.05	24,133.05
Support Serv - Pupil Accounting	25,846.59	0.00	25,846.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,904.33	0.00	45,904.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,697,048.45	**118,245.64**	**3,022,269.61**	**556,533.20**	**164,742.19**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82748 Rutherford Winans Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,284,891.94	0.00	1,284,891.94	0.00	0.00
Support Serv - Pupil	52,156.75	0.00	52,156.75	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,055.01	0.00	17,055.01	0.00	0.00
Support Serv - Executive Adm	362,590.16	0.00	362,590.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	263,062.48	0.00	263,062.48	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	306,167.94	7,040.72	0.00	299,127.22	0.00
Pupil Transportation	27,886.16	0.00	27,886.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,357.56	0.00	0.00	50,357.56	50,357.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,364,168.00	**7,040.72**	**2,007,642.50**	**349,484.78**	**50,357.56**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82749 Highland Park Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,377,030.02	59,231.85	3,317,798.17	0.00	0.00
Support Serv - Pupil	559,069.74	0.00	559,069.74	0.00	0.00
Support Serv - Instructional	474,648.47	0.00	474,648.47	0.00	0.00
Support Serv - Board of Ed	157,384.42	0.00	157,384.42	0.00	0.00
Support Serv - Executive Adm	554,779.97	0.00	554,779.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,174.61	0.00	465,174.61	0.00	0.00
Support Serv - Business	232,334.26	16,134.25	0.00	216,200.01	216,200.01
Operations and Maintenance	1,260,687.79	24,015.53	10,343.71	1,226,328.55	0.00
Pupil Transportation	313,832.24	0.00	313,832.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,727.54	0.00	37,727.54	0.00	0.00
Support Serv - Staff & Personnel	82,223.27	0.00	0.00	82,223.27	82,223.27
Support Serv - Technology	96,408.96	0.00	0.00	96,408.96	96,408.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,371.80	0.00	107,371.80	0.00	0.00
Community Services	39,453.28	0.00	39,453.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	500,356.08	500,356.08	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	367,785.64	367,785.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,626,268.09	**967,523.35**	**6,037,583.95**	**1,621,160.79**	**394,832.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82750 Wolverine Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	978,554.84	0.00	978,554.84	0.00	0.00
Support Serv - Pupil	58,249.81	0.00	58,249.81	0.00	0.00
Support Serv - Instructional	82,184.25	0.00	82,184.25	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	377,505.27	0.00	377,505.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	203,090.24	2,999.00	200,091.24	0.00	0.00
Support Serv - Business	118,544.46	0.00	0.00	118,544.46	118,544.46
Operations and Maintenance	51,593.07	3,200.00	15,000.00	33,393.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	13,497.82	0.00	13,497.82	0.00	0.00
Support Serv - Communication	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	30,000.00	0.00	0.00	30,000.00	30,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,914,419.76	**6,199.00**	**1,726,283.23**	**181,937.53**	**148,544.46**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82751 Michigan Educational Choice Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,855,759.00	0.00	3,855,759.00	0.00	0.00
Support Serv - Pupil	226,935.00	0.00	226,935.00	0.00	0.00
Support Serv - Instructional	1,208,126.00	148,516.00	1,059,610.00	0.00	0.00
Support Serv - Board of Ed	24,121.00	0.00	24,121.00	0.00	0.00
Support Serv - Executive Adm	2,681,289.00	0.00	2,681,289.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,134.00	0.00	518,134.00	0.00	0.00
Support Serv - Business	128,790.00	0.00	0.00	128,790.00	128,790.00
Operations and Maintenance	1,144,528.00	0.00	107,202.00	1,037,326.00	0.00
Pupil Transportation	406,830.00	0.00	406,830.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	69,078.00	0.00	69,078.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	248,443.00	0.00	140.00	248,303.00	248,303.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	73,423.00	2,085.00	71,338.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,240.00	2,240.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,587,696.00	**152,841.00**	**9,020,436.00**	**1,414,419.00**	**377,093.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82752 Capstone Academy Charter School (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	303,677.73	0.00	303,677.73	0.00	0.00
Support Serv - Pupil	10,087.51	0.00	10,087.51	0.00	0.00
Support Serv - Instructional	52,859.27	0.00	52,859.27	0.00	0.00
Support Serv - Board of Ed	13,074.40	0.00	13,074.40	0.00	0.00
Support Serv - Executive Adm	62,970.63	0.00	62,970.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	63,693.45	0.00	63,693.45	0.00	0.00
Support Serv - Business	23,436.21	0.00	0.00	23,436.21	23,436.21
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,730.31	0.00	1,170.41	28,559.90	28,559.90
Support Serv - Technology	14,747.80	0.00	900.00	13,847.80	13,847.80
Support Serv - Pupil Accounting	481.00	0.00	481.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	105,494.62	0.00	105,494.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	4,196.77	0.00	4,196.77	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	526.61	0.00	526.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	684,976.31	**0.00**	**619,132.40**	**65,843.91**	**65,843.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82902 Casa Richard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	499,802.20	0.00	499,802.20	0.00	0.00
Support Serv - Pupil	66,544.85	0.00	66,544.85	0.00	0.00
Support Serv - Instructional	80,765.70	0.00	80,765.70	0.00	0.00
Support Serv - Board of Ed	27,264.59	0.00	27,264.59	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,453.18	0.00	83,453.18	0.00	0.00
Support Serv - Business	15,674.01	0.00	0.00	15,674.01	15,674.01
Operations and Maintenance	183,143.98	0.00	0.00	183,143.98	0.00
Pupil Transportation	360.00	0.00	360.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,553.60	25,881.86	5,671.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	988,562.11	**25,881.86**	**763,862.26**	**198,817.99**	**15,674.01**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82903 Aisha Shule/WEB Dubois Prep. Academy School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82904 Plymouth Educational Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,249,620.48	44,414.00	5,205,206.48	0.00	0.00
Support Serv - Pupil	373,149.06	0.00	373,149.06	0.00	0.00
Support Serv - Instructional	163,654.64	0.00	163,654.64	0.00	0.00
Support Serv - Board of Ed	176,648.77	0.00	176,648.77	0.00	0.00
Support Serv - Executive Adm	604,045.14	0.00	604,045.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	811,394.01	0.00	811,394.01	0.00	0.00
Support Serv - Business	613,974.02	42,176.47	0.00	571,797.55	571,797.55
Operations and Maintenance	1,632,318.52	0.00	37,593.40	1,594,725.12	0.00
Pupil Transportation	186,256.47	0.00	186,256.47	0.00	0.00
Support Serv - Planning & Research	2,250.00	0.00	2,250.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	525.00	0.00	525.00	0.00	0.00
Support Serv - Technology	191,197.11	77,523.38	0.00	113,673.73	113,673.73
Support Serv - Pupil Accounting	65,649.01	0.00	65,649.01	0.00	0.00
Support Serv - Central - Other	28,227.25	0.00	28,227.25	0.00	0.00
Support Serv - Other	131,769.23	8,665.59	123,103.64	0.00	0.00
Community Services	14,214.83	0.00	14,214.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	781,554.14	462,640.02	318,914.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	938,834.00	938,834.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,965,281.68	**1,574,253.46**	**8,110,831.82**	**2,280,196.40**	**685,471.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82905 Nataki Talibah Schoolhouse of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,160,855.02	0.00	1,160,855.02	0.00	0.00
Support Serv - Pupil	122,487.89	0.00	122,487.89	0.00	0.00
Support Serv - Instructional	100,665.52	0.00	100,665.52	0.00	0.00
Support Serv - Board of Ed	27,519.11	0.00	27,519.11	0.00	0.00
Support Serv - Executive Adm	247,342.53	0.00	247,342.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,219.40	0.00	231,219.40	0.00	0.00
Support Serv - Business	94,167.43	8,698.35	0.00	85,469.08	85,469.08
Operations and Maintenance	184,499.96	0.00	0.00	184,499.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	600.00	0.00	600.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,432.69	0.00	2,432.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,714.43	1,672.00	118,042.43	0.00	0.00
Community Services	21,927.48	0.00	21,927.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	554,590.00	554,590.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,684.59	62,684.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,930,706.05	**627,644.94**	**2,033,092.07**	**269,969.04**	**85,469.08**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82907 Michigan Technical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,649,358.47	28,644.91	4,620,713.56	0.00	0.00
Support Serv - Pupil	482,053.46	1,364.58	480,688.88	0.00	0.00
Support Serv - Instructional	742,302.18	110,628.79	631,673.39	0.00	0.00
Support Serv - Board of Ed	130,449.13	2,836.91	127,612.22	0.00	0.00
Support Serv - Executive Adm	776,335.78	717.56	775,618.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	523,309.89	2,978.22	520,331.67	0.00	0.00
Support Serv - Business	31,193.21	29,818.74	0.00	1,374.47	1,374.47
Operations and Maintenance	813,770.10	70,352.92	2,041.84	741,375.34	0.00
Pupil Transportation	576,641.52	1,327.12	575,314.40	0.00	0.00
Support Serv - Planning & Research	21,090.56	0.00	21,090.56	0.00	0.00
Support Serv - Communication	34,622.60	0.00	34,622.60	0.00	0.00
Support Serv - Staff & Personnel	31,504.93	0.00	2,211.74	29,293.19	29,293.19
Support Serv - Technology	215,486.07	3,933.45	78,456.13	133,096.49	133,096.49
Support Serv - Pupil Accounting	865.00	0.00	865.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	68,162.58	4,025.16	64,137.42	0.00	0.00
Community Services	42,073.27	1,662.80	40,410.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	782,932.36	602,686.52	180,245.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,392,736.00	1,392,736.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,711,529.53	1,711,529.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,026,416.64	**3,965,243.21**	**8,156,033.94**	**905,139.49**	**163,764.15**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82909 Detroit West Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,047,162.00	25,332.00	1,021,830.00	0.00	0.00
Support Serv - Pupil	149,983.00	0.00	149,983.00	0.00	0.00
Support Serv - Instructional	87,167.00	0.00	87,167.00	0.00	0.00
Support Serv - Board of Ed	91,507.00	3,132.00	88,375.00	0.00	0.00
Support Serv - Executive Adm	228,040.00	0.00	228,040.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,509.00	0.00	288,509.00	0.00	0.00
Support Serv - Business	26,039.00	14,464.00	0.00	11,575.00	11,575.00
Operations and Maintenance	568,570.00	0.00	0.00	568,570.00	0.00
Pupil Transportation	98,144.00	0.00	98,144.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,207.00	0.00	0.00	49,207.00	49,207.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,508.00	0.00	7,508.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,542.00	199,854.00	44,688.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,881,497.00	1,881,497.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,767,875.00	**2,124,279.00**	**2,014,244.00**	**629,352.00**	**60,782.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82910 Martin Luther King, Jr. Education Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,537,592.87	12,765.52	1,524,827.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	133,412.96	0.00	133,412.96	0.00	0.00
Support Serv - Board of Ed	102,848.93	0.00	102,848.93	0.00	0.00
Support Serv - Executive Adm	8,346.83	0.00	8,346.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,226.16	0.00	348,226.16	0.00	0.00
Support Serv - Business	7,619.06	0.00	0.00	7,619.06	7,619.06
Operations and Maintenance	269,244.08	33,298.48	0.00	235,945.60	0.00
Pupil Transportation	33,089.40	0.00	33,089.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,327.89	0.00	12,327.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,311.41	115,159.49	27,151.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,595,019.59	**161,223.49**	**2,190,231.44**	**243,564.66**	**7,619.06**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82911 Gaudior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,047,615.64	911.19	1,046,704.45	0.00	0.00
Support Serv - Pupil	141,782.16	0.00	141,782.16	0.00	0.00
Support Serv - Instructional	4,524.48	0.00	4,524.48	0.00	0.00
Support Serv - Board of Ed	13,555.08	0.00	13,555.08	0.00	0.00
Support Serv - Executive Adm	108,588.86	0.00	108,588.86	0.00	0.00
Support Serv - Grant Writer	98.80	0.00	98.80	0.00	0.00
Support Serv - School Adm	93,282.00	0.00	93,282.00	0.00	0.00
Support Serv - Business	72,490.30	0.00	0.00	72,490.30	72,490.30
Operations and Maintenance	187,296.32	3,340.00	0.00	183,956.32	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25.00	0.00	25.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	51,312.03	0.00	51,312.03	0.00	0.00
Support Serv - Pupil	42,711.84	0.00	42,711.84	0.00	0.00
Support Serv - Instructional	312.80	0.00	312.80	0.00	0.00
Support Serv - Board of Ed	1,049.29	0.00	1,049.29	0.00	0.00
Support Serv - Executive Adm	6.50	0.00	6.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,379.50	0.00	5,379.50	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,237.25	0.00	9,237.25	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,073.45	7,679.36	167,394.09	0.00	0.00
Community Services	53,118.90	0.00	53,118.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	256,012.50	256,012.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,263,472.70	**267,943.05**	**1,739,083.03**	**256,446.62**	**72,490.30**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82913 Woodward Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,389,252.00	0.00	3,389,252.00	0.00	0.00
Support Serv - Pupil	97,880.00	0.00	97,880.00	0.00	0.00
Support Serv - Instructional	259,383.00	26,042.00	233,341.00	0.00	0.00
Support Serv - Board of Ed	53,947.00	8,722.00	45,225.00	0.00	0.00
Support Serv - Executive Adm	372,872.00	0.00	372,872.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	582,154.00	0.00	582,154.00	0.00	0.00
Support Serv - Business	272,811.00	0.00	0.00	272,811.00	272,811.00
Operations and Maintenance	868,064.00	9,683.00	0.00	858,381.00	0.00
Pupil Transportation	242,094.00	0.00	242,094.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	68,857.00	0.00	0.00	68,857.00	68,857.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,802.00	0.00	133,802.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	554,535.00	420,539.00	133,996.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,895,651.00	**464,986.00**	**5,230,616.00**	**1,200,049.00**	**341,668.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,225,690.00	50,846.00	2,174,844.00	0.00	0.00
Support Serv - Pupil	221,501.00	0.00	221,501.00	0.00	0.00
Support Serv - Instructional	112,793.00	0.00	112,793.00	0.00	0.00
Support Serv - Board of Ed	261,343.00	0.00	261,343.00	0.00	0.00
Support Serv - Executive Adm	507,825.00	0.00	507,825.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	287,390.00	0.00	287,390.00	0.00	0.00
Support Serv - Business	44,301.00	0.00	0.00	44,301.00	44,301.00
Operations and Maintenance	627,051.00	0.00	0.00	627,051.00	0.00
Pupil Transportation	4,983.00	0.00	4,983.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,893.00	0.00	9,893.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,561.00	0.00	0.00	51,561.00	51,561.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,350.00	0.00	8,350.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,322.00	17,322.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,709.00	162,709.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,542,712.00	**230,877.00**	**3,588,922.00**	**722,913.00**	**95,862.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82916 Summit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,620,790.00	3,277.00	1,617,513.00	0.00	0.00
Support Serv - Pupil	90,787.00	0.00	90,787.00	0.00	0.00
Support Serv - Instructional	145,940.00	0.00	145,940.00	0.00	0.00
Support Serv - Board of Ed	240,950.00	0.00	240,950.00	0.00	0.00
Support Serv - Executive Adm	147,461.00	0.00	147,461.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	263,049.00	0.00	263,049.00	0.00	0.00
Support Serv - Business	117,854.00	39,208.00	0.00	78,646.00	78,646.00
Operations and Maintenance	395,528.00	67,956.00	0.00	327,572.00	0.00
Pupil Transportation	18,500.00	0.00	18,500.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,408.00	0.00	41,408.00	0.00	0.00
Support Serv - Staff & Personnel	54,084.00	0.00	0.00	54,084.00	54,084.00
Support Serv - Technology	143,898.00	0.00	0.00	143,898.00	143,898.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	274,190.00	0.00	274,190.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	189.00	0.00	0.00	189.00	189.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,842.00	135,369.00	12,473.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17.00	17.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,702,487.00	**245,827.00**	**2,852,271.00**	**604,389.00**	**276,817.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,895,011.00	341,387.28	9,553,623.72	0.00	0.00
Support Serv - Pupil	1,024,701.98	0.00	1,024,701.98	0.00	0.00
Support Serv - Instructional	1,031,988.96	8,884.24	1,023,104.72	0.00	0.00
Support Serv - Board of Ed	48,090.09	0.00	48,090.09	0.00	0.00
Support Serv - Executive Adm	1,088,318.06	0.00	1,088,318.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,163,388.58	0.00	1,163,388.58	0.00	0.00
Support Serv - Business	416,967.69	0.00	69,883.80	347,083.89	347,083.89
Operations and Maintenance	2,116,240.99	126,930.36	39,465.01	1,949,845.62	0.00
Pupil Transportation	230,872.15	88,894.00	141,978.15	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	34,258.57	0.00	34,258.57	0.00	0.00
Support Serv - Staff & Personnel	148,768.10	0.00	430.19	148,337.91	148,337.91
Support Serv - Technology	225,683.97	8,547.58	4,397.12	212,739.27	212,739.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	67,148.43	1,535.00	65,613.43	0.00	0.00
Community Services	30,759.05	4,056.49	26,702.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	133,335.00	133,335.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,150,992.11	82,736.52	1,068,255.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	513,806.72	513,806.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,322,831.45	**1,310,113.19**	**15,354,711.57**	**2,658,006.69**	**708,161.07**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82919 Commonwealth Community Devel. Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	905,617.93	0.00	905,617.93	0.00	0.00
Support Serv - Pupil	85,216.77	0.00	85,216.77	0.00	0.00
Support Serv - Instructional	102,712.62	0.00	102,712.62	0.00	0.00
Support Serv - Board of Ed	29,312.80	0.00	29,312.80	0.00	0.00
Support Serv - Executive Adm	206,899.47	0.00	206,899.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,130.87	0.00	152,130.87	0.00	0.00
Support Serv - Business	97,152.80	2,996.85	3,000.00	91,155.95	91,155.95
Operations and Maintenance	555,455.04	0.00	0.00	555,455.04	0.00
Pupil Transportation	77,214.22	0.00	77,214.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,423.46	0.00	0.00	13,423.46	13,423.46
Support Serv - Technology	81,354.35	0.00	0.00	81,354.35	81,354.35
Support Serv - Pupil Accounting	19,193.46	0.00	19,193.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,614.47	0.00	3,614.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,910.89	76,597.03	90,313.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,496,209.15	**79,593.88**	**1,675,226.47**	**741,388.80**	**185,933.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82921 Academy for Business and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,957,446.82	35,863.78	2,921,583.04	0.00	0.00
Support Serv - Pupil	352,378.07	0.00	352,378.07	0.00	0.00
Support Serv - Instructional	403,004.76	0.00	403,004.76	0.00	0.00
Support Serv - Board of Ed	34,861.70	0.00	34,861.70	0.00	0.00
Support Serv - Executive Adm	487,047.54	0.00	487,047.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	628,511.53	0.00	628,511.53	0.00	0.00
Support Serv - Business	219,289.79	8,084.53	24,519.95	186,685.31	186,685.31
Operations and Maintenance	1,063,571.64	22,126.50	0.00	1,041,445.14	0.00
Pupil Transportation	196,502.74	0.00	196,502.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,257.22	0.00	5,257.22	0.00	0.00
Support Serv - Staff & Personnel	77,794.54	0.00	0.00	77,794.54	77,794.54
Support Serv - Technology	76,031.72	0.00	2,021.89	74,009.83	74,009.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,909.92	0.00	29,909.92	0.00	0.00
Community Services	22,961.47	0.00	22,961.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,125.00	9,125.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,000.00	0.00	10,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,210.79	66,407.86	264,802.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,904,905.25	**141,607.67**	**5,383,362.76**	**1,379,934.82**	**338,489.68**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,227,266.44	225,467.11	9,001,799.33	0.00	0.00
Support Serv - Pupil	978,723.81	0.00	978,723.81	0.00	0.00
Support Serv - Instructional	366,421.17	0.00	366,421.17	0.00	0.00
Support Serv - Board of Ed	65,972.06	0.00	65,972.06	0.00	0.00
Support Serv - Executive Adm	2,321,613.63	0.00	2,321,613.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,076,229.84	3,150.00	2,073,079.84	0.00	0.00
Support Serv - Business	211,721.25	0.00	112,666.66	99,054.59	99,054.59
Operations and Maintenance	2,195,043.81	0.00	0.00	2,195,043.81	0.00
Pupil Transportation	47,287.25	0.00	47,287.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,681.92	0.00	13,681.92	0.00	0.00
Support Serv - Technology	104,970.61	0.00	0.00	104,970.61	104,970.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,167.83	0.00	285,167.83	0.00	0.00
Community Services	41,586.46	0.00	41,586.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	885,399.07	885,399.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,095,811.04	955,560.47	140,250.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,616,056.76	1,616,056.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,532,952.95	**3,685,633.41**	**15,448,250.53**	**2,399,069.01**	**204,025.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82924 Marvin L. Winans Academy of Performing Arts
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,401,450.00	67,893.00	5,333,557.00	0.00	0.00
Support Serv - Pupil	36,000.00	0.00	36,000.00	0.00	0.00
Support Serv - Instructional	411,368.00	0.00	411,368.00	0.00	0.00
Support Serv - Board of Ed	26,486.00	0.00	26,486.00	0.00	0.00
Support Serv - Executive Adm	1,278,167.00	0.00	1,278,167.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,559,676.00	0.00	1,559,676.00	0.00	0.00
Support Serv - Business	18,118.00	0.00	0.00	18,118.00	18,118.00
Operations and Maintenance	1,773,454.00	4,200.00	0.00	1,769,254.00	0.00
Pupil Transportation	8,761.00	0.00	8,761.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,849.00	0.00	11,849.00	0.00	0.00
Support Serv - Staff & Personnel	5,273.00	0.00	5,273.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,526.00	0.00	117,526.00	0.00	0.00
Community Services	32,693.00	0.00	32,693.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	706,124.00	426,603.00	279,521.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,386,945.00	**498,696.00**	**9,100,877.00**	**1,787,372.00**	**18,118.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,092,185.00	0.00	3,092,185.00	0.00	0.00
Support Serv - Pupil	462,984.00	0.00	462,984.00	0.00	0.00
Support Serv - Instructional	157,789.00	0.00	157,789.00	0.00	0.00
Support Serv - Board of Ed	137,106.00	0.00	137,106.00	0.00	0.00
Support Serv - Executive Adm	558,978.00	0.00	558,978.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	349,573.00	0.00	349,573.00	0.00	0.00
Support Serv - Business	459,810.00	20,583.00	0.00	439,227.00	439,227.00
Operations and Maintenance	1,085,234.00	23,064.00	0.00	1,062,170.00	0.00
Pupil Transportation	10,181.00	0.00	10,181.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	57,880.00	0.00	0.00	57,880.00	57,880.00
Support Serv - Technology	295,256.00	78,958.00	0.00	216,298.00	216,298.00
Support Serv - Pupil Accounting	78,425.00	0.00	78,425.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,696.00	0.00	98,696.00	0.00	0.00
Community Services	165,291.00	0.00	165,291.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,097.00	865.00	466,232.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	850,211.00	850,211.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,326,696.00	**973,681.00**	**5,577,440.00**	**1,775,575.00**	**713,405.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,619,847.33	43,762.30	2,576,085.03	0.00	0.00
Support Serv - Pupil	222,712.96	0.00	222,712.96	0.00	0.00
Support Serv - Instructional	50,365.94	0.00	50,365.94	0.00	0.00
Support Serv - Board of Ed	19,686.72	0.00	19,686.72	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,383.76	0.00	1,383.76	0.00	0.00
Support Serv - School Adm	469,160.55	0.00	469,160.55	0.00	0.00
Support Serv - Business	273,989.25	0.00	0.00	273,989.25	273,989.25
Operations and Maintenance	617,402.11	2,975.45	26,448.79	587,977.87	0.00
Pupil Transportation	33,073.50	0.00	33,073.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,369.20	0.00	12,369.20	0.00	0.00
Support Serv - Staff & Personnel	5,780.63	0.00	4,461.68	1,318.95	1,318.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,825.83	0.00	83,825.83	0.00	0.00
Community Services	9,280.86	0.00	9,280.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,824.00	0.00	0.00	2,824.00	2,824.00
Operations and Maintenance	111,969.03	0.00	111,969.03	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,533,671.67	**46,737.75**	**3,620,823.85**	**866,110.07**	**278,132.20**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82927 HEART Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	703,220.05	0.00	703,220.05	0.00	0.00
Support Serv - Pupil	121,556.00	0.00	121,556.00	0.00	0.00
Support Serv - Instructional	48,351.48	0.00	48,351.48	0.00	0.00
Support Serv - Board of Ed	11,229.99	0.00	11,229.99	0.00	0.00
Support Serv - Executive Adm	251,077.29	0.00	251,077.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,831.03	0.00	145,831.03	0.00	0.00
Support Serv - Business	7,500.00	0.00	0.00	7,500.00	7,500.00
Operations and Maintenance	400,788.54	0.00	0.00	400,788.54	0.00
Pupil Transportation	42,769.72	0.00	42,769.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	958.99	0.00	607.96	351.03	351.03
Support Serv - Technology	10,474.13	0.00	0.00	10,474.13	10,474.13
Support Serv - Pupil Accounting	5,514.60	0.00	5,514.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,910.00	0.00	1,910.00	0.00	0.00
Community Services	305.85	0.00	305.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,124.14	43,436.99	6,687.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	211,759.48	211,759.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,013,371.29	**255,196.47**	**1,339,061.12**	**419,113.70**	**18,325.16**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,905,312.47	74,507.13	1,830,805.34	0.00	0.00
Support Serv - Pupil	213,868.19	0.00	213,868.19	0.00	0.00
Support Serv - Instructional	342,747.79	25,624.31	317,123.48	0.00	0.00
Support Serv - Board of Ed	142,233.14	3,617.32	138,615.82	0.00	0.00
Support Serv - Executive Adm	458,944.33	0.00	458,944.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,119.29	0.00	129,119.29	0.00	0.00
Support Serv - Business	302,080.19	0.00	0.00	302,080.19	302,080.19
Operations and Maintenance	841,410.08	1,353.22	0.00	840,056.86	0.00
Pupil Transportation	75,580.90	0.00	75,580.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	59,265.48	0.00	0.00	59,265.48	59,265.48
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	51,816.97	0.00	51,816.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,773.02	0.00	56,773.02	0.00	0.00
Community Services	71,034.40	0.00	71,034.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,526.38	330,526.38	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,980,712.63	**435,628.36**	**3,343,681.74**	**1,201,402.53**	**361,345.67**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82929 Detroit Academy of Arts and Sciences
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,953,795.09	61,257.70	3,892,537.39	0.00	0.00
Support Serv - Pupil	464,052.30	0.00	464,052.30	0.00	0.00
Support Serv - Instructional	396,375.68	824.65	395,551.03	0.00	0.00
Support Serv - Board of Ed	120,271.70	0.00	120,271.70	0.00	0.00
Support Serv - Executive Adm	633,602.27	0.00	633,602.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	450,602.17	4,953.28	445,648.89	0.00	0.00
Support Serv - Business	237,982.06	24,977.53	0.00	213,004.53	213,004.53
Operations and Maintenance	1,509,276.18	0.00	86,007.89	1,423,268.29	0.00
Pupil Transportation	578,188.20	0.00	578,188.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	90,673.34	0.00	0.00	90,673.34	90,673.34
Support Serv - Technology	37,335.00	3,835.00	0.00	33,500.00	33,500.00
Support Serv - Pupil Accounting	113,666.89	0.00	113,666.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	48,619.69	0.00	48,619.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	656,862.00	0.00	656,862.00	0.00	0.00
Community Services	14,250.00	0.00	14,250.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,257,161.25	2,257,161.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,562,713.82	**2,353,009.41**	**7,449,258.25**	**1,760,446.16**	**337,177.87**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,811,720.35	14,970.00	1,796,750.35	0.00	0.00
Support Serv - Pupil	83,515.71	0.00	83,515.71	0.00	0.00
Support Serv - Instructional	81,484.99	0.00	81,484.99	0.00	0.00
Support Serv - Board of Ed	36,802.23	0.00	36,802.23	0.00	0.00
Support Serv - Executive Adm	404,945.89	0.00	404,945.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	247,690.37	0.00	247,690.37	0.00	0.00
Support Serv - Business	86,873.17	0.00	0.00	86,873.17	86,873.17
Operations and Maintenance	602,896.16	0.00	26,667.50	576,228.66	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,357.55	0.00	16,357.55	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,547.11	0.00	0.00	31,547.11	31,547.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	192,194.82	13,529.04	178,665.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,596,028.35	**28,499.04**	**2,872,880.37**	**694,648.94**	**118,420.28**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82933 Timbuktu Academy of Science and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,276,410.00	17,280.00	1,259,130.00	0.00	0.00
Support Serv - Pupil	54,096.00	0.00	54,096.00	0.00	0.00
Support Serv - Instructional	82,457.00	0.00	82,457.00	0.00	0.00
Support Serv - Board of Ed	68,755.00	0.00	68,755.00	0.00	0.00
Support Serv - Executive Adm	173,296.00	0.00	173,296.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	124,281.00	0.00	124,281.00	0.00	0.00
Support Serv - Business	187,520.00	4,021.00	0.00	183,499.00	183,499.00
Operations and Maintenance	472,504.00	5,068.00	25,616.00	441,820.00	0.00
Pupil Transportation	68,917.00	8,611.00	60,306.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,157.00	0.00	0.00	4,157.00	4,157.00
Support Serv - Technology	15,522.00	0.00	0.00	15,522.00	15,522.00
Support Serv - Pupil Accounting	87,253.00	0.00	87,253.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,991.00	13,000.00	40,991.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,353.00	11,370.00	176,983.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,857,512.00	**59,350.00**	**2,153,164.00**	**644,998.00**	**203,178.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,928,629.37	30,347.53	1,898,281.84	0.00	0.00
Support Serv - Pupil	209,736.15	0.00	209,736.15	0.00	0.00
Support Serv - Instructional	407,531.83	12,904.07	394,627.76	0.00	0.00
Support Serv - Board of Ed	29,546.12	0.00	29,546.12	0.00	0.00
Support Serv - Executive Adm	229,090.40	0.00	229,090.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,866.34	507.00	305,359.34	0.00	0.00
Support Serv - Business	102,458.77	0.00	18,940.90	83,517.87	83,517.87
Operations and Maintenance	674,881.92	19,047.47	12,808.35	643,026.10	0.00
Pupil Transportation	75,461.97	45,600.00	29,861.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,585.84	0.00	10,585.84	0.00	0.00
Support Serv - Staff & Personnel	36,048.06	0.00	350.00	35,698.06	35,698.06
Support Serv - Technology	60,191.23	0.00	824.46	59,366.77	59,366.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,358.84	0.00	11,358.84	0.00	0.00
Community Services	5,196.12	0.00	5,196.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,290.00	16,290.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,000.00	0.00	40,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,695.21	9,905.20	189,790.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,342,568.17	**134,601.27**	**3,386,358.10**	**821,608.80**	**178,582.70**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,900,262.00	308,057.00	5,592,205.00	0.00	0.00
Support Serv - Pupil	376,040.00	0.00	376,040.00	0.00	0.00
Support Serv - Instructional	425,620.00	0.00	425,620.00	0.00	0.00
Support Serv - Board of Ed	432,035.00	0.00	432,035.00	0.00	0.00
Support Serv - Executive Adm	674,165.00	0.00	674,165.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,336,071.00	5,682.00	1,330,389.00	0.00	0.00
Support Serv - Business	489,766.00	210,106.00	0.00	279,660.00	279,660.00
Operations and Maintenance	1,277,097.00	87,791.00	0.00	1,189,306.00	0.00
Pupil Transportation	597,564.00	0.00	597,564.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	173,910.00	0.00	173,910.00	0.00	0.00
Support Serv - Staff & Personnel	201,335.00	0.00	0.00	201,335.00	201,335.00
Support Serv - Technology	688,881.00	56,536.00	0.00	632,345.00	632,345.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,385.00	18,435.00	390,950.00	0.00	0.00
Community Services	54,310.00	0.00	54,310.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,607.00	413,460.00	64,147.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	53,740.00	53,740.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,567,788.00	**1,153,807.00**	**10,111,335.00**	**2,302,646.00**	**1,113,340.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,798,561.22	169,260.92	3,629,300.30	0.00	0.00
Support Serv - Pupil	298,469.18	698.00	297,771.18	0.00	0.00
Support Serv - Instructional	592,293.09	67,546.98	524,746.11	0.00	0.00
Support Serv - Board of Ed	68,340.37	10,553.95	57,786.42	0.00	0.00
Support Serv - Executive Adm	576,384.81	0.00	576,384.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	724,882.29	0.00	724,882.29	0.00	0.00
Support Serv - Business	234,637.50	0.00	31,089.76	203,547.74	203,547.74
Operations and Maintenance	1,321,847.16	12,946.04	0.00	1,308,901.12	0.00
Pupil Transportation	64,622.85	0.00	64,622.85	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	12,770.65	0.00	12,770.65	0.00	0.00
Support Serv - Staff & Personnel	87,700.56	0.00	660.11	87,040.45	87,040.45
Support Serv - Technology	114,183.49	0.00	1,374.10	112,809.39	112,809.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,305.12	0.00	62,305.12	0.00	0.00
Community Services	5,234.27	0.00	5,234.27	0.00	0.00
Payments to Government Agencies	72,721.32	72,721.32	0.00	0.00	0.00
Facilities Acquisition	56,536.75	56,536.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	487,375.79	28,370.03	459,005.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	820,926.29	820,926.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,556,395.79	5,556,395.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,958,688.50	**6,795,956.07**	**6,450,433.73**	**1,712,298.70**	**403,397.58**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,663,833.61	29,459.50	5,634,374.11	0.00	0.00
Support Serv - Pupil	799,101.20	0.00	799,101.20	0.00	0.00
Support Serv - Instructional	1,282,894.54	188,193.00	1,094,701.54	0.00	0.00
Support Serv - Board of Ed	85,910.87	0.00	85,910.87	0.00	0.00
Support Serv - Executive Adm	1,955,884.80	2,501.00	1,953,383.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,661.22	0.00	94,661.22	0.00	0.00
Support Serv - Business	183,992.36	0.00	2,122.00	181,870.36	181,870.36
Operations and Maintenance	981,976.72	32,000.00	611.00	949,365.72	0.00
Pupil Transportation	37,395.31	0.00	37,395.31	0.00	0.00
Support Serv - Planning & Research	203,133.21	0.00	203,133.21	0.00	0.00
Support Serv - Communication	129.96	0.00	129.96	0.00	0.00
Support Serv - Staff & Personnel	179,506.98	0.00	0.00	179,506.98	179,506.98
Support Serv - Technology	238,104.98	4,234.00	0.00	233,870.98	233,870.98
Support Serv - Pupil Accounting	91,135.06	0.00	91,135.06	0.00	0.00
Support Serv - Central - Other	165.12	0.00	165.12	0.00	0.00
Support Serv - Other	127,048.23	0.00	127,048.23	0.00	0.00
Community Services	69,221.60	0.00	69,221.60	0.00	0.00
Payments to Government Agencies	213,479.44	213,479.44	0.00	0.00	0.00
Facilities Acquisition	7,093.10	7,093.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	711,589.76	401,931.20	309,658.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,926,258.07	**878,891.24**	**10,502,752.79**	**1,544,614.04**	**595,248.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,652,683.91	0.00	3,652,683.91	0.00	0.00
Support Serv - Pupil	193,250.28	0.00	193,250.28	0.00	0.00
Support Serv - Instructional	117,481.36	0.00	117,481.36	0.00	0.00
Support Serv - Board of Ed	70,839.90	0.00	70,839.90	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,124,531.84	101,845.51	1,022,686.33	0.00	0.00
Support Serv - Business	423,988.28	29,067.96	0.00	394,920.32	394,920.32
Operations and Maintenance	593,602.83	0.00	0.00	593,602.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	523,639.85	12,729.11	510,910.74	0.00	0.00
Community Services	45,613.22	29,188.36	16,424.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	814,352.86	814,352.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	122,526.10	122,526.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,682,510.43	**1,109,709.90**	**5,584,277.38**	**988,523.15**	**394,920.32**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,694,534.00	44,970.00	1,649,564.00	0.00	0.00
Support Serv - Pupil	79,641.00	0.00	79,641.00	0.00	0.00
Support Serv - Instructional	134,214.00	0.00	134,214.00	0.00	0.00
Support Serv - Board of Ed	2,580.00	0.00	2,580.00	0.00	0.00
Support Serv - Executive Adm	276,286.00	0.00	276,286.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,334.00	0.00	191,334.00	0.00	0.00
Support Serv - Business	62,874.00	0.00	0.00	62,874.00	62,874.00
Operations and Maintenance	537,838.00	0.00	0.00	537,838.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,508.00	0.00	13,508.00	0.00	0.00
Support Serv - Staff & Personnel	92,968.00	0.00	81,998.00	10,970.00	10,970.00
Support Serv - Technology	51,648.00	0.00	0.00	51,648.00	51,648.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	26,721.00	0.00	26,721.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,085.00	146,611.00	474.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,311,231.00	**191,581.00**	**2,456,320.00**	**663,330.00**	**125,492.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82945 Detroit Edison Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,823,876.54	0.00	4,823,876.54	0.00	0.00
Support Serv - Pupil	294,532.81	0.00	294,532.81	0.00	0.00
Support Serv - Instructional	827,198.95	0.00	827,198.95	0.00	0.00
Support Serv - Board of Ed	127,009.67	0.00	127,009.67	0.00	0.00
Support Serv - Executive Adm	313,594.71	0.00	313,594.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,434,830.39	1,288.40	1,433,541.99	0.00	0.00
Support Serv - Business	174,245.11	12,305.41	0.00	161,939.70	161,939.70
Operations and Maintenance	2,547,868.56	107,020.92	0.00	2,440,847.64	0.00
Pupil Transportation	10,588.89	0.00	10,588.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	114,712.52	0.00	0.00	114,712.52	114,712.52
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	103,862.94	0.00	103,862.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	531,155.00	96,465.37	434,689.63	0.00	0.00
Community Services	251,216.15	19.96	251,196.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,825,193.61	4,825,193.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,379,885.85	**5,042,293.67**	**8,620,092.32**	**2,717,499.86**	**276,652.22**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,299,800.81	16,000.87	1,283,799.94	0.00	0.00
Support Serv - Pupil	147,720.36	424.69	147,295.67	0.00	0.00
Support Serv - Instructional	7,206.28	0.00	7,206.28	0.00	0.00
Support Serv - Board of Ed	14,367.40	0.00	14,367.40	0.00	0.00
Support Serv - Executive Adm	329,373.19	0.00	329,373.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,647.74	0.00	307,647.74	0.00	0.00
Support Serv - Business	70,961.75	0.00	0.00	70,961.75	70,961.75
Operations and Maintenance	935,373.12	0.00	0.00	935,373.12	0.00
Pupil Transportation	5,118.75	0.00	5,118.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,915.05	0.00	0.00	43,915.05	43,915.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,401.22	0.00	20,401.22	0.00	0.00
Community Services	2,458.91	0.00	2,458.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,862.08	118,880.77	45,981.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,349,206.66	**135,306.33**	**2,163,650.41**	**1,050,249.92**	**114,876.80**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82948 Ross-Hill Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	546,146.88	0.00	546,146.88	0.00	0.00
Support Serv - Pupil	41,930.89	0.00	41,930.89	0.00	0.00
Support Serv - Instructional	23,111.13	0.00	23,111.13	0.00	0.00
Support Serv - Board of Ed	26,007.19	0.00	26,007.19	0.00	0.00
Support Serv - Executive Adm	194,387.26	0.00	194,387.26	0.00	0.00
Support Serv - Grant Writer	12,255.52	0.00	12,255.52	0.00	0.00
Support Serv - School Adm	187,686.60	9,182.94	178,503.66	0.00	0.00
Support Serv - Business	50,324.63	441.47	0.00	49,883.16	49,883.16
Operations and Maintenance	236,304.75	0.00	0.00	236,304.75	0.00
Pupil Transportation	270.00	0.00	270.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	980.00	0.00	0.00	980.00	980.00
Support Serv - Technology	65,870.70	0.00	0.00	65,870.70	65,870.70
Support Serv - Pupil Accounting	490.60	0.00	490.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,867.69	0.00	6,867.69	0.00	0.00
Community Services	2,257.22	0.00	2,257.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,777.53	26,777.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,357.46	6,815.00	64,542.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,493,026.05	**43,216.94**	**1,096,770.50**	**353,038.61**	**116,733.86**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,252,881.39	19,206.85	2,233,674.54	0.00	0.00
Support Serv - Pupil	399,335.47	0.00	399,335.47	0.00	0.00
Support Serv - Instructional	566,529.33	136,826.80	429,702.53	0.00	0.00
Support Serv - Board of Ed	52,739.99	0.00	52,739.99	0.00	0.00
Support Serv - Executive Adm	800,165.34	0.00	800,165.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,699.34	0.00	38,699.34	0.00	0.00
Support Serv - Business	62,368.11	0.00	0.00	62,368.11	62,368.11
Operations and Maintenance	714,373.96	29,709.73	0.00	684,664.23	0.00
Pupil Transportation	4,985.87	0.00	4,985.87	0.00	0.00
Support Serv - Planning & Research	61,812.20	0.00	61,812.20	0.00	0.00
Support Serv - Communication	43.32	0.00	43.32	0.00	0.00
Support Serv - Staff & Personnel	54,540.74	0.00	0.00	54,540.74	54,540.74
Support Serv - Technology	92,807.70	273.00	7,676.32	84,858.38	84,858.38
Support Serv - Pupil Accounting	33,892.62	0.00	33,892.62	0.00	0.00
Support Serv - Central - Other	261.32	0.00	261.32	0.00	0.00
Support Serv - Other	17,153.35	0.00	17,153.35	0.00	0.00
Community Services	62,870.21	0.00	62,870.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	748,564.50	748,564.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,275.49	239,577.34	78,698.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,282,300.25	**1,174,158.22**	**4,221,710.57**	**886,431.46**	**201,767.23**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,036,255.09	6,966.00	5,029,289.09	0.00	0.00
Support Serv - Pupil	239,090.27	0.00	239,090.27	0.00	0.00
Support Serv - Instructional	575,310.26	16,000.00	559,310.26	0.00	0.00
Support Serv - Board of Ed	136,639.85	0.00	136,639.85	0.00	0.00
Support Serv - Executive Adm	288,395.39	0.00	288,395.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	589,404.08	425.00	588,979.08	0.00	0.00
Support Serv - Business	252,637.79	8,473.30	0.00	244,164.49	244,164.49
Operations and Maintenance	784,886.93	0.00	0.00	784,886.93	0.00
Pupil Transportation	10,730.75	0.00	10,730.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,713.79	0.00	7,713.79	0.00	0.00
Support Serv - Staff & Personnel	173,024.98	0.00	1,769.16	171,255.82	171,255.82
Support Serv - Technology	141,375.45	7,230.00	0.00	134,145.45	134,145.45
Support Serv - Pupil Accounting	129,704.41	0.00	129,704.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,180.59	0.00	28,180.59	0.00	0.00
Community Services	30,568.72	0.00	30,568.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,841.16	586,558.90	46,282.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	937,429.78	937,429.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,994,189.29	**1,563,082.98**	**7,096,653.62**	**1,334,452.69**	**549,565.76**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82955 Allen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,403,065.37	31,805.90	3,371,259.47	0.00	0.00
Support Serv - Pupil	533,851.66	0.00	533,851.66	0.00	0.00
Support Serv - Instructional	489,285.64	0.00	489,285.64	0.00	0.00
Support Serv - Board of Ed	44,715.18	1,472.95	43,242.23	0.00	0.00
Support Serv - Executive Adm	650,048.15	0.00	650,048.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,555.46	0.00	376,555.46	0.00	0.00
Support Serv - Business	268,433.76	0.00	28,339.19	240,094.57	240,094.57
Operations and Maintenance	1,131,794.99	72,014.46	106,914.08	952,866.45	0.00
Pupil Transportation	110,638.00	0.00	110,638.00	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	18,260.62	0.00	18,260.62	0.00	0.00
Support Serv - Staff & Personnel	107,848.54	0.00	890.15	106,958.39	106,958.39
Support Serv - Technology	97,361.53	0.00	1,472.25	95,889.28	95,889.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,726.17	1,276.10	93,450.07	0.00	0.00
Community Services	24,570.50	0.00	24,570.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	183,567.57	183,567.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	572,807.95	22,853.37	549,954.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,705,637.83	18,705,637.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,815,668.92	**19,018,628.18**	**6,401,232.05**	**1,395,808.69**	**442,942.24**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,609,151.77	43,367.20	6,565,784.57	0.00	0.00
Support Serv - Pupil	443,109.17	0.00	443,109.17	0.00	0.00
Support Serv - Instructional	482,381.60	0.00	482,381.60	0.00	0.00
Support Serv - Board of Ed	93,709.32	0.00	93,709.32	0.00	0.00
Support Serv - Executive Adm	2,447,605.27	0.00	2,447,605.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,027.87	0.00	1,053,027.87	0.00	0.00
Support Serv - Business	351,216.31	50,680.19	0.00	300,536.12	300,536.12
Operations and Maintenance	5,170,507.22	4,157.00	152,083.00	5,014,267.22	0.00
Pupil Transportation	159,780.94	0.00	159,780.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	187,939.49	0.00	0.00	187,939.49	187,939.49
Support Serv - Technology	267,826.64	107,354.96	10,565.50	149,906.18	149,906.18
Support Serv - Pupil Accounting	183,707.95	0.00	183,707.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	90,137.20	0.00	90,137.20	0.00	0.00
Community Services	327.00	0.00	327.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	138,234.00	0.00	118,881.24	19,352.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,067,414.70	561,732.26	505,682.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,746,076.45	**767,291.61**	**12,306,783.07**	**5,672,001.77**	**638,381.79**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,349,861.79	15,459.20	2,334,402.59	0.00	0.00
Support Serv - Pupil	222,341.92	0.00	222,341.92	0.00	0.00
Support Serv - Instructional	321,313.74	31,783.37	289,530.37	0.00	0.00
Support Serv - Board of Ed	33,825.84	0.00	33,825.84	0.00	0.00
Support Serv - Executive Adm	347,510.24	0.00	347,510.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,255.37	2,086.23	392,169.14	0.00	0.00
Support Serv - Business	138,822.59	0.00	13,479.37	125,343.22	125,343.22
Operations and Maintenance	812,519.73	39,317.41	0.00	773,202.32	0.00
Pupil Transportation	19,136.86	0.00	19,136.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,791.64	0.00	25,791.64	0.00	0.00
Support Serv - Staff & Personnel	57,947.63	0.00	0.00	57,947.63	57,947.63
Support Serv - Technology	58,886.46	0.00	1,138.54	57,747.92	57,747.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,484.98	0.00	5,484.98	0.00	0.00
Community Services	31,189.38	0.00	31,189.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	239,495.50	239,495.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	23,000.00	0.00	23,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,600.76	15,695.67	234,905.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,331,984.43	**343,837.38**	**3,973,905.96**	**1,014,241.09**	**241,038.77**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,709,459.52	49,503.58	1,659,955.94	0.00	0.00
Support Serv - Pupil	127,127.80	0.00	127,127.80	0.00	0.00
Support Serv - Instructional	199,434.48	2,637.34	196,797.14	0.00	0.00
Support Serv - Board of Ed	18,529.89	0.00	18,529.89	0.00	0.00
Support Serv - Executive Adm	236,348.88	0.00	236,348.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	313,302.30	0.00	313,302.30	0.00	0.00
Support Serv - Business	101,425.44	0.00	16,586.99	84,838.45	84,838.45
Operations and Maintenance	621,573.04	4,862.95	0.00	616,710.09	0.00
Pupil Transportation	15,927.15	0.00	15,927.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,382.91	0.00	14,382.91	0.00	0.00
Support Serv - Staff & Personnel	35,906.66	0.00	0.00	35,906.66	35,906.66
Support Serv - Technology	46,428.78	0.00	667.42	45,761.36	45,761.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,784.53	0.00	3,784.53	0.00	0.00
Community Services	16,465.41	0.00	16,465.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,306.81	18,306.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,000.00	0.00	6,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,934.97	41,679.03	180,255.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,706,338.57	**116,989.71**	**2,806,132.30**	**783,216.56**	**166,506.47**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,655,334.55	42,185.41	1,613,149.14	0.00	0.00
Support Serv - Pupil	249,841.13	0.00	249,841.13	0.00	0.00
Support Serv - Instructional	149,571.69	3,932.72	145,638.97	0.00	0.00
Support Serv - Board of Ed	150,688.22	0.00	150,688.22	0.00	0.00
Support Serv - Executive Adm	139,705.56	0.00	139,705.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,206.82	0.00	445,206.82	0.00	0.00
Support Serv - Business	51,771.31	50,963.40	0.00	807.91	807.91
Operations and Maintenance	978,109.96	2,374.99	10,397.49	965,337.48	0.00
Pupil Transportation	140,747.67	0.00	140,747.67	0.00	0.00
Support Serv - Planning & Research	8,800.00	0.00	8,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,475.81	0.00	9,475.81	0.00	0.00
Support Serv - Technology	2,020.00	0.00	0.00	2,020.00	2,020.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,159.13	0.00	3,159.13	0.00	0.00
Community Services	11,384.27	0.00	11,384.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,414.86	201,218.45	58,196.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,255,230.98	**300,674.97**	**2,986,390.62**	**968,165.39**	**2,827.91**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82962 New Beginnings Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	735,786.00	2,518.00	733,268.00	0.00	0.00
Support Serv - Pupil	38,989.00	0.00	38,989.00	0.00	0.00
Support Serv - Instructional	20,971.00	0.00	20,971.00	0.00	0.00
Support Serv - Board of Ed	28,374.00	0.00	28,374.00	0.00	0.00
Support Serv - Executive Adm	59,778.00	0.00	59,778.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,531.00	0.00	173,531.00	0.00	0.00
Support Serv - Business	24,575.00	1,815.00	0.00	22,760.00	22,760.00
Operations and Maintenance	129,702.00	811.00	0.00	128,891.00	0.00
Pupil Transportation	15,715.00	0.00	15,715.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	687.00	0.00	0.00	687.00	687.00
Support Serv - Technology	4,183.00	0.00	0.00	4,183.00	4,183.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,300.00	0.00	1,300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,840.00	94,598.00	7,242.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	215,462.00	215,462.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,072.00	5,072.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,555,965.00	**320,276.00**	**1,079,168.00**	**156,521.00**	**27,630.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,659,743.68	0.00	1,659,743.68	0.00	0.00
Support Serv - Pupil	111,597.67	0.00	111,597.67	0.00	0.00
Support Serv - Instructional	198,274.06	0.00	198,274.06	0.00	0.00
Support Serv - Board of Ed	86,073.32	0.00	86,073.32	0.00	0.00
Support Serv - Executive Adm	99,533.05	0.00	99,533.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	342,360.15	0.00	342,360.15	0.00	0.00
Support Serv - Business	176,125.76	13,606.00	0.00	162,519.76	162,519.76
Operations and Maintenance	403,640.66	0.00	0.00	403,640.66	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,342.99	0.00	5,000.00	46,342.99	46,342.99
Support Serv - Pupil Accounting	10,250.80	0.00	10,250.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,149.25	0.00	9,149.25	0.00	0.00
Community Services	1,707.32	0.00	1,707.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	102,527.17	0.00	102,527.17	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,856.33	13,575.27	225,281.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	643,237.50	643,237.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,134,419.71	**670,418.77**	**2,851,497.53**	**612,503.41**	**208,862.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,805,029.00	0.00	2,805,029.00	0.00	0.00
Support Serv - Pupil	174,199.00	0.00	174,199.00	0.00	0.00
Support Serv - Instructional	520,242.00	0.00	520,242.00	0.00	0.00
Support Serv - Board of Ed	83,053.00	0.00	83,053.00	0.00	0.00
Support Serv - Executive Adm	256,443.00	0.00	256,443.00	0.00	0.00
Support Serv - Grant Writer	26,367.00	0.00	26,367.00	0.00	0.00
Support Serv - School Adm	340,748.00	0.00	340,748.00	0.00	0.00
Support Serv - Business	96,375.00	0.00	0.00	96,375.00	96,375.00
Operations and Maintenance	1,296,963.00	0.00	0.00	1,296,963.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,016.00	0.00	32,016.00	0.00	0.00
Support Serv - Staff & Personnel	150,162.00	0.00	0.00	150,162.00	150,162.00
Support Serv - Technology	103,541.00	0.00	0.00	103,541.00	103,541.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,298.00	0.00	19,298.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	275,775.00	16,875.00	258,900.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,180,211.00	**16,875.00**	**4,516,295.00**	**1,647,041.00**	**350,078.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,511,547.00	0.00	2,511,547.00	0.00	0.00
Support Serv - Pupil	173,323.00	0.00	173,323.00	0.00	0.00
Support Serv - Instructional	531,895.00	0.00	531,895.00	0.00	0.00
Support Serv - Board of Ed	80,475.00	0.00	80,475.00	0.00	0.00
Support Serv - Executive Adm	252,485.00	0.00	252,485.00	0.00	0.00
Support Serv - Grant Writer	23,476.00	0.00	23,476.00	0.00	0.00
Support Serv - School Adm	382,450.00	0.00	382,450.00	0.00	0.00
Support Serv - Business	88,986.00	0.00	0.00	88,986.00	88,986.00
Operations and Maintenance	1,238,759.00	0.00	0.00	1,238,759.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,241.00	0.00	30,241.00	0.00	0.00
Support Serv - Staff & Personnel	141,187.00	0.00	0.00	141,187.00	141,187.00
Support Serv - Technology	92,188.00	0.00	0.00	92,188.00	92,188.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,818.00	0.00	17,818.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,493.00	6,401.00	111,092.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,682,323.00	**6,401.00**	**4,114,802.00**	**1,561,120.00**	**322,361.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,766,335.41	64,420.98	2,701,914.43	0.00	0.00
Support Serv - Pupil	105,087.50	0.00	105,087.50	0.00	0.00
Support Serv - Instructional	196,279.80	0.00	196,279.80	0.00	0.00
Support Serv - Board of Ed	23,200.72	0.00	23,200.72	0.00	0.00
Support Serv - Executive Adm	605,545.56	0.00	605,545.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	342,644.25	0.00	342,644.25	0.00	0.00
Support Serv - Business	6,142.89	4,054.25	0.00	2,088.64	2,088.64
Operations and Maintenance	352,845.29	7,550.30	0.00	345,294.99	0.00
Pupil Transportation	5,382.50	0.00	5,382.50	0.00	0.00
Support Serv - Planning & Research	72,339.53	0.00	72,339.53	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,721.55	0.00	0.00	6,721.55	6,721.55
Support Serv - Technology	4,458.75	0.00	0.00	4,458.75	4,458.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,775.00	0.00	5,775.00	0.00	0.00
Community Services	44,362.92	0.00	44,362.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,207.37	8,981.17	123,226.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	478,296.00	478,296.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,161,715.64	3,161,715.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,309,340.68	**3,725,018.34**	**4,225,758.41**	**358,563.93**	**13,268.94**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,214,523.00	0.00	3,214,523.00	0.00	0.00
Support Serv - Pupil	145,489.00	0.00	145,489.00	0.00	0.00
Support Serv - Instructional	555,143.00	0.00	555,143.00	0.00	0.00
Support Serv - Board of Ed	75,573.00	0.00	75,573.00	0.00	0.00
Support Serv - Executive Adm	223,414.00	0.00	223,414.00	0.00	0.00
Support Serv - Grant Writer	18,224.00	0.00	18,224.00	0.00	0.00
Support Serv - School Adm	421,195.00	0.00	421,195.00	0.00	0.00
Support Serv - Business	66,609.00	0.00	0.00	66,609.00	66,609.00
Operations and Maintenance	1,287,614.00	0.00	0.00	1,287,614.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,909.00	0.00	23,909.00	0.00	0.00
Support Serv - Staff & Personnel	103,783.00	0.00	0.00	103,783.00	103,783.00
Support Serv - Technology	71,562.00	0.00	0.00	71,562.00	71,562.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,338.00	0.00	13,338.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	383,194.00	18,460.00	364,734.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,603,570.00	**18,460.00**	**5,055,542.00**	**1,529,568.00**	**241,954.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82971 Blanche Kelso Bruce Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,853,212.00	499,709.00	7,353,503.00	0.00	0.00
Support Serv - Pupil	1,708,579.00	0.00	1,708,579.00	0.00	0.00
Support Serv - Instructional	453,175.00	0.00	453,175.00	0.00	0.00
Support Serv - Board of Ed	175,819.00	0.00	175,819.00	0.00	0.00
Support Serv - Executive Adm	2,525.00	0.00	2,525.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,574,097.00	0.00	1,574,097.00	0.00	0.00
Support Serv - Business	10,800.00	0.00	0.00	10,800.00	10,800.00
Operations and Maintenance	1,888,090.00	0.00	0.00	1,888,090.00	0.00
Pupil Transportation	49,101.00	0.00	49,101.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	50,550.00	0.00	0.00	50,550.00	50,550.00
Support Serv - Technology	411,940.00	0.00	0.00	411,940.00	411,940.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,177,888.00	**499,709.00**	**11,316,799.00**	**2,361,380.00**	**473,290.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,010,640.00	8,250.00	3,002,390.00	0.00	0.00
Support Serv - Pupil	152,695.00	0.00	152,695.00	0.00	0.00
Support Serv - Instructional	43,381.00	12,193.00	31,188.00	0.00	0.00
Support Serv - Board of Ed	48,647.00	0.00	48,647.00	0.00	0.00
Support Serv - Executive Adm	644,966.00	0.00	644,966.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,074.00	1,730.00	491,344.00	0.00	0.00
Support Serv - Business	68,432.00	7,117.00	0.00	61,315.00	61,315.00
Operations and Maintenance	464,287.00	15,084.00	0.00	449,203.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,076.00	55,186.00	0.00	33,890.00	33,890.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,729.00	24,731.00	26,998.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,035.00	0.00	231,035.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	941,843.00	941,843.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,239,805.00	**1,066,134.00**	**4,629,263.00**	**544,408.00**	**95,205.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,138,217.00	0.00	3,138,217.00	0.00	0.00
Support Serv - Pupil	153,794.00	0.00	153,794.00	0.00	0.00
Support Serv - Instructional	501,638.00	0.00	501,638.00	0.00	0.00
Support Serv - Board of Ed	80,343.00	0.00	80,343.00	0.00	0.00
Support Serv - Executive Adm	245,994.00	0.00	245,994.00	0.00	0.00
Support Serv - Grant Writer	23,247.00	0.00	23,247.00	0.00	0.00
Support Serv - School Adm	386,327.00	0.00	386,327.00	0.00	0.00
Support Serv - Business	88,117.00	0.00	0.00	88,117.00	88,117.00
Operations and Maintenance	1,335,618.00	0.00	0.00	1,335,618.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,599.00	0.00	28,599.00	0.00	0.00
Support Serv - Staff & Personnel	134,136.00	0.00	0.00	134,136.00	134,136.00
Support Serv - Technology	91,288.00	0.00	0.00	91,288.00	91,288.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,644.00	0.00	17,644.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	351,989.00	18,645.00	333,344.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,576,951.00	**18,645.00**	**4,909,147.00**	**1,649,159.00**	**313,541.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,785,827.78	24,860.00	4,760,967.78	0.00	0.00
Support Serv - Pupil	311,722.65	0.00	311,722.65	0.00	0.00
Support Serv - Instructional	531,724.72	20,394.00	511,330.72	0.00	0.00
Support Serv - Board of Ed	28,905.06	0.00	28,905.06	0.00	0.00
Support Serv - Executive Adm	579,125.99	0.00	579,125.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	247,441.78	0.00	247,441.78	0.00	0.00
Support Serv - Business	880,260.52	0.00	0.00	880,260.52	880,260.52
Operations and Maintenance	2,347,230.58	0.00	0.00	2,347,230.58	0.00
Pupil Transportation	96,227.36	0.00	96,227.36	0.00	0.00
Support Serv - Planning & Research	215,864.32	0.00	215,864.32	0.00	0.00
Support Serv - Communication	26,458.60	0.00	26,458.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,980.49	0.00	53,980.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	399,897.15	399,897.15	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	631,848.00	363,679.00	268,169.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,136,515.00	**808,830.15**	**7,100,193.75**	**3,227,491.10**	**880,260.52**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,494,829.00	0.00	2,494,829.00	0.00	0.00
Support Serv - Pupil	146,972.00	0.00	146,972.00	0.00	0.00
Support Serv - Instructional	661,784.00	0.00	661,784.00	0.00	0.00
Support Serv - Board of Ed	99,294.00	0.00	99,294.00	0.00	0.00
Support Serv - Executive Adm	284,778.00	0.00	284,778.00	0.00	0.00
Support Serv - Grant Writer	32,130.00	0.00	32,130.00	0.00	0.00
Support Serv - School Adm	390,202.00	0.00	390,202.00	0.00	0.00
Support Serv - Business	117,438.00	0.00	0.00	117,438.00	117,438.00
Operations and Maintenance	1,211,211.00	0.00	0.00	1,211,211.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,705.00	0.00	41,705.00	0.00	0.00
Support Serv - Staff & Personnel	190,541.00	0.00	0.00	190,541.00	190,541.00
Support Serv - Technology	126,170.00	0.00	0.00	126,170.00	126,170.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,516.00	0.00	23,516.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,738.00	9,543.00	138,195.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,968,308.00	**9,543.00**	**4,313,405.00**	**1,645,360.00**	**434,149.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,404,636.00	0.00	2,404,636.00	0.00	0.00
Support Serv - Pupil	53,418.00	0.00	53,418.00	0.00	0.00
Support Serv - Instructional	375,684.00	0.00	375,684.00	0.00	0.00
Support Serv - Board of Ed	60,412.00	0.00	60,412.00	0.00	0.00
Support Serv - Executive Adm	168,870.00	0.00	168,870.00	0.00	0.00
Support Serv - Grant Writer	11,716.00	0.00	11,716.00	0.00	0.00
Support Serv - School Adm	345,184.00	0.00	345,184.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	732,153.00	0.00	0.00	732,153.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,694.00	0.00	14,694.00	0.00	0.00
Support Serv - Staff & Personnel	73,904.00	0.00	0.00	73,904.00	73,904.00
Support Serv - Technology	46,009.00	0.00	0.00	46,009.00	46,009.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,100.00	14,033.00	237,067.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,613,527.00	**14,033.00**	**3,684,318.00**	**915,176.00**	**183,023.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,964,950.00	0.00	2,964,950.00	0.00	0.00
Support Serv - Pupil	142,972.00	0.00	142,972.00	0.00	0.00
Support Serv - Instructional	518,710.00	0.00	518,710.00	0.00	0.00
Support Serv - Board of Ed	71,557.00	0.00	71,557.00	0.00	0.00
Support Serv - Executive Adm	217,172.00	0.00	217,172.00	0.00	0.00
Support Serv - Grant Writer	18,509.00	0.00	18,509.00	0.00	0.00
Support Serv - School Adm	397,450.00	0.00	397,450.00	0.00	0.00
Support Serv - Business	70,157.00	0.00	0.00	70,157.00	70,157.00
Operations and Maintenance	1,292,798.00	0.00	0.00	1,292,798.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,451.00	0.00	25,451.00	0.00	0.00
Support Serv - Staff & Personnel	106,796.00	0.00	0.00	106,796.00	106,796.00
Support Serv - Technology	72,682.00	0.00	0.00	72,682.00	72,682.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,048.00	0.00	14,048.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,625.00	16,803.00	230,822.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,160,877.00	**16,803.00**	**4,601,641.00**	**1,542,433.00**	**249,635.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,998,593.00	5,173.00	1,993,420.00	0.00	0.00
Support Serv - Pupil	136,811.00	0.00	136,811.00	0.00	0.00
Support Serv - Instructional	44,282.00	0.00	44,282.00	0.00	0.00
Support Serv - Board of Ed	35,008.00	0.00	35,008.00	0.00	0.00
Support Serv - Executive Adm	485,380.00	0.00	485,380.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	424,289.00	897.00	423,392.00	0.00	0.00
Support Serv - Business	30,666.00	20,261.00	0.00	10,405.00	10,405.00
Operations and Maintenance	479,320.00	43,210.00	0.00	436,110.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,296.00	3,553.00	0.00	30,743.00	30,743.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	45,895.00	0.00	45,895.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,765.00	53,463.00	10,302.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	313,492.00	313,492.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,091,797.00	**440,049.00**	**3,174,490.00**	**477,258.00**	**41,148.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,028,431.10	6,668.32	2,021,762.78	0.00	0.00
Support Serv - Pupil	384,647.66	0.00	384,647.66	0.00	0.00
Support Serv - Instructional	574,784.99	136,883.80	437,901.19	0.00	0.00
Support Serv - Board of Ed	50,903.08	0.00	50,903.08	0.00	0.00
Support Serv - Executive Adm	836,866.14	0.00	836,866.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	34,522.49	0.00	34,522.49	0.00	0.00
Support Serv - Business	64,683.56	0.00	1,089.00	63,594.56	63,594.56
Operations and Maintenance	465,445.09	23,848.29	56.54	441,540.26	0.00
Pupil Transportation	22,951.89	11,525.00	11,426.89	0.00	0.00
Support Serv - Planning & Research	87,425.05	0.00	87,425.05	0.00	0.00
Support Serv - Communication	45.72	0.00	45.72	0.00	0.00
Support Serv - Staff & Personnel	39,849.88	0.00	0.00	39,849.88	39,849.88
Support Serv - Technology	87,521.58	14,790.00	0.00	72,731.58	72,731.58
Support Serv - Pupil Accounting	55,638.96	0.00	55,638.96	0.00	0.00
Support Serv - Central - Other	45.72	0.00	45.72	0.00	0.00
Support Serv - Other	13,176.21	0.00	13,176.21	0.00	0.00
Community Services	21,849.81	0.00	21,849.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,266.50	46,266.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,987.24	180,709.83	106,277.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,102,042.67	**420,691.74**	**4,063,634.65**	**617,716.28**	**176,176.02**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,039,897.10	49,490.00	2,990,407.10	0.00	0.00
Support Serv - Pupil	128,632.62	0.00	128,632.62	0.00	0.00
Support Serv - Instructional	412,334.36	28,853.43	383,480.93	0.00	0.00
Support Serv - Board of Ed	32,187.24	0.00	32,187.24	0.00	0.00
Support Serv - Executive Adm	404,303.61	15,389.00	388,914.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	226,010.23	0.00	226,010.23	0.00	0.00
Support Serv - Business	581,725.75	0.00	0.00	581,725.75	581,725.75
Operations and Maintenance	1,839,389.66	3,922.22	0.00	1,835,467.44	0.00
Pupil Transportation	61,656.92	0.00	61,656.92	0.00	0.00
Support Serv - Planning & Research	190,084.36	0.00	190,084.36	0.00	0.00
Support Serv - Communication	16,502.15	0.00	16,502.15	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	426,382.00	225,323.00	201,059.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,359,106.00	**322,977.65**	**4,618,935.16**	**2,417,193.19**	**581,725.75**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82984 Dr. Charles Drew Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,385,607.07	5,794.50	1,379,812.57	0.00	0.00
Support Serv - Pupil	106,584.25	0.00	106,584.25	0.00	0.00
Support Serv - Instructional	106,392.24	0.00	106,392.24	0.00	0.00
Support Serv - Board of Ed	71,527.76	0.00	71,527.76	0.00	0.00
Support Serv - Executive Adm	406,748.86	0.00	406,748.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	162,932.72	1,008.12	161,924.60	0.00	0.00
Support Serv - Business	33,700.71	8,600.62	0.00	25,100.09	25,100.09
Operations and Maintenance	182,407.82	23,651.25	0.00	158,756.57	0.00
Pupil Transportation	181,195.00	0.00	181,195.00	0.00	0.00
Support Serv - Planning & Research	36,862.79	0.00	36,862.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,377.94	0.00	1,192.00	5,185.94	5,185.94
Support Serv - Technology	19,289.54	0.00	0.00	19,289.54	19,289.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,062.59	0.00	6,062.59	0.00	0.00
Community Services	610.42	0.00	610.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,515.40	10,795.04	253,720.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	376,326.95	376,326.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,347,142.06	**426,176.48**	**2,712,633.44**	**208,332.14**	**49,575.57**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,120,327.00	0.00	3,120,327.00	0.00	0.00
Support Serv - Pupil	149,215.00	0.00	149,215.00	0.00	0.00
Support Serv - Instructional	622,697.00	0.00	622,697.00	0.00	0.00
Support Serv - Board of Ed	110,934.00	0.00	110,934.00	0.00	0.00
Support Serv - Executive Adm	276,547.00	0.00	276,547.00	0.00	0.00
Support Serv - Grant Writer	31,536.00	0.00	31,536.00	0.00	0.00
Support Serv - School Adm	421,442.00	0.00	421,442.00	0.00	0.00
Support Serv - Business	115,268.00	0.00	0.00	115,268.00	115,268.00
Operations and Maintenance	1,171,577.00	0.00	0.00	1,171,577.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,292.00	0.00	38,292.00	0.00	0.00
Support Serv - Staff & Personnel	179,599.00	0.00	0.00	179,599.00	179,599.00
Support Serv - Technology	123,839.00	0.00	0.00	123,839.00	123,839.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,081.00	0.00	23,081.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,406.00	21,778.00	401,628.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,807,760.00	**21,778.00**	**5,195,699.00**	**1,590,283.00**	**418,706.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,442,794.33	53,863.49	3,388,930.84	0.00	0.00
Support Serv - Pupil	155,486.75	0.00	155,486.75	0.00	0.00
Support Serv - Instructional	184,221.03	0.00	184,221.03	0.00	0.00
Support Serv - Board of Ed	61,108.46	0.00	61,108.46	0.00	0.00
Support Serv - Executive Adm	753,698.15	0.00	753,698.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,517.93	0.00	471,517.93	0.00	0.00
Support Serv - Business	45,352.08	14,010.48	0.00	31,341.60	31,341.60
Operations and Maintenance	517,594.27	25,702.90	0.00	491,891.37	0.00
Pupil Transportation	1,680.00	0.00	1,680.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,250.88	0.00	5,250.88	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	211,868.66	0.00	211,868.66	0.00	0.00
Support Serv - Other	19,418.82	0.00	19,418.82	0.00	0.00
Community Services	1,450.00	1,375.00	75.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	482,490.73	370,429.05	112,061.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	636,983.76	636,983.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,990,915.85	**1,102,364.68**	**5,365,318.20**	**523,232.97**	**31,341.60**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,334,921.03	24,045.99	1,310,875.04	0.00	0.00
Support Serv - Pupil	61,886.65	0.00	61,886.65	0.00	0.00
Support Serv - Instructional	426,099.25	20,394.00	405,705.25	0.00	0.00
Support Serv - Board of Ed	39,215.77	0.00	39,215.77	0.00	0.00
Support Serv - Executive Adm	203,923.67	0.00	203,923.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,426.00	0.00	121,426.00	0.00	0.00
Support Serv - Business	292,637.69	0.00	0.00	292,637.69	292,637.69
Operations and Maintenance	577,699.25	0.00	0.00	577,699.25	0.00
Pupil Transportation	49,744.31	0.00	49,744.31	0.00	0.00
Support Serv - Planning & Research	12,554.24	0.00	12,554.24	0.00	0.00
Support Serv - Communication	8,270.72	0.00	8,270.72	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	34,666.46	0.00	34,666.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,774.96	79,774.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,322.00	122,380.03	92,941.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,458,142.00	**246,594.98**	**2,341,210.08**	**870,336.94**	**292,637.69**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82991 Covenant House Academy Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	727,953.46	2,680.00	725,273.46	0.00	0.00
Support Serv - Pupil	313,551.59	0.00	313,551.59	0.00	0.00
Support Serv - Instructional	96,911.86	0.00	96,911.86	0.00	0.00
Support Serv - Board of Ed	95,814.05	0.00	95,814.05	0.00	0.00
Support Serv - Executive Adm	759,058.23	0.00	759,058.23	0.00	0.00
Support Serv - Grant Writer	15,470.00	0.00	15,470.00	0.00	0.00
Support Serv - School Adm	159,929.65	0.00	159,929.65	0.00	0.00
Support Serv - Business	72,504.55	6,283.82	0.00	66,220.73	66,220.73
Operations and Maintenance	404,155.45	0.00	17,154.28	387,001.17	0.00
Pupil Transportation	10,015.59	0.00	10,015.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	69,898.30	0.00	69,898.30	0.00	0.00
Support Serv - Staff & Personnel	29,315.61	0.00	0.00	29,315.61	29,315.61
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	276.72	0.00	276.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,754,855.06	**8,963.82**	**2,263,353.73**	**482,537.51**	**95,536.34**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82992 Northpointe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,271,870.27	0.00	1,271,870.27	0.00	0.00
Support Serv - Pupil	66,829.25	0.00	66,829.25	0.00	0.00
Support Serv - Instructional	180,306.78	0.00	180,306.78	0.00	0.00
Support Serv - Board of Ed	114,369.40	0.00	114,369.40	0.00	0.00
Support Serv - Executive Adm	108,536.98	0.00	108,536.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	146,190.99	0.00	146,190.99	0.00	0.00
Support Serv - Business	79,481.79	13,237.80	0.00	66,243.99	66,243.99
Operations and Maintenance	485,518.54	0.00	34,471.08	451,047.46	0.00
Pupil Transportation	88,795.00	0.00	88,795.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,608.83	0.00	0.00	32,608.83	32,608.83
Support Serv - Pupil Accounting	46,591.91	0.00	46,591.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,492.96	0.00	2,492.96	0.00	0.00
Community Services	3,269.84	0.00	3,269.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,496.63	176,398.53	17,098.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,820,359.17	**189,636.33**	**2,080,822.56**	**549,900.28**	**98,852.82**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,742,707.17	235,193.94	2,507,513.23	0.00	0.00
Support Serv - Pupil	384,481.65	0.00	384,481.65	0.00	0.00
Support Serv - Instructional	27,841.61	0.00	27,841.61	0.00	0.00
Support Serv - Board of Ed	30,098.20	0.00	30,098.20	0.00	0.00
Support Serv - Executive Adm	759,488.80	0.00	759,488.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,440.26	0.00	217,440.26	0.00	0.00
Support Serv - Business	202,751.12	0.00	0.00	202,751.12	202,751.12
Operations and Maintenance	1,846,701.75	0.00	0.00	1,846,701.75	0.00
Pupil Transportation	31,337.50	0.00	31,337.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	119,611.75	0.00	119,611.75	0.00	0.00
Support Serv - Technology	80,489.13	0.00	0.00	80,489.13	80,489.13
Support Serv - Pupil Accounting	90,469.70	0.00	90,469.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,924.35	0.00	83,924.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,060.45	207,031.65	78,028.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,902,403.44	**442,225.59**	**4,330,235.85**	**2,129,942.00**	**283,240.25**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,715,131.00	0.00	2,715,131.00	0.00	0.00
Support Serv - Pupil	135,724.00	0.00	135,724.00	0.00	0.00
Support Serv - Instructional	577,951.00	0.00	577,951.00	0.00	0.00
Support Serv - Board of Ed	72,626.00	0.00	72,626.00	0.00	0.00
Support Serv - Executive Adm	224,271.00	0.00	224,271.00	0.00	0.00
Support Serv - Grant Writer	19,205.00	0.00	19,205.00	0.00	0.00
Support Serv - School Adm	339,366.00	0.00	339,366.00	0.00	0.00
Support Serv - Business	70,196.00	0.00	0.00	70,196.00	70,196.00
Operations and Maintenance	1,300,905.00	0.00	0.00	1,300,905.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,879.00	0.00	27,879.00	0.00	0.00
Support Serv - Staff & Personnel	109,372.00	0.00	0.00	109,372.00	109,372.00
Support Serv - Technology	75,415.00	0.00	0.00	75,415.00	75,415.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,056.00	0.00	14,056.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,691.00	11,924.00	238,767.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,932,788.00	**11,924.00**	**4,364,976.00**	**1,555,888.00**	**254,983.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82996 Clara B. Ford Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,394,552.97	11,758.00	1,382,794.97	0.00	0.00
Support Serv - Pupil	101,536.00	0.00	101,536.00	0.00	0.00
Support Serv - Instructional	21,516.00	0.00	21,516.00	0.00	0.00
Support Serv - Board of Ed	29,018.00	0.00	29,018.00	0.00	0.00
Support Serv - Executive Adm	89,175.00	0.00	89,175.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	87,744.00	0.00	87,744.00	0.00	0.00
Support Serv - Business	46,604.00	0.00	0.00	46,604.00	46,604.00
Operations and Maintenance	116,456.62	0.00	0.00	116,456.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	46,073.00	0.00	0.00	46,073.00	46,073.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	39,887.00	39,887.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,958.00	14,958.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,987,520.59	**66,603.00**	**1,711,783.97**	**209,133.62**	**92,677.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,764,367.00	0.00	2,764,367.00	0.00	0.00
Support Serv - Pupil	125,790.00	0.00	125,790.00	0.00	0.00
Support Serv - Instructional	572,080.00	0.00	572,080.00	0.00	0.00
Support Serv - Board of Ed	66,017.00	0.00	66,017.00	0.00	0.00
Support Serv - Executive Adm	206,761.00	0.00	206,761.00	0.00	0.00
Support Serv - Grant Writer	16,033.00	0.00	16,033.00	0.00	0.00
Support Serv - School Adm	414,057.00	0.00	414,057.00	0.00	0.00
Support Serv - Business	63,110.00	0.00	0.00	63,110.00	63,110.00
Operations and Maintenance	1,526,053.00	0.00	0.00	1,526,053.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,788.00	0.00	25,788.00	0.00	0.00
Support Serv - Staff & Personnel	93,806.00	0.00	0.00	93,806.00	93,806.00
Support Serv - Technology	62,959.00	0.00	0.00	62,959.00	62,959.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,637.00	0.00	12,637.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,972.00	16,687.00	290,285.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,256,430.00	**16,687.00**	**4,493,815.00**	**1,745,928.00**	**219,875.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
82998 ACE Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,255,158.68	114,712.92	1,140,445.76	0.00	0.00
Support Serv - Pupil	95,684.58	0.00	95,684.58	0.00	0.00
Support Serv - Instructional	144,967.07	0.00	144,967.07	0.00	0.00
Support Serv - Board of Ed	56,827.48	3,977.91	52,849.57	0.00	0.00
Support Serv - Executive Adm	101,209.91	0.00	101,209.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,421.11	0.00	160,421.11	0.00	0.00
Support Serv - Business	128,250.65	12,237.28	9,654.26	106,359.11	106,359.11
Operations and Maintenance	81,217.34	0.00	299.94	80,917.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	143,192.23	0.00	6,787.93	136,404.30	136,404.30
Support Serv - Technology	44,788.09	0.00	1,400.00	43,388.09	43,388.09
Support Serv - Pupil Accounting	2,769.10	0.00	2,769.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	11,293.38	0.00	11,293.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,104.73	59,368.17	21,736.56	0.00	0.00
Special Revenue Funds					
Instructional	1,059,673.28	0.00	1,059,673.28	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	204,230.65	0.00	204,230.65	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	52,007.00	0.00	52,007.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	15,117.13	0.00	15,117.13	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,421.94	0.00	1,421.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,639,334.35	**190,296.28**	**3,081,969.17**	**367,068.90**	**286,151.50**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,359.24	0.00	32,359.24	0.00	0.00
Support Serv - Pupil	85,497.68	0.00	85,497.68	0.00	0.00
Support Serv - Instructional	811,574.88	0.00	811,574.88	0.00	0.00
Support Serv - Board of Ed	29,427.75	0.00	29,427.75	0.00	0.00
Support Serv - Executive Adm	160,386.53	0.00	160,386.53	0.00	0.00
Support Serv - Grant Writer	2,488.20	0.00	2,488.20	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	139,510.88	5,572.96	0.00	133,937.92	133,937.92
Operations and Maintenance	132,153.18	2,849.00	0.00	129,304.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,856.15	0.00	1,856.15	0.00	0.00
Support Serv - Staff & Personnel	3,554.10	0.00	0.00	3,554.10	3,554.10
Support Serv - Technology	592,510.79	4,903.64	755.71	586,851.44	586,851.44
Support Serv - Pupil Accounting	95,933.09	0.00	95,933.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	65.94	0.00	65.94	0.00	0.00
Payments to Government Agencies	1,460,526.51	1,460,526.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,925,280.66	197,571.49	5,727,709.17	0.00	0.00
Support Serv - Pupil	4,943,323.53	0.00	4,943,323.53	0.00	0.00
Support Serv - Instructional	1,746,687.77	20,428.00	1,726,259.77	0.00	0.00
Support Serv - Board of Ed	15,824.73	0.00	15,824.73	0.00	0.00
Support Serv - Executive Adm	113,372.15	0.00	113,372.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	344,779.37	0.00	344,779.37	0.00	0.00
Support Serv - Business	594,061.49	32,846.11	0.00	561,215.38	561,215.38
Operations and Maintenance	965,317.10	23,067.58	0.00	942,249.52	0.00
Pupil Transportation	941,059.49	0.00	941,059.49	0.00	0.00
Support Serv - Planning & Research	49,898.71	0.00	49,898.71	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,689.69	0.00	5,023.79	17,665.90	17,665.90
Support Serv - Technology	367,146.86	153,474.50	0.00	213,672.36	213,672.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,612.21	0.00	17,612.21	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,962.84	0.00	12,962.84	0.00	0.00
Payments to Government Agencies	2,609,189.64	2,609,189.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	502,283.35	502,283.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,719,334.51	**5,012,712.78**	**15,118,170.93**	**2,588,450.80**	**1,516,897.10**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,029,762.40	298,797.78	16,730,964.62	0.00	0.00
Support Serv - Pupil	928,710.99	0.00	928,710.99	0.00	0.00
Support Serv - Instructional	638,850.87	89,274.56	549,576.31	0.00	0.00
Support Serv - Board of Ed	90,053.82	0.00	90,053.82	0.00	0.00
Support Serv - Executive Adm	370,843.96	1,017.95	369,826.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,735,525.87	4,790.00	1,730,735.87	0.00	0.00
Support Serv - Business	544,221.30	5,533.89	24,766.32	513,921.09	513,921.09
Operations and Maintenance	2,587,014.82	80,914.79	0.00	2,506,100.03	0.00
Pupil Transportation	1,107,952.64	14,695.00	1,093,257.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	41,455.83	0.00	41,455.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	761,091.22	14,616.17	746,475.05	0.00	0.00
Community Services	8,305.82	0.00	8,305.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	35,171.97	0.00	24,550.00	10,621.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,250,668.41	678,070.85	572,597.56	0.00	0.00
Community Services	351,740.85	2,000.00	349,740.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,161,871.22	2,161,871.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	154,228.55	154,228.55	0.00	0.00	0.00
Trust Funds					
All Costs *	25,124.00	0.00	25,124.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,822,594.54	**3,505,810.76**	**23,286,140.69**	**3,030,643.09**	**513,921.09**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,816,646.25	17,962.59	4,798,683.66	0.00	0.00
Support Serv - Pupil	211,736.82	0.00	211,736.82	0.00	0.00
Support Serv - Instructional	161,556.41	0.00	161,556.41	0.00	0.00
Support Serv - Board of Ed	44,423.15	0.00	44,423.15	0.00	0.00
Support Serv - Executive Adm	214,869.27	0.00	214,869.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	564,079.04	0.00	564,079.04	0.00	0.00
Support Serv - Business	255,233.17	9,718.44	0.00	245,514.73	245,514.73
Operations and Maintenance	652,873.63	14,240.38	15,324.46	623,308.79	0.00
Pupil Transportation	376,860.01	0.00	376,860.01	0.00	0.00
Support Serv - Planning & Research	8,571.63	0.00	8,571.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,178.86	0.00	7,178.86	0.00	0.00
Support Serv - Technology	148,746.09	51,504.78	0.00	97,241.31	97,241.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,715.23	8,956.60	202,758.63	0.00	0.00
Community Services	32,656.69	0.00	32,656.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	528,598.67	225,761.46	302,837.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	788,150.00	788,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,167.62	2,167.62	0.00	0.00	0.00
Trust Funds					
All Costs *	15,800.00	0.00	15,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,041,862.54	**1,118,461.87**	**6,957,335.84**	**966,064.83**	**342,756.04**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,755,049.57	8,899.99	3,746,149.58	0.00	0.00
Support Serv - Pupil	127,629.57	0.00	127,629.57	0.00	0.00
Support Serv - Instructional	52,742.09	0.00	52,742.09	0.00	0.00
Support Serv - Board of Ed	70,285.34	0.00	70,285.34	0.00	0.00
Support Serv - Executive Adm	208,368.57	0.00	208,368.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,435.93	0.00	317,435.93	0.00	0.00
Support Serv - Business	75,169.05	3,388.17	3,639.14	68,141.74	68,141.74
Operations and Maintenance	644,267.82	4,950.00	0.00	639,317.82	0.00
Pupil Transportation	470,358.19	77,747.00	392,611.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,516.60	0.00	2,516.60	0.00	0.00
Support Serv - Technology	213,502.56	66,904.52	24,417.30	122,180.74	122,180.74
Support Serv - Pupil Accounting	63,710.90	0.00	63,710.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,231.50	4,374.41	137,857.09	0.00	0.00
Community Services	16,911.99	0.00	16,911.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	724.73	0.00	695.74	28.99	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,155.97	236,149.03	177,006.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	633,524.97	633,524.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,029,581.10	1,029,581.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,237,166.45	**2,065,519.19**	**5,341,977.97**	**829,669.29**	**190,322.48**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
84000 State of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2014-2015 Federal Indirect Cost Rate
84060 Education Achievement Authority of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,087,319.29	11,378.83	25,075,940.46	0.00	0.00
Support Serv - Pupil	8,056,348.84	0.00	8,056,348.84	0.00	0.00
Support Serv - Instructional	16,243,798.71	1,643,839.02	14,599,959.69	0.00	0.00
Support Serv - Board of Ed	49,181.58	0.00	49,181.58	0.00	0.00
Support Serv - Executive Adm	1,978,331.82	0.00	1,978,331.82	0.00	0.00
Support Serv - Grant Writer	72,139.06	0.00	72,139.06	0.00	0.00
Support Serv - School Adm	5,705,686.91	0.00	5,705,686.91	0.00	0.00
Support Serv - Business	854,407.29	55,906.89	0.00	798,500.40	798,500.40
Operations and Maintenance	18,961,103.90	12,839.00	1,255,872.61	17,692,392.29	0.00
Pupil Transportation	3,615,196.07	0.00	3,615,196.07	0.00	0.00
Support Serv - Planning & Research	404,872.50	0.00	404,872.50	0.00	0.00
Support Serv - Communication	355,225.60	0.00	355,225.60	0.00	0.00
Support Serv - Staff & Personnel	467,383.08	0.00	60,478.48	406,904.60	406,904.60
Support Serv - Technology	1,213,095.68	17,101.76	97,001.68	1,098,992.24	1,098,992.24
Support Serv - Pupil Accounting	39,150.88	0.00	39,150.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,137.95	0.00	471,137.95	0.00	0.00
Community Services	428,599.27	0.00	428,599.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,006,092.00	10,006,092.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	94,009,070.43	**11,747,157.50**	**62,265,123.40**	**19,996,789.53**	**2,304,397.24**