Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,525,937.04	0.00	4,525,937.04	0.00	0.00
Support Serv - Pupil	172,022.64	0.00	172,022.64	0.00	0.00
Support Serv - Instructional	65,447.88	0.00	65,447.88	0.00	0.00
Support Serv - Board of Ed	36,320.55	0.00	36,320.55	0.00	0.00
Support Serv - Executive Adm	189,218.77	0.00	189,218.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	453,138.20	0.00	453,138.20	0.00	0.00
Support Serv - Business	223,640.10	0.00	0.00	223,640.10	223,640.10
Operations and Maintenance	596,380.72	75,782.44	0.00	520,598.28	0.00
Pupil Transportation	480,249.78	25,062.97	455,186.81	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	205,281.78	46,273.46	0.00	159,008.32	159,008.32
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	336,152.87	7,627.54	328,525.33	0.00	0.00
Community Services	82.58	82.58	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,300.21	1,300.21	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	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 **	733,818.76	733,818.76	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
	8,018,991.88	**889,947.96**	**6,225,797.22**	**903,246.70**	**382,648.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	492,684.85	2,077.79	490,607.06	0.00	0.00
Support Serv - Pupil	8,455.80	0.00	8,455.80	0.00	0.00
Support Serv - Instructional	23,696.33	0.00	23,696.33	0.00	0.00
Support Serv - Board of Ed	11,813.84	0.00	11,813.84	0.00	0.00
Support Serv - Executive Adm	50,894.37	0.00	50,894.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	22,271.49	0.00	22,271.49	0.00	0.00
Support Serv - Business	62,848.18	1,602.57	0.00	61,245.61	61,245.61
Operations and Maintenance	75,915.10	0.00	0.00	75,915.10	0.00
Pupil Transportation	93,960.66	0.00	93,960.66	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	7,675.12	0.00	0.00	7,675.12	7,675.12
Support Serv - Pupil Accounting	7,893.92	0.00	7,893.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,424.24	0.00	1,424.24	0.00	0.00
Payments to Government Agencies	8,349.00	8,349.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	903.72	0.00	894.68	9.04	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	47,421.29	10,196.11	37,225.18	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
	916,207.91	**22,225.47**	**749,137.57**	**144,844.87**	**68,920.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	368,245.75	0.00	368,245.75	0.00	0.00
Support Serv - Pupil	11,320.25	0.00	11,320.25	0.00	0.00
Support Serv - Instructional	1,989.24	0.00	1,989.24	0.00	0.00
Support Serv - Board of Ed	17,278.43	0.00	17,278.43	0.00	0.00
Support Serv - Executive Adm	168,643.96	0.00	168,643.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322.26	0.00	322.26	0.00	0.00
Support Serv - Business	22,704.10	395.96	0.00	22,308.14	22,308.14
Operations and Maintenance	133,126.14	637.18	0.00	132,488.96	0.00
Pupil Transportation	47,280.54	2,500.00	44,780.54	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	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	2,383.76	0.00	0.00	2,383.76	2,383.76
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	14,907.30	736.49	14,170.81	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,829.98	22,901.91	22,928.07	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	25,667.31	25,667.31	0.00	0.00	0.00
Trust Funds					
All Costs *	117.34	0.00	117.34	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
	860,816.36	**52,838.85**	**650,796.65**	**157,180.86**	**24,691.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,705,867.68	4,227.05	3,701,640.63	0.00	0.00
Support Serv - Pupil	216,965.91	0.00	216,965.91	0.00	0.00
Support Serv - Instructional	223,880.50	16,526.96	207,353.54	0.00	0.00
Support Serv - Board of Ed	18,853.38	0.00	18,853.38	0.00	0.00
Support Serv - Executive Adm	101,781.06	0.00	101,781.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	303,676.07	0.00	303,676.07	0.00	0.00
Support Serv - Business	198,025.97	0.00	0.00	198,025.97	198,025.97
Operations and Maintenance	693,506.17	2,070.60	0.00	691,435.57	0.00
Pupil Transportation	363,485.02	8,100.00	355,385.02	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	2,182.32	0.00	249.00	1,933.32	1,933.32
Support Serv - Technology	115,781.94	51,102.00	0.00	64,679.94	64,679.94
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	196,758.39	6,187.00	190,571.39	0.00	0.00
Community Services	600.00	0.00	600.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	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	282,271.97	131,836.07	150,435.90	0.00	0.00
Community Services	116,923.47	0.00	116,923.47	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 **	663,006.37	663,006.37	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
	7,205,666.22	**883,056.05**	**5,364,435.37**	**958,174.80**	**264,639.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,983,012.69	0.00	1,983,012.69	0.00	0.00
Support Serv - Pupil	51,605.94	0.00	51,605.94	0.00	0.00
Support Serv - Instructional	14,942.14	0.00	14,942.14	0.00	0.00
Support Serv - Board of Ed	26,620.58	0.00	26,620.58	0.00	0.00
Support Serv - Executive Adm	28,961.99	0.00	28,961.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	244,330.06	0.00	244,330.06	0.00	0.00
Support Serv - Business	112,488.61	10,716.50	0.00	101,772.11	101,772.11
Operations and Maintenance	261,121.80	17,191.00	0.00	243,930.80	0.00
Pupil Transportation	310,831.21	24,000.00	286,831.21	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	417.00	0.00	417.00	0.00	0.00
Support Serv - Technology	49,934.32	0.00	0.00	49,934.32	49,934.32
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	45,713.55	0.00	45,713.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	8,540.00	8,540.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,044.55	83,471.41	78,573.14	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 **	580,728.07	580,728.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,168.94	18,168.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,899,461.45	**742,815.92**	**2,761,008.30**	**395,637.23**	**151,706.43**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,320,952.97	19,061.91	1,301,891.06	0.00	0.00
Support Serv - Pupil	36,561.23	0.00	36,561.23	0.00	0.00
Support Serv - Instructional	786,409.33	8,806.63	777,602.70	0.00	0.00
Support Serv - Board of Ed	36,442.09	0.00	36,442.09	0.00	0.00
Support Serv - Executive Adm	492,911.63	0.00	492,911.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	65,341.42	0.00	65,341.42	0.00	0.00
Support Serv - Business	608,261.29	5,426.71	0.00	602,834.58	602,834.58
Operations and Maintenance	200,793.68	19,918.30	702.95	180,172.43	0.00
Pupil Transportation	4,814.31	0.00	4,814.31	0.00	0.00
Support Serv - Planning & Research	150,749.26	0.00	150,749.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	241,186.80	3,608.33	0.00	237,578.47	237,578.47
Support Serv - Technology	833,944.35	145,824.34	0.00	688,120.01	688,120.01
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	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	317,905.80	317,905.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,400,159.22	483,086.92	5,917,072.30	0.00	0.00
Support Serv - Pupil	3,730,020.01	24,267.65	3,705,752.36	0.00	0.00
Support Serv - Instructional	1,265,961.71	11,918.78	1,254,042.93	0.00	0.00
Support Serv - Board of Ed	103,032.52	0.00	103,032.52	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	492,984.68	4,264.22	488,720.46	0.00	0.00
Support Serv - Business	82,387.45	48,146.56	0.00	34,240.89	34,240.89
Operations and Maintenance	887,806.97	3,659.01	0.00	884,147.96	0.00
Pupil Transportation	1,762,333.39	284,901.00	1,477,432.39	0.00	0.00
Support Serv - Planning & Research	91,340.76	1,179.98	90,160.78	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,723.45	0.00	25,594.99	128.46	128.46
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	0.00	0.00	0.00	0.00	0.00
Community Services	1,637,364.95	1,049.72	1,636,315.23	0.00	0.00
Payments to Government Agencies	3,004,568.43	3,004,568.43	0.00	0.00	0.00
Facilities Acquisition	142,342.22	142,342.22	0.00	0.00	0.00
Debt Service Funds					
All Costs **	351,146.26	351,146.26	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
	25,073,446.18	**4,881,082.77**	**17,565,140.61**	**2,627,222.80**	**1,562,902.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,947,724.84	222,972.69	14,724,752.15	0.00	0.00
Support Serv - Pupil	789,741.64	0.00	789,741.64	0.00	0.00
Support Serv - Instructional	450,505.13	0.00	450,505.13	0.00	0.00
Support Serv - Board of Ed	74,769.37	0.00	74,769.37	0.00	0.00
Support Serv - Executive Adm	351,594.32	0.00	351,594.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,281,218.94	0.00	1,281,218.94	0.00	0.00
Support Serv - Business	335,795.21	6,860.60	67,483.88	261,450.73	261,450.73
Operations and Maintenance	2,590,358.36	79,313.88	0.00	2,511,044.48	0.00
Pupil Transportation	710,381.93	86,418.58	623,963.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,693.05	0.00	56,693.05	0.00	0.00
Support Serv - Staff & Personnel	6,509.25	0.00	6,509.25	0.00	0.00
Support Serv - Technology	402,084.03	51,417.32	0.00	350,666.71	350,666.71
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	423,810.60	9,981.62	413,828.98	0.00	0.00
Community Services	601,443.47	4,870.20	596,573.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,629.00	43,629.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	778,149.01	349,573.27	428,575.74	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 **	4,382,639.73	4,382,639.73	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
	28,227,047.88	**5,237,676.89**	**19,866,209.07**	**3,123,161.92**	**612,117.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,517,516.74	47,114.99	11,470,401.75	0.00	0.00
Support Serv - Pupil	857,057.33	0.00	857,057.33	0.00	0.00
Support Serv - Instructional	242,301.78	0.00	242,301.78	0.00	0.00
Support Serv - Board of Ed	125,106.07	0.00	125,106.07	0.00	0.00
Support Serv - Executive Adm	500,699.89	0.00	500,699.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,213,518.15	0.00	1,213,518.15	0.00	0.00
Support Serv - Business	273,342.41	2,122.53	0.00	271,219.88	271,219.88
Operations and Maintenance	2,029,270.79	2,210.05	0.00	2,027,060.74	0.00
Pupil Transportation	741,267.85	6,314.00	734,953.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	83,817.41	0.00	83,817.41	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	558,110.40	170,817.75	0.00	387,292.65	387,292.65
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	554,853.99	0.00	554,853.99	0.00	0.00
Community Services	395,184.93	0.00	395,184.93	0.00	0.00
Payments to Government Agencies	7,833.80	7,833.80	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	879,908.44	388,737.93	491,170.51	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 **	4,335,696.29	4,335,696.29	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
	24,315,486.27	**4,960,847.34**	**16,669,065.66**	**2,685,573.27**	**658,512.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,633,203.47	0.00	13,633,203.47	0.00	0.00
Support Serv - Pupil	1,473,256.08	0.00	1,473,256.08	0.00	0.00
Support Serv - Instructional	983,449.07	0.00	983,449.07	0.00	0.00
Support Serv - Board of Ed	54,632.06	0.00	54,632.06	0.00	0.00
Support Serv - Executive Adm	415,940.20	0.00	415,940.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,465,024.84	0.00	1,465,024.84	0.00	0.00
Support Serv - Business	455,677.71	58,410.68	0.00	397,267.03	397,267.03
Operations and Maintenance	2,361,969.04	0.00	20,371.44	2,341,597.60	0.00
Pupil Transportation	1,153,487.53	76,286.00	1,077,201.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	54,027.67	0.00	54,027.67	0.00	0.00
Support Serv - Staff & Personnel	9,599.67	0.00	5,250.00	4,349.67	4,349.67
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	78,854.95	0.00	78,854.95	0.00	0.00
Support Serv - Other	341,676.63	0.00	341,676.63	0.00	0.00
Community Services	197,771.51	584.41	197,187.10	0.00	0.00
Payments to Government Agencies	700.00	700.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,043,200.42	533,089.10	510,111.32	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 **	4,677,321.62	4,677,321.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,289,944.75	12,289,944.75	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
	40,689,737.22	**17,636,336.56**	**20,310,186.36**	**2,743,214.30**	**401,616.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,503,764.76	0.00	15,503,764.76	0.00	0.00
Support Serv - Pupil	1,780,439.14	0.00	1,780,439.14	0.00	0.00
Support Serv - Instructional	1,051,503.20	1,999.98	1,049,503.22	0.00	0.00
Support Serv - Board of Ed	161,247.00	0.00	161,247.00	0.00	0.00
Support Serv - Executive Adm	261,792.12	0.00	261,792.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,543,952.09	0.00	1,543,952.09	0.00	0.00
Support Serv - Business	520,394.51	0.00	0.00	520,394.51	520,394.51
Operations and Maintenance	2,398,433.94	16,647.30	0.00	2,381,786.64	0.00
Pupil Transportation	978,190.67	8,370.00	969,820.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	82,731.01	0.00	82,731.01	0.00	0.00
Support Serv - Staff & Personnel	128,347.97	0.00	781.76	127,566.21	127,566.21
Support Serv - Technology	566,948.84	40,640.90	0.00	526,307.94	526,307.94
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	665,441.65	850.00	664,591.65	0.00	0.00
Community Services	263,659.74	401.71	263,258.03	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	1,387,469.05	616,662.87	770,806.18	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 **	3,846,273.98	3,846,273.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,207,167.57	2,207,167.57	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
	33,347,757.24	**6,739,014.31**	**23,052,687.63**	**3,556,055.30**	**1,174,268.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,197,394.65	112,253.61	7,085,141.04	0.00	0.00
Support Serv - Pupil	424,051.17	0.00	424,051.17	0.00	0.00
Support Serv - Instructional	281,216.69	0.00	281,216.69	0.00	0.00
Support Serv - Board of Ed	89,788.97	0.00	89,788.97	0.00	0.00
Support Serv - Executive Adm	295,577.29	0.00	295,577.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,691.06	119.96	694,571.10	0.00	0.00
Support Serv - Business	244,165.79	46,839.71	0.00	197,326.08	197,326.08
Operations and Maintenance	1,588,998.10	20,932.58	640.00	1,567,425.52	0.00
Pupil Transportation	819,422.68	87,901.54	731,521.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,918.75	0.00	3,918.75	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	319,071.26	133,445.95	0.00	185,625.31	185,625.31
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	289,396.67	8,732.38	280,664.29	0.00	0.00
Community Services	70,623.67	0.00	70,623.67	0.00	0.00
Payments to Government Agencies	30,130.00	30,130.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	818,037.88	402,641.74	415,396.14	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 **	1,548,043.19	1,548,043.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	111,498.02	111,498.02	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
	14,826,025.84	**2,502,538.68**	**10,373,110.25**	**1,950,376.91**	**382,951.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,172,470.91	0.00	3,172,470.91	0.00	0.00
Support Serv - Pupil	124,608.52	0.00	124,608.52	0.00	0.00
Support Serv - Instructional	37,374.39	0.00	37,374.39	0.00	0.00
Support Serv - Board of Ed	65,816.15	0.00	65,816.15	0.00	0.00
Support Serv - Executive Adm	88,864.46	0.00	88,864.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,587.56	0.00	358,587.56	0.00	0.00
Support Serv - Business	126,373.32	10,080.03	0.00	116,293.29	116,293.29
Operations and Maintenance	493,854.53	16,675.46	5,822.00	471,357.07	0.00
Pupil Transportation	180,591.51	0.00	180,591.51	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	983.32	0.00	983.32	0.00	0.00
Support Serv - Technology	114,376.50	22,549.81	0.00	91,826.69	91,826.69
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	166,308.29	13,430.98	152,877.31	0.00	0.00
Community Services	627.55	0.00	627.55	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	209,658.77	95,413.76	114,245.01	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	8,070.00	8,070.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	883,850.69	883,850.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,032,416.47	**1,050,070.73**	**4,302,868.69**	**679,477.05**	**208,119.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,916,177.61	59.37	7,916,118.24	0.00	0.00
Support Serv - Pupil	622,802.00	0.00	622,802.00	0.00	0.00
Support Serv - Instructional	165,430.23	0.00	165,430.23	0.00	0.00
Support Serv - Board of Ed	124,677.05	0.00	124,677.05	0.00	0.00
Support Serv - Executive Adm	286,745.16	0.00	286,745.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	781,604.88	0.00	781,604.88	0.00	0.00
Support Serv - Business	200,569.30	26,625.00	0.00	173,944.30	173,944.30
Operations and Maintenance	1,506,611.59	0.00	0.00	1,506,611.59	0.00
Pupil Transportation	831,418.68	0.00	831,418.68	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	489,443.56	125,848.88	0.00	363,594.68	363,594.68
Support Serv - Pupil Accounting	10,147.55	0.00	10,147.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,019.55	15,726.92	352,292.63	0.00	0.00
Community Services	18,514.20	0.00	18,514.20	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	622,194.93	273,638.31	348,556.62	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 **	2,585,688.00	2,585,688.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,530,044.29	**3,027,586.48**	**11,458,307.24**	**2,044,150.57**	**537,538.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,340,285.12	7,989.33	5,332,295.79	0.00	0.00
Support Serv - Pupil	442,155.79	0.00	442,155.79	0.00	0.00
Support Serv - Instructional	167,020.90	23,600.00	143,420.90	0.00	0.00
Support Serv - Board of Ed	28,133.96	0.00	28,133.96	0.00	0.00
Support Serv - Executive Adm	237,404.72	0.00	237,404.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	558,191.23	0.00	558,191.23	0.00	0.00
Support Serv - Business	285,496.85	38,400.54	0.00	247,096.31	247,096.31
Operations and Maintenance	712,852.26	0.00	0.00	712,852.26	0.00
Pupil Transportation	274,833.73	0.00	274,833.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,465.83	0.00	29,465.83	0.00	0.00
Support Serv - Staff & Personnel	16,590.33	0.00	0.00	16,590.33	16,590.33
Support Serv - Technology	136,320.35	0.00	0.00	136,320.35	136,320.35
Support Serv - Pupil Accounting	1,319.49	0.00	1,319.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,739.47	16,559.93	244,179.54	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,397.24	127,985.38	132,411.86	0.00	0.00
Community Services	144,435.22	2,025.90	142,409.32	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 **	1,828,749.59	1,828,749.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	743,455.49	743,455.49	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
	11,467,847.57	**2,788,766.16**	**7,566,222.16**	**1,112,859.25**	**400,006.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,810,940.16	744.54	15,810,195.62	0.00	0.00
Support Serv - Pupil	1,257,419.93	0.00	1,257,419.93	0.00	0.00
Support Serv - Instructional	749,154.48	0.00	749,154.48	0.00	0.00
Support Serv - Board of Ed	56,902.60	0.00	56,902.60	0.00	0.00
Support Serv - Executive Adm	264,759.06	0.00	264,759.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,499,419.68	8,404.35	1,491,015.33	0.00	0.00
Support Serv - Business	374,298.20	3,798.20	0.00	370,500.00	370,500.00
Operations and Maintenance	2,340,381.18	19,502.34	4,500.00	2,316,378.84	0.00
Pupil Transportation	1,308,672.18	36,507.49	1,272,164.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,607.40	0.00	16,607.40	0.00	0.00
Support Serv - Staff & Personnel	43,390.36	0.00	1,958.23	41,432.13	41,432.13
Support Serv - Technology	151,908.66	0.00	0.00	151,908.66	151,908.66
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	603,193.31	7,260.35	595,932.96	0.00	0.00
Community Services	195,053.50	0.00	195,053.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,675.01	5,675.01	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	822,529.72	434,604.31	387,925.41	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 **	3,654,446.60	3,654,446.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,980,444.08	1,980,444.08	0.00	0.00	0.00
Trust Funds					
All Costs *	12.00	0.00	12.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,135,208.11	**6,151,387.27**	**22,103,601.21**	**2,880,219.63**	**563,840.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	404,198.29	7,250.91	396,947.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,235.58	0.00	3,235.58	0.00	0.00
Support Serv - Board of Ed	14,881.91	0.00	14,881.91	0.00	0.00
Support Serv - Executive Adm	53,355.66	0.00	53,355.66	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	13,604.96	7,575.54	0.00	6,029.42	6,029.42
Operations and Maintenance	66,237.58	5,412.98	0.00	60,824.60	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	1,480.00	0.00	0.00	1,480.00	1,480.00
Support Serv - Pupil Accounting	0.00	0.00	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
	556,993.98	**20,239.43**	**468,420.53**	**68,334.02**	**7,509.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	585,245.57	0.00	585,245.57	0.00	0.00
Support Serv - Pupil	63,101.00	0.00	63,101.00	0.00	0.00
Support Serv - Instructional	22,438.69	0.00	22,438.69	0.00	0.00
Support Serv - Board of Ed	8,823.24	0.00	8,823.24	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,821.89	0.00	56,821.89	0.00	0.00
Support Serv - Business	16,393.88	0.00	0.00	16,393.88	16,393.88
Operations and Maintenance	35,497.35	1,544.75	0.00	33,952.60	0.00
Pupil Transportation	31,838.07	0.00	31,838.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	304.72	0.00	304.72	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
	820,464.41	**1,544.75**	**768,573.18**	**50,346.48**	**16,393.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	536,432.67	0.00	536,432.67	0.00	0.00
Support Serv - Pupil	17,127.93	0.00	17,127.93	0.00	0.00
Support Serv - Instructional	559,739.28	0.00	559,739.28	0.00	0.00
Support Serv - Board of Ed	47,801.57	0.00	47,801.57	0.00	0.00
Support Serv - Executive Adm	369,666.11	0.00	369,666.11	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	360,639.46	2,007.18	41,227.10	317,405.18	317,405.18
Operations and Maintenance	62,996.53	0.00	6,372.99	56,623.54	0.00
Pupil Transportation	77.25	0.00	77.25	0.00	0.00
Support Serv - Planning & Research	2,352.64	0.00	2,352.64	0.00	0.00
Support Serv - Communication	2,637.56	0.00	2,637.56	0.00	0.00
Support Serv - Staff & Personnel	2,134.08	0.00	1,972.08	162.00	162.00
Support Serv - Technology	59,024.51	13,478.47	1,711.64	43,834.40	43,834.40
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	0.00	0.00	0.00	0.00	0.00
Community Services	6,036.13	0.00	6,036.13	0.00	0.00
Payments to Government Agencies	259,081.62	259,081.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,248,723.56	0.00	1,248,723.56	0.00	0.00
Support Serv - Pupil	2,489,657.12	629.43	2,489,027.69	0.00	0.00
Support Serv - Instructional	780,816.88	129.99	780,686.89	0.00	0.00
Support Serv - Board of Ed	2,706.74	0.00	2,706.74	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	23,918.61	15,857.25	0.00	8,061.36	8,061.36
Operations and Maintenance	145,061.96	0.00	0.00	145,061.96	0.00
Pupil Transportation	330,807.18	0.00	330,807.18	0.00	0.00
Support Serv - Planning & Research	116,637.66	0.00	116,637.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,218.00	0.00	11,218.00	0.00	0.00
Support Serv - Technology	71,417.77	0.00	71,417.77	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,620.87	0.00	5,620.87	0.00	0.00
Community Services	658.18	0.00	658.18	0.00	0.00
Payments to Government Agencies	1,344,529.79	1,344,529.79	0.00	0.00	0.00
Facilities Acquisition	18,786.32	18,786.32	0.00	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
	8,876,307.98	**1,654,500.05**	**6,650,659.49**	**571,148.44**	**369,462.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,731,727.63	46,702.50	21,685,025.13	0.00	0.00
Support Serv - Pupil	1,320,081.42	14,680.00	1,305,401.42	0.00	0.00
Support Serv - Instructional	971,551.37	0.00	971,551.37	0.00	0.00
Support Serv - Board of Ed	75,772.08	0.00	75,772.08	0.00	0.00
Support Serv - Executive Adm	273,575.02	0.00	273,575.02	0.00	0.00
Support Serv - Grant Writer	1,104.75	0.00	1,104.75	0.00	0.00
Support Serv - School Adm	2,230,979.57	0.00	2,230,979.57	0.00	0.00
Support Serv - Business	586,993.12	48,835.91	22,844.05	515,313.16	515,313.16
Operations and Maintenance	3,486,437.06	9,166.51	4,162.42	3,473,108.13	0.00
Pupil Transportation	1,926,845.25	0.00	1,926,845.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,182.27	0.00	33,182.27	0.00	0.00
Support Serv - Staff & Personnel	171,584.46	0.00	26,531.46	145,053.00	145,053.00
Support Serv - Technology	594,687.34	14,483.08	20,128.65	560,075.61	560,075.61
Support Serv - Pupil Accounting	45,685.03	0.00	45,685.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	415,362.58	0.00	415,362.58	0.00	0.00
Community Services	403,316.43	0.00	403,316.43	0.00	0.00
Payments to Government Agencies	138,648.22	138,648.22	0.00	0.00	0.00
Facilities Acquisition	11,000.00	11,000.00	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	2,148.84	0.00	2,148.84	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	2,192,970.19	1,079,507.79	1,113,462.40	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 **	1,882,673.15	1,882,673.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	402,538.03	402,538.03	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	4,901,914.02	4,901,914.02	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,806,777.83	**8,550,149.21**	**30,563,078.72**	**4,693,549.90**	**1,220,441.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
04901 Bingham Arts Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	732,966.58	0.00	732,966.58	0.00	0.00
Support Serv - Pupil	23,915.25	0.00	23,915.25	0.00	0.00
Support Serv - Instructional	54,533.19	0.00	54,533.19	0.00	0.00
Support Serv - Board of Ed	21,658.00	0.00	21,658.00	0.00	0.00
Support Serv - Executive Adm	215,087.80	0.00	215,087.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,571.60	0.00	152,571.60	0.00	0.00
Support Serv - Business	8,553.00	0.00	0.00	8,553.00	8,553.00
Operations and Maintenance	462,164.63	2,170.00	2,239.00	457,755.63	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,749.78	0.00	1,609.00	140.78	140.78
Support Serv - Technology	6,109.08	0.00	0.00	6,109.08	6,109.08
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	0.00	0.00	0.00	0.00	0.00
Community Services	24,107.10	0.00	24,107.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,098.00	2,098.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,885.26	0.00	3,885.26	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,682.85	107,452.85	230.00	0.00	0.00
Community Services	5,081.73	0.00	5,081.73	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 **	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
	1,822,163.85	**111,720.85**	**1,237,884.51**	**472,558.49**	**14,802.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	927,212.24	0.00	927,212.24	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	420.40	0.00	420.40	0.00	0.00
Support Serv - Board of Ed	13,223.45	0.00	13,223.45	0.00	0.00
Support Serv - Executive Adm	200,688.02	0.00	200,688.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	46,905.35	4,951.80	0.00	41,953.55	41,953.55
Operations and Maintenance	222,894.30	5,092.81	0.00	217,801.49	0.00
Pupil Transportation	105,325.34	0.00	105,325.34	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	25,033.71	0.00	25,033.71	0.00	0.00
Community Services	1,500.00	0.00	1,500.00	0.00	0.00
Payments to Government Agencies	1,739.04	1,739.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,238.27	56,390.67	20,847.60	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 **	207,645.41	207,645.41	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 *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,829,825.53	**275,819.73**	**1,294,250.76**	**259,755.04**	**41,953.55**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,543,003.54	25,863.44	2,517,140.10	0.00	0.00
Support Serv - Pupil	147,828.84	0.00	147,828.84	0.00	0.00
Support Serv - Instructional	47,779.13	0.00	47,779.13	0.00	0.00
Support Serv - Board of Ed	26,720.19	13.98	26,706.21	0.00	0.00
Support Serv - Executive Adm	182,414.40	0.00	182,414.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,017.08	0.00	221,017.08	0.00	0.00
Support Serv - Business	98,111.16	135.36	0.00	97,975.80	97,975.80
Operations and Maintenance	411,896.66	0.00	0.00	411,896.66	0.00
Pupil Transportation	189,190.52	75,947.75	113,242.77	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	14.98	0.00	0.00	14.98	14.98
Support Serv - Technology	57,618.61	0.00	57,330.98	287.63	287.63
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	160,907.54	124.00	160,783.54	0.00	0.00
Community Services	16.48	0.00	16.48	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	475.00	0.00	475.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,908.70	116,931.85	85,976.85	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 **	248.46	248.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	94,570.78	94,570.78	0.00	0.00	0.00
Trust Funds					
All Costs *	450.00	0.00	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
	4,385,172.07	**313,835.62**	**3,561,161.38**	**510,175.07**	**98,278.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,286,659.55	0.00	2,286,659.55	0.00	0.00
Support Serv - Pupil	85,842.04	0.00	85,842.04	0.00	0.00
Support Serv - Instructional	94,432.34	0.00	94,432.34	0.00	0.00
Support Serv - Board of Ed	21,116.38	0.00	21,116.38	0.00	0.00
Support Serv - Executive Adm	35,432.41	0.00	35,432.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	311,102.11	0.00	311,102.11	0.00	0.00
Support Serv - Business	73,299.88	3,570.88	0.00	69,729.00	69,729.00
Operations and Maintenance	566,219.30	0.00	0.00	566,219.30	0.00
Pupil Transportation	219,633.05	7,701.50	211,931.55	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,788.28	0.00	94,788.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	6,930.62	6,930.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,748.84	12,448.80	169,300.04	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 **	1,020,388.00	1,020,388.00	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
	4,997,592.80	**1,051,039.80**	**3,310,604.70**	**635,948.30**	**69,729.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,317,614.60	6,302.63	7,311,311.97	0.00	0.00
Support Serv - Pupil	314,201.67	0.00	314,201.67	0.00	0.00
Support Serv - Instructional	218,820.38	0.00	218,820.38	0.00	0.00
Support Serv - Board of Ed	49,190.25	0.00	49,190.25	0.00	0.00
Support Serv - Executive Adm	274,036.91	0.00	274,036.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,144,478.55	0.00	1,144,478.55	0.00	0.00
Support Serv - Business	284,204.42	68,607.48	0.00	215,596.94	215,596.94
Operations and Maintenance	941,600.75	242.94	0.00	941,357.81	0.00
Pupil Transportation	623,618.19	0.00	623,618.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	67,274.02	0.00	67,274.02	0.00	0.00
Support Serv - Staff & Personnel	6,119.76	0.00	0.00	6,119.76	6,119.76
Support Serv - Technology	145,765.76	7,039.87	0.00	138,725.89	138,725.89
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	26,384.60	0.00	26,384.60	0.00	0.00
Payments to Government Agencies	4,167.22	4,167.22	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	18,544.12	0.00	18,544.12	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	792,347.26	220,875.24	571,472.02	0.00	0.00
Community Services	228,266.99	1,159.29	227,107.70	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 **	1,334,410.89	1,334,410.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	971,503.74	971,503.74	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
	14,762,550.08	**2,614,309.30**	**10,846,440.38**	**1,301,800.40**	**360,442.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,352,639.29	42,130.65	1,310,508.64	0.00	0.00
Support Serv - Pupil	101,438.64	42.63	101,396.01	0.00	0.00
Support Serv - Instructional	5,479.09	0.00	5,479.09	0.00	0.00
Support Serv - Board of Ed	17,075.55	18.62	17,056.93	0.00	0.00
Support Serv - Executive Adm	130,317.47	0.00	130,317.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,962.98	2,736.00	66,226.98	0.00	0.00
Support Serv - Business	42,012.99	7,204.67	0.00	34,808.32	34,808.32
Operations and Maintenance	235,827.30	13,929.61	2,025.27	219,872.42	0.00
Pupil Transportation	81,782.97	0.00	81,782.97	0.00	0.00
Support Serv - Planning & Research	279.15	0.00	279.15	0.00	0.00
Support Serv - Communication	991.13	0.00	991.13	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	93,971.21	48,985.96	44,985.25	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,711.09	0.00	63,711.09	0.00	0.00
Community Services	58,594.95	4,861.13	53,733.82	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	118,405.06	75,589.89	42,815.17	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,708.79	227,708.79	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
	2,599,197.66	**423,207.95**	**1,921,308.97**	**254,680.74**	**34,808.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,215,796.94	1,887.30	5,213,909.64	0.00	0.00
Support Serv - Pupil	304,304.86	0.00	304,304.86	0.00	0.00
Support Serv - Instructional	237,266.97	0.00	237,266.97	0.00	0.00
Support Serv - Board of Ed	67,480.69	0.00	67,480.69	0.00	0.00
Support Serv - Executive Adm	225,063.74	0.00	225,063.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	610,145.89	0.00	610,145.89	0.00	0.00
Support Serv - Business	248,945.59	15,094.34	0.00	233,851.25	233,851.25
Operations and Maintenance	903,271.58	50,342.70	0.00	852,928.88	0.00
Pupil Transportation	543,439.56	0.00	543,439.56	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	24,214.00	0.00	24,214.00	0.00	0.00
Support Serv - Technology	113,326.46	21,403.68	0.00	91,922.78	91,922.78
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	184,931.83	0.00	184,931.83	0.00	0.00
Community Services	1,111.50	0.00	1,111.50	0.00	0.00
Payments to Government Agencies	41,358.92	41,358.92	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	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	4,579.51	0.00	4,442.13	137.38	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	739,891.13	308,080.77	431,810.36	0.00	0.00
Community Services	235,599.47	0.00	235,599.47	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 **	4,134,776.46	4,134,776.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	596,683.71	596,683.71	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
	14,434,088.81	**5,169,627.88**	**8,085,620.64**	**1,178,840.29**	**325,774.03**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
06010 Arenac Eastern School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,278,159.73	29,554.01	1,248,605.72	0.00	0.00
Support Serv - Pupil	16,797.17	0.00	16,797.17	0.00	0.00
Support Serv - Instructional	8,561.96	0.00	8,561.96	0.00	0.00
Support Serv - Board of Ed	33,139.96	0.00	33,139.96	0.00	0.00
Support Serv - Executive Adm	61,017.17	0.00	61,017.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	125,284.87	0.00	125,284.87	0.00	0.00
Support Serv - Business	52,684.10	13,853.10	0.00	38,831.00	38,831.00
Operations and Maintenance	323,677.54	19,586.88	3,116.79	300,973.87	0.00
Pupil Transportation	94,402.72	0.00	94,402.72	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	7,887.00	0.00	0.00	7,887.00	7,887.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,047.39	0.00	9,047.39	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,420.55	51,368.75	81,051.80	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 **	1,271,039.92	1,271,039.92	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
	3,414,120.08	**1,385,402.66**	**1,681,025.55**	**347,691.87**	**46,718.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,157,047.59	56,026.17	2,101,021.42	0.00	0.00
Support Serv - Pupil	1,066.87	0.00	1,066.87	0.00	0.00
Support Serv - Instructional	107,663.83	27,009.12	80,654.71	0.00	0.00
Support Serv - Board of Ed	26,224.14	3,000.00	23,224.14	0.00	0.00
Support Serv - Executive Adm	159,835.60	449.94	159,385.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	164,372.17	875.38	163,496.79	0.00	0.00
Support Serv - Business	185,853.38	19,754.04	0.00	166,099.34	166,099.34
Operations and Maintenance	388,541.71	5,872.23	0.00	382,669.48	0.00
Pupil Transportation	199,212.43	0.00	199,212.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	67,959.61	38,395.16	0.00	29,564.45	29,564.45
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	78,708.77	0.00	78,708.77	0.00	0.00
Community Services	715.29	0.00	715.29	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	243,121.55	118,122.76	124,998.79	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 **	541,738.68	541,738.68	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
	4,322,061.62	**811,243.48**	**2,932,484.87**	**578,333.27**	**195,663.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,967,848.04	18,948.86	8,948,899.18	0.00	0.00
Support Serv - Pupil	371,293.00	0.00	371,293.00	0.00	0.00
Support Serv - Instructional	317,013.89	0.00	317,013.89	0.00	0.00
Support Serv - Board of Ed	8,468.94	0.00	8,468.94	0.00	0.00
Support Serv - Executive Adm	279,256.54	0.00	279,256.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,014,540.77	1,459.43	1,013,081.34	0.00	0.00
Support Serv - Business	368,483.32	16,551.19	1,700.00	350,232.13	350,232.13
Operations and Maintenance	1,648,205.72	43,577.42	5,100.00	1,599,528.30	0.00
Pupil Transportation	1,028,162.58	129,768.00	898,394.58	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	5,570.43	0.00	5,570.43	0.00	0.00
Support Serv - Technology	319,862.14	58,460.16	0.00	261,401.98	261,401.98
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	287,459.09	0.00	287,459.09	0.00	0.00
Community Services	61,311.48	0.00	61,311.48	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	814.27	0.00	814.27	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	916,311.18	402,380.78	513,930.40	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 **	1,506,502.62	1,506,502.62	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
	17,101,104.01	**2,177,648.46**	**12,712,293.14**	**2,211,162.41**	**611,634.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	173,259.00	0.00	173,259.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	5,702.00	0.00	5,702.00	0.00	0.00
Support Serv - Board of Ed	11,207.00	0.00	11,207.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,400.00	0.00	1,629.00	13,771.00	13,771.00
Operations and Maintenance	38,739.00	2,939.00	0.00	35,800.00	0.00
Pupil Transportation	70,401.00	0.00	70,401.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	324.00	0.00	0.00	324.00	324.00
Support Serv - Pupil Accounting	0.00	0.00	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	491.00	0.00	491.00	0.00	0.00
Payments to Government Agencies	4,897.00	4,897.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,352.00	1,032.00	4,320.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	325,772.00	**8,868.00**	**267,009.00**	**49,895.00**	**14,095.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,139,904.84	18,177.99	3,121,726.85	0.00	0.00
Support Serv - Pupil	259,254.77	0.00	259,254.77	0.00	0.00
Support Serv - Instructional	113,560.39	0.00	113,560.39	0.00	0.00
Support Serv - Board of Ed	57,160.29	0.00	57,160.29	0.00	0.00
Support Serv - Executive Adm	214,521.70	0.00	214,521.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,006.90	0.00	231,006.90	0.00	0.00
Support Serv - Business	189,639.82	54,612.57	0.00	135,027.25	135,027.25
Operations and Maintenance	524,302.36	14,409.39	0.00	509,892.97	0.00
Pupil Transportation	244,776.57	0.00	244,776.57	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	9,645.66	5,194.74	0.00	4,450.92	4,450.92
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	91,825.88	0.00	91,825.88	0.00	0.00
Community Services	1,608.79	0.00	1,608.79	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,404.66	116,024.74	134,379.92	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 **	567,115.40	567,115.40	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 *	119.00	0.00	119.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,894,847.03	**775,534.83**	**4,469,941.06**	**649,371.14**	**139,478.17**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,855,762.38	0.00	3,855,762.38	0.00	0.00
Support Serv - Pupil	256,292.60	0.00	256,292.60	0.00	0.00
Support Serv - Instructional	107,467.92	2,711.18	104,756.74	0.00	0.00
Support Serv - Board of Ed	38,330.80	0.00	38,330.80	0.00	0.00
Support Serv - Executive Adm	213,685.47	0.00	213,685.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	375,738.45	549.00	375,189.45	0.00	0.00
Support Serv - Business	100,317.85	0.00	4,219.74	96,098.11	96,098.11
Operations and Maintenance	538,181.70	4,739.40	0.00	533,442.30	0.00
Pupil Transportation	275,377.16	0.00	275,377.16	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	205.47	0.00	205.47	0.00	0.00
Support Serv - Technology	149,304.13	0.00	0.00	149,304.13	149,304.13
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	134,033.19	0.00	134,033.19	0.00	0.00
Community Services	67,755.28	0.00	67,755.28	0.00	0.00
Payments to Government Agencies	2,809.31	2,809.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,467.39	0.00	19,467.39	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	256,124.73	139,363.44	116,761.29	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 **	610,368.34	610,368.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	77,182.20	77,182.20	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
	7,078,404.37	**837,722.87**	**5,461,836.96**	**778,844.54**	**245,402.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
08000 Barry ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	227,724.54	6,772.89	220,951.65	0.00	0.00
Support Serv - Pupil	74,598.81	0.00	74,598.81	0.00	0.00
Support Serv - Instructional	204,801.01	1,914.26	202,886.75	0.00	0.00
Support Serv - Board of Ed	25,783.81	0.00	25,783.81	0.00	0.00
Support Serv - Executive Adm	171,353.91	0.00	171,353.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,193.71	0.00	5,193.71	0.00	0.00
Support Serv - Business	58,120.79	252.59	10,874.77	46,993.43	46,993.43
Operations and Maintenance	14,542.63	0.00	1,142.00	13,400.63	0.00
Pupil Transportation	6,383.00	0.00	6,383.00	0.00	0.00
Support Serv - Planning & Research	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,661.53	0.00	874.27	4,787.26	4,787.26
Support Serv - Technology	10,477.37	169.63	1,500.00	8,807.74	8,807.74
Support Serv - Pupil Accounting	8,525.74	0.00	8,525.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	545,505.27	0.00	545,505.27	0.00	0.00
Payments to Government Agencies	133,102.49	133,102.49	0.00	0.00	0.00
Facilities Acquisition	2,120.60	2,120.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	898,244.96	0.00	898,244.96	0.00	0.00
Support Serv - Pupil	1,864,504.58	0.00	1,864,504.58	0.00	0.00
Support Serv - Instructional	255,293.07	0.00	255,293.07	0.00	0.00
Support Serv - Board of Ed	8,790.00	0.00	8,790.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	194,456.29	3,841.32	33,576.97	157,038.00	157,038.00
Operations and Maintenance	79,039.52	0.00	0.00	79,039.52	0.00
Pupil Transportation	172,717.51	125.00	172,592.51	0.00	0.00
Support Serv - Planning & Research	107,252.20	0.00	107,252.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,143.54	0.00	205.00	3,938.54	3,938.54
Support Serv - Technology	56,601.40	8,770.25	0.00	47,831.15	47,831.15
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	17,138.77	0.00	17,138.77	0.00	0.00
Community Services	127,424.72	0.00	127,424.72	0.00	0.00
Payments to Government Agencies	611,497.00	611,497.00	0.00	0.00	0.00
Facilities Acquisition	8,107.55	8,107.55	0.00	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 *	6,850.94	0.00	6,850.94	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,907,957.26	**776,673.58**	**4,769,447.41**	**361,836.27**	**269,396.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,823,206.75	0.00	7,823,206.75	0.00	0.00
Support Serv - Pupil	353,025.85	0.00	353,025.85	0.00	0.00
Support Serv - Instructional	160,869.03	3,131.62	157,737.41	0.00	0.00
Support Serv - Board of Ed	194,185.34	0.00	194,185.34	0.00	0.00
Support Serv - Executive Adm	248,414.80	0.00	248,414.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	735,744.81	0.00	735,744.81	0.00	0.00
Support Serv - Business	304,168.35	43,237.31	0.00	260,931.04	260,931.04
Operations and Maintenance	1,188,634.45	0.00	0.00	1,188,634.45	0.00
Pupil Transportation	607,096.09	0.00	607,096.09	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	182,956.39	0.00	0.00	182,956.39	182,956.39
Support Serv - Pupil Accounting	46,866.06	0.00	46,866.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	357,555.90	7,041.40	350,514.50	0.00	0.00
Community Services	45,865.87	0.00	45,865.87	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	608,544.47	247,278.04	361,266.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,905,255.67	1,905,255.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,932,394.16	3,932,394.16	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
	18,694,783.99	**6,138,338.20**	**10,923,923.91**	**1,632,521.88**	**443,887.43**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,248,747.47	39,500.00	14,209,247.47	0.00	0.00
Support Serv - Pupil	223,450.81	0.00	223,450.81	0.00	0.00
Support Serv - Instructional	623,438.64	0.00	623,438.64	0.00	0.00
Support Serv - Board of Ed	56,820.30	0.00	56,820.30	0.00	0.00
Support Serv - Executive Adm	196,132.93	0.00	196,132.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,438,126.19	0.00	1,438,126.19	0.00	0.00
Support Serv - Business	539,651.45	94,049.37	0.00	445,602.08	445,602.08
Operations and Maintenance	2,268,186.52	15,773.33	0.00	2,252,413.19	0.00
Pupil Transportation	982,967.10	1,296.73	981,670.37	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	629,633.60	235,282.36	0.00	394,351.24	394,351.24
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	394,307.40	11,675.73	382,631.67	0.00	0.00
Community Services	4,429.92	0.00	4,429.92	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	10,142.08	0.00	9,837.81	304.27	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	993,096.72	429,296.53	563,800.19	0.00	0.00
Community Services	609,406.63	10,722.85	598,683.78	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 **	2,645,081.75	2,645,081.75	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
	25,863,619.51	**3,482,678.65**	**19,288,270.08**	**3,092,670.78**	**839,953.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,870,062.77	32,857.24	16,837,205.53	0.00	0.00
Support Serv - Pupil	1,690,377.44	0.00	1,690,377.44	0.00	0.00
Support Serv - Instructional	902,500.33	29,944.55	872,555.78	0.00	0.00
Support Serv - Board of Ed	85,303.47	0.00	85,303.47	0.00	0.00
Support Serv - Executive Adm	288,694.99	0.00	288,694.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,227,678.91	0.00	1,227,678.91	0.00	0.00
Support Serv - Business	583,720.67	8,733.22	8,500.00	566,487.45	566,487.45
Operations and Maintenance	2,469,304.81	5,437.68	0.00	2,463,867.13	0.00
Pupil Transportation	1,628,265.26	3,000.00	1,625,265.26	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	6,183.79	0.00	0.00	6,183.79	6,183.79
Support Serv - Technology	235,892.24	0.00	0.00	235,892.24	235,892.24
Support Serv - Pupil Accounting	22,082.12	0.00	22,082.12	0.00	0.00
Support Serv - Central - Other	17,559.98	0.00	17,559.98	0.00	0.00
Support Serv - Other	659,959.11	0.00	659,959.11	0.00	0.00
Community Services	231,476.40	0.00	231,476.40	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	55,538.27	0.00	47,207.53	8,330.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	906,620.46	396,698.11	509,922.35	0.00	0.00
Community Services	34,523.02	0.00	34,523.02	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 **	5,205,042.80	5,205,042.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,896.79	68,896.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.03	0.00	0.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,189,683.66	**5,750,610.39**	**24,158,311.92**	**3,280,761.35**	**808,563.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,934.00	0.00	14,934.00	0.00	0.00
Support Serv - Pupil	264,860.62	0.00	264,860.62	0.00	0.00
Support Serv - Instructional	2,125,279.59	110,769.88	2,014,509.71	0.00	0.00
Support Serv - Board of Ed	42,497.15	0.00	42,497.15	0.00	0.00
Support Serv - Executive Adm	145,416.44	282.72	145,133.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	502,987.38	103,153.52	8,212.42	391,621.44	391,621.44
Operations and Maintenance	205,302.72	1,399.22	3,367.12	200,536.38	0.00
Pupil Transportation	2,042.00	0.00	2,042.00	0.00	0.00
Support Serv - Planning & Research	102.96	0.00	102.96	0.00	0.00
Support Serv - Communication	10,226.07	0.00	10,226.07	0.00	0.00
Support Serv - Staff & Personnel	382,293.31	2,725.52	300,592.93	78,974.86	78,974.86
Support Serv - Technology	382,936.44	2,988.32	1,964.68	377,983.44	377,983.44
Support Serv - Pupil Accounting	46,525.87	0.00	46,525.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	139,878.27	0.00	139,878.27	0.00	0.00
Payments to Government Agencies	2,358,928.21	2,358,928.21	0.00	0.00	0.00
Facilities Acquisition	5,690.18	5,690.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,626,393.19	178,971.35	11,447,421.84	0.00	0.00
Support Serv - Pupil	12,190,263.13	40,861.57	12,149,401.56	0.00	0.00
Support Serv - Instructional	2,214,537.26	29,236.57	2,185,300.69	0.00	0.00
Support Serv - Board of Ed	82,503.00	0.00	82,503.00	0.00	0.00
Support Serv - Executive Adm	159,614.87	306.28	159,308.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	951,647.87	3,420.79	948,227.08	0.00	0.00
Support Serv - Business	577,862.63	33,739.53	10,867.72	533,255.38	533,255.38
Operations and Maintenance	1,498,080.18	6,283.03	36,646.40	1,455,150.75	0.00
Pupil Transportation	1,083,604.91	0.00	1,083,604.91	0.00	0.00
Support Serv - Planning & Research	215,359.45	0.00	215,359.45	0.00	0.00
Support Serv - Communication	978.17	0.00	978.17	0.00	0.00
Support Serv - Staff & Personnel	300,407.13	10,752.54	5,093.88	284,560.71	284,560.71
Support Serv - Technology	330,913.50	878.00	93,360.44	236,675.06	236,675.06
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	81,386.50	1,386.50	80,000.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,008,900.33	989,185.66	19,714.67	0.00	0.00
Facilities Acquisition	147,548.64	147,548.64	0.00	0.00	0.00
Debt Service Funds					
All Costs **	339,370.00	339,370.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	113,524.00	113,524.00	0.00	0.00	0.00
Trust Funds					
All Costs *	7,106.00	0.00	7,106.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,559,901.97	**4,481,402.03**	**31,519,741.92**	**3,558,758.02**	**1,903,070.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,015,850.81	526,720.67	43,489,130.14	0.00	0.00
Support Serv - Pupil	2,302,456.93	0.00	2,302,456.93	0.00	0.00
Support Serv - Instructional	2,283,475.02	0.00	2,283,475.02	0.00	0.00
Support Serv - Board of Ed	153,183.17	0.00	153,183.17	0.00	0.00
Support Serv - Executive Adm	312,922.58	0.00	312,922.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,266,453.22	0.00	4,266,453.22	0.00	0.00
Support Serv - Business	993,070.29	75,780.85	1,108.92	916,180.52	916,180.52
Operations and Maintenance	7,475,888.87	31,071.00	319,689.95	7,125,127.92	0.00
Pupil Transportation	2,991,532.19	0.00	2,991,532.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,287.34	0.00	13,287.34	0.00	0.00
Support Serv - Staff & Personnel	553,529.78	25.81	29,810.35	523,693.62	523,693.62
Support Serv - Technology	674,814.91	85,766.52	650.00	588,398.39	588,398.39
Support Serv - Pupil Accounting	231,646.54	0.00	231,646.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,154,578.46	23,741.05	1,130,837.41	0.00	0.00
Community Services	294,338.45	0.00	294,338.45	0.00	0.00
Payments to Government Agencies	91,115.56	91,115.56	0.00	0.00	0.00
Facilities Acquisition	951,673.49	951,673.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	46,372.50	0.00	0.00	46,372.50	0.00
Pupil Transportation	10,214.05	0.00	10,214.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	82,309.44	4,475.00	77,834.44	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,191,094.17	1,703,157.22	1,487,936.95	0.00	0.00
Community Services	977,648.72	34.41	977,614.31	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 **	10,779,788.74	10,779,788.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	948,239.40	948,239.40	0.00	0.00	0.00
Trust Funds					
All Costs *	50,716.03	0.00	50,716.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,846,200.66	**15,221,589.72**	**60,424,837.99**	**9,199,772.95**	**2,028,272.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,431,347.02	5,050.94	12,426,296.08	0.00	0.00
Support Serv - Pupil	843,931.19	0.00	843,931.19	0.00	0.00
Support Serv - Instructional	536,422.55	0.00	536,422.55	0.00	0.00
Support Serv - Board of Ed	86,299.45	0.00	86,299.45	0.00	0.00
Support Serv - Executive Adm	423,217.15	0.00	423,217.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,199,798.09	0.00	1,199,798.09	0.00	0.00
Support Serv - Business	456,201.81	114,926.66	0.00	341,275.15	341,275.15
Operations and Maintenance	2,165,877.25	15,725.00	62,275.66	2,087,876.59	0.00
Pupil Transportation	1,617,391.32	531,162.00	1,086,229.32	0.00	0.00
Support Serv - Planning & Research	327.05	0.00	327.05	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	117,151.99	0.00	0.00	117,151.99	117,151.99
Support Serv - Technology	273,314.41	41,805.84	0.00	231,508.57	231,508.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,467.97	0.00	33,467.97	0.00	0.00
Support Serv - Other	595,920.88	0.00	595,920.88	0.00	0.00
Community Services	1,889.05	0.00	1,889.05	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	1,017,590.45	496,880.37	520,710.08	0.00	0.00
Community Services	124,582.14	1,633.12	122,949.02	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 **	962,707.14	962,707.14	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
	22,887,436.91	**2,169,891.07**	**17,939,733.54**	**2,777,812.30**	**689,935.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,875,593.53	0.00	9,875,593.53	0.00	0.00
Support Serv - Pupil	450,003.10	0.00	450,003.10	0.00	0.00
Support Serv - Instructional	497,827.74	0.00	497,827.74	0.00	0.00
Support Serv - Board of Ed	27,353.27	0.00	27,353.27	0.00	0.00
Support Serv - Executive Adm	302,251.89	0.00	302,251.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,037,202.12	0.00	1,037,202.12	0.00	0.00
Support Serv - Business	218,798.11	23,657.59	0.00	195,140.52	195,140.52
Operations and Maintenance	1,435,885.76	29,547.55	0.00	1,406,338.21	0.00
Pupil Transportation	343,872.49	0.00	343,872.49	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	2,366.80	0.00	2,366.80	0.00	0.00
Support Serv - Technology	438,925.48	100,261.55	0.00	338,663.93	338,663.93
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	346,798.77	0.00	346,798.77	0.00	0.00
Community Services	6,056.13	0.00	6,056.13	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	50,112.43	0.00	50,112.43	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	635,544.51	299,806.93	335,737.58	0.00	0.00
Community Services	258,523.71	12,386.15	246,137.56	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 **	1,349,469.83	1,349,469.83	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
	17,276,585.67	**1,815,129.60**	**13,521,313.41**	**1,940,142.66**	**533,804.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,375,363.92	19,596.75	7,355,767.17	0.00	0.00
Support Serv - Pupil	267,490.14	0.00	267,490.14	0.00	0.00
Support Serv - Instructional	441,914.34	1,426.88	440,487.46	0.00	0.00
Support Serv - Board of Ed	40,058.84	0.00	40,058.84	0.00	0.00
Support Serv - Executive Adm	281,719.25	0.00	281,719.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	717,745.65	0.00	717,745.65	0.00	0.00
Support Serv - Business	149,380.98	44,563.05	103,285.02	1,532.91	1,532.91
Operations and Maintenance	1,213,530.34	0.00	27,845.88	1,185,684.46	0.00
Pupil Transportation	805,204.84	24,781.97	780,422.87	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	4,944.32	0.00	4,784.32	160.00	160.00
Support Serv - Technology	234,969.67	90,761.38	0.00	144,208.29	144,208.29
Support Serv - Pupil Accounting	35,481.89	0.00	35,481.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,292.05	13,884.80	229,407.25	0.00	0.00
Community Services	51,820.17	0.00	51,820.17	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	561,491.11	262,204.94	299,286.17	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 **	983,593.76	983,593.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	239,695.63	239,695.63	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
	13,647,696.90	**1,680,509.16**	**10,635,602.08**	**1,331,585.66**	**145,901.20**

Michigan Department of Education
Costs for the Development of 2015-2016 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	474,199.08	0.00	474,199.08	0.00	0.00
Support Serv - Pupil	308,158.38	0.00	308,158.38	0.00	0.00
Support Serv - Instructional	145,899.75	0.00	145,899.75	0.00	0.00
Support Serv - Board of Ed	12,491.90	0.00	12,491.90	0.00	0.00
Support Serv - Executive Adm	85,807.75	0.00	85,807.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	131,086.64	0.00	131,086.64	0.00	0.00
Support Serv - Business	449.40	0.00	0.00	449.40	449.40
Operations and Maintenance	205,932.93	0.00	1,465.39	204,467.54	0.00
Pupil Transportation	16,311.25	0.00	16,311.25	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	0.00	0.00	0.00	0.00	0.00
Community Services	5,180.50	0.00	5,180.50	0.00	0.00
Payments to Government Agencies	58,878.93	58,878.93	0.00	0.00	0.00
Facilities Acquisition	186,296.37	186,296.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,870.86	0.00	48,870.86	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
	1,679,563.74	**245,175.30**	**1,229,471.50**	**204,916.94**	**449.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09902 Bay County PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,564,027.13	19,996.85	1,544,030.28	0.00	0.00
Support Serv - Pupil	54,623.57	0.00	54,623.57	0.00	0.00
Support Serv - Instructional	127,557.60	0.00	127,557.60	0.00	0.00
Support Serv - Board of Ed	34,683.39	19,657.53	15,025.86	0.00	0.00
Support Serv - Executive Adm	309,268.80	0.00	309,268.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,002.23	0.00	183,002.23	0.00	0.00
Support Serv - Business	12,814.26	5,762.82	0.00	7,051.44	7,051.44
Operations and Maintenance	228,376.00	0.00	26,919.00	201,457.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	449.28	0.00	0.00	449.28	449.28
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	140,761.24	102,477.49	38,283.75	0.00	0.00
Community Services	138,096.30	0.00	138,096.30	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
Debt Service Funds					
All Costs **	355,500.00	355,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,152,475.15	**503,394.69**	**2,436,807.39**	**212,273.07**	**10,816.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,544,566.00	44,238.00	2,500,328.00	0.00	0.00
Support Serv - Pupil	277,858.00	0.00	277,858.00	0.00	0.00
Support Serv - Instructional	17,000.00	0.00	17,000.00	0.00	0.00
Support Serv - Board of Ed	12,422.00	0.00	12,422.00	0.00	0.00
Support Serv - Executive Adm	274,250.00	0.00	274,250.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	472,261.00	0.00	472,261.00	0.00	0.00
Support Serv - Business	108,679.00	55,294.00	0.00	53,385.00	53,385.00
Operations and Maintenance	782,869.00	0.00	0.00	782,869.00	0.00
Pupil Transportation	103,586.00	0.00	103,586.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,890.00	0.00	4,890.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,882.00	0.00	0.00	28,882.00	28,882.00
Support Serv - Pupil Accounting	0.00	0.00	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	60.00	0.00	0.00	60.00	60.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,704.00	251,704.00	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
	4,879,027.00	**351,236.00**	**3,662,595.00**	**865,196.00**	**82,327.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,547,428.16	2,675.00	8,544,753.16	0.00	0.00
Support Serv - Pupil	211,938.50	0.00	211,938.50	0.00	0.00
Support Serv - Instructional	23,148.14	0.00	23,148.14	0.00	0.00
Support Serv - Board of Ed	45,624.90	0.00	45,624.90	0.00	0.00
Support Serv - Executive Adm	213,355.34	0.00	213,355.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,015,144.19	0.00	1,015,144.19	0.00	0.00
Support Serv - Business	282,997.54	15,700.27	0.00	267,297.27	267,297.27
Operations and Maintenance	1,460,259.60	4,560.90	0.00	1,455,698.70	0.00
Pupil Transportation	1,522,198.17	9,983.16	1,512,215.01	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	257,966.83	1,194.91	0.00	256,771.92	256,771.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,323.56	0.00	22,323.56	0.00	0.00
Support Serv - Other	226,978.30	8,639.76	218,338.54	0.00	0.00
Community Services	3,990.28	0.00	3,990.28	0.00	0.00
Payments to Government Agencies	13,666.68	13,666.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	667,236.77	313,757.74	353,479.03	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 **	1,273,250.00	1,273,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	389,483.84	389,483.84	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
	16,176,990.80	**2,032,912.26**	**12,164,310.65**	**1,979,767.89**	**524,069.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,530,408.21	1,725.77	3,528,682.44	0.00	0.00
Support Serv - Pupil	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Instructional	191,249.67	37,825.48	153,424.19	0.00	0.00
Support Serv - Board of Ed	89,547.08	0.00	89,547.08	0.00	0.00
Support Serv - Executive Adm	168,508.32	0.00	168,508.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,150.14	1,621.47	414,528.67	0.00	0.00
Support Serv - Business	60,686.32	26,825.93	250.00	33,610.39	33,610.39
Operations and Maintenance	514,799.64	0.00	3,168.32	511,631.32	0.00
Pupil Transportation	233,880.20	0.00	233,880.20	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	171,347.55	6,244.98	165,102.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,202.97	1,202.97	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	279,741.49	128,704.36	151,037.13	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 **	938,128.59	938,128.59	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
	6,599,650.18	**1,142,279.55**	**4,912,128.92**	**545,241.71**	**33,610.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,952,475.60	0.00	1,952,475.60	0.00	0.00
Support Serv - Pupil	418,979.90	0.00	418,979.90	0.00	0.00
Support Serv - Instructional	1,550,491.47	142,351.07	1,408,140.40	0.00	0.00
Support Serv - Board of Ed	17,093.36	0.00	17,093.36	0.00	0.00
Support Serv - Executive Adm	263,100.96	0.00	263,100.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,734.57	0.00	92,734.57	0.00	0.00
Support Serv - Business	218,357.32	10,000.00	0.00	208,357.32	208,357.32
Operations and Maintenance	98,626.72	0.00	0.00	98,626.72	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	79,311.96	4,167.50	75,144.46	0.00	0.00
Support Serv - Staff & Personnel	51,391.28	0.00	0.00	51,391.28	51,391.28
Support Serv - Technology	1,061,094.16	12,966.54	0.00	1,048,127.62	1,048,127.62
Support Serv - Pupil Accounting	27,949.56	0.00	27,949.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,180.48	14,180.48	0.00	0.00	0.00
Community Services	107,309.72	0.00	107,309.72	0.00	0.00
Payments to Government Agencies	3,042,013.30	3,042,013.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,883,258.38	0.00	8,883,258.38	0.00	0.00
Support Serv - Pupil	8,175,446.50	0.00	8,175,446.50	0.00	0.00
Support Serv - Instructional	988,220.81	0.00	988,220.81	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	461,727.09	0.00	461,727.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,060,287.66	0.00	1,060,287.66	0.00	0.00
Support Serv - Business	942,231.10	0.00	0.00	942,231.10	942,231.10
Operations and Maintenance	1,435,898.74	101,754.38	0.00	1,334,144.36	0.00
Pupil Transportation	3,372,175.31	0.00	3,372,175.31	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	241,326.67	12,502.50	228,824.17	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,940.07	144,726.86	87,213.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,748,083.79	5,748,083.79	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,610,556.99	4,610,556.99	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,196,263.47	**13,843,303.41**	**27,670,081.66**	**3,682,878.40**	**2,250,107.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,298,616.14	401,170.96	16,897,445.18	0.00	0.00
Support Serv - Pupil	880,476.92	0.00	880,476.92	0.00	0.00
Support Serv - Instructional	2,364,390.95	0.00	2,364,390.95	0.00	0.00
Support Serv - Board of Ed	175,661.67	0.00	175,661.67	0.00	0.00
Support Serv - Executive Adm	575,061.97	0.00	575,061.97	0.00	0.00
Support Serv - Grant Writer	31,144.72	0.00	31,144.72	0.00	0.00
Support Serv - School Adm	876,361.49	0.00	876,361.49	0.00	0.00
Support Serv - Business	1,132,315.86	419,895.30	3,336.23	709,084.33	709,084.33
Operations and Maintenance	2,810,012.10	0.00	242,970.00	2,567,042.10	0.00
Pupil Transportation	2,404,058.07	0.00	2,404,058.07	0.00	0.00
Support Serv - Planning & Research	29,464.00	0.00	29,464.00	0.00	0.00
Support Serv - Communication	9,988.20	0.00	9,988.20	0.00	0.00
Support Serv - Staff & Personnel	272,395.16	0.00	109,938.87	162,456.29	162,456.29
Support Serv - Technology	256,964.23	34,612.98	0.00	222,351.25	222,351.25
Support Serv - Pupil Accounting	127,790.17	0.00	127,790.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	510,875.54	19,550.00	491,325.54	0.00	0.00
Community Services	713,530.54	0.00	713,530.54	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	1,722,350.41	96,378.00	1,625,972.41	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	1,553,019.03	1,553,019.03	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
	33,744,477.17	**2,524,626.27**	**27,558,916.93**	**3,660,933.97**	**1,093,891.87**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,594,183.40	0.00	14,594,183.40	0.00	0.00
Support Serv - Pupil	1,213,686.97	0.00	1,213,686.97	0.00	0.00
Support Serv - Instructional	1,195,247.02	0.00	1,195,247.02	0.00	0.00
Support Serv - Board of Ed	72,562.17	0.00	72,562.17	0.00	0.00
Support Serv - Executive Adm	288,880.16	0.00	288,880.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,289,743.00	0.00	1,289,743.00	0.00	0.00
Support Serv - Business	483,728.15	3,906.77	10,000.00	469,821.38	469,821.38
Operations and Maintenance	2,974,634.49	0.00	0.00	2,974,634.49	0.00
Pupil Transportation	860,249.18	22,285.00	837,964.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,016.86	0.00	32,016.86	0.00	0.00
Support Serv - Staff & Personnel	40,024.82	0.00	33,363.18	6,661.64	6,661.64
Support Serv - Technology	684,040.13	0.00	0.00	684,040.13	684,040.13
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	790,979.35	27,065.00	763,914.35	0.00	0.00
Community Services	59,844.17	0.00	59,844.17	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	1,091,074.35	568,915.76	522,158.59	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 **	24,691,943.52	24,691,943.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,725,445.37	6,725,445.37	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
	57,088,283.11	**32,039,561.42**	**20,913,564.05**	**4,135,157.64**	**1,160,523.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,880,186.61	8,239.91	15,871,946.70	0.00	0.00
Support Serv - Pupil	1,191,697.50	0.00	1,191,697.50	0.00	0.00
Support Serv - Instructional	787,865.98	10,376.56	777,489.42	0.00	0.00
Support Serv - Board of Ed	77,857.10	0.00	77,857.10	0.00	0.00
Support Serv - Executive Adm	482,996.98	147.32	482,849.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,384,411.55	843.29	1,383,568.26	0.00	0.00
Support Serv - Business	420,453.09	51,103.76	0.00	369,349.33	369,349.33
Operations and Maintenance	2,069,881.27	27,017.59	0.00	2,042,863.68	0.00
Pupil Transportation	889,889.42	52,960.47	836,928.95	0.00	0.00
Support Serv - Planning & Research	2,258.92	0.00	2,258.92	0.00	0.00
Support Serv - Communication	39,573.99	0.00	39,573.99	0.00	0.00
Support Serv - Staff & Personnel	152,676.47	277.22	1,641.08	150,758.17	150,758.17
Support Serv - Technology	42,806.53	0.00	0.00	42,806.53	42,806.53
Support Serv - Pupil Accounting	38,004.73	0.00	38,004.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	654,542.39	120.47	654,421.92	0.00	0.00
Community Services	78,177.96	0.00	78,177.96	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	1,278,985.15	575,481.53	703,503.62	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 **	3,429,827.82	3,429,827.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,798,102.49	5,798,102.49	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
	34,700,195.95	**9,954,498.43**	**22,139,919.81**	**2,605,777.71**	**562,914.03**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,534,809.45	7,500.00	4,527,309.45	0.00	0.00
Support Serv - Pupil	296,138.41	0.00	296,138.41	0.00	0.00
Support Serv - Instructional	148,474.08	0.00	148,474.08	0.00	0.00
Support Serv - Board of Ed	79,749.71	0.00	79,749.71	0.00	0.00
Support Serv - Executive Adm	249,271.22	0.00	249,271.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	539,244.12	0.00	539,244.12	0.00	0.00
Support Serv - Business	187,612.73	0.00	0.00	187,612.73	187,612.73
Operations and Maintenance	834,300.99	51,243.60	0.00	783,057.39	0.00
Pupil Transportation	517,150.87	0.00	517,150.87	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	27,485.29	0.00	19,395.06	8,090.23	8,090.23
Support Serv - Technology	753,815.85	563,514.00	0.00	190,301.85	190,301.85
Support Serv - Pupil Accounting	15,057.42	0.00	15,057.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	226,769.67	0.00	226,769.67	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,568.13	141,766.71	169,801.42	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 **	209,733.70	209,733.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,036,088.70	1,036,088.70	0.00	0.00	0.00
Trust Funds					
All Costs *	20,155.00	0.00	20,155.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,987,625.34	**2,009,846.71**	**6,808,716.43**	**1,169,062.20**	**386,004.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11160 Galien Township 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	53,070.73	0.00	53,070.73	0.00	0.00
Support Serv - Executive Adm	489.28	0.00	489.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,992.16	0.00	0.00	40,992.16	40,992.16
Operations and Maintenance	105,585.78	0.00	0.00	105,585.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	282,744.50	282,744.50	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
	482,882.45	**282,744.50**	**53,560.01**	**146,577.94**	**40,992.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,504,878.17	140,050.91	6,364,827.26	0.00	0.00
Support Serv - Pupil	589,535.37	4,156.00	585,379.37	0.00	0.00
Support Serv - Instructional	284,048.00	2,078.00	281,970.00	0.00	0.00
Support Serv - Board of Ed	98,595.25	0.00	98,595.25	0.00	0.00
Support Serv - Executive Adm	306,462.80	0.00	306,462.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	595,734.46	710.01	595,024.45	0.00	0.00
Support Serv - Business	377,789.78	61,821.43	0.00	315,968.35	315,968.35
Operations and Maintenance	1,160,161.73	17,001.54	0.00	1,143,160.19	0.00
Pupil Transportation	547,157.46	4,669.42	542,488.04	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	834.25	0.00	0.00	834.25	834.25
Support Serv - Technology	331,737.31	16,908.05	14,772.95	300,056.31	300,056.31
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	482,758.56	3,862.46	478,896.10	0.00	0.00
Community Services	392,923.55	18,563.87	374,359.68	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	3,300.00	0.00	0.00	3,300.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	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	1,269,799.25	191,047.91	1,078,751.34	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 **	2,655,170.00	2,655,170.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	741,179.65	741,179.65	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
	16,343,528.09	**3,857,219.25**	**10,722,784.99**	**1,763,523.85**	**617,063.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,117,455.53	36,199.69	7,081,255.84	0.00	0.00
Support Serv - Pupil	485,392.83	0.00	485,392.83	0.00	0.00
Support Serv - Instructional	646,078.43	76,261.25	569,817.18	0.00	0.00
Support Serv - Board of Ed	75,675.92	0.00	75,675.92	0.00	0.00
Support Serv - Executive Adm	238,946.29	0.00	238,946.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	719,686.72	0.00	719,686.72	0.00	0.00
Support Serv - Business	285,915.03	16,045.63	7,946.40	261,923.00	261,923.00
Operations and Maintenance	1,053,208.25	0.00	29,427.34	1,023,780.91	0.00
Pupil Transportation	699,894.90	155,575.00	544,319.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	428.30	0.00	428.30	0.00	0.00
Support Serv - Staff & Personnel	4,380.75	0.00	3,948.75	432.00	432.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	394,185.67	5,429.34	388,756.33	0.00	0.00
Community Services	6,165.49	0.00	6,165.49	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	606,077.99	321,368.00	284,709.99	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 **	1,406,558.22	1,406,558.22	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
	13,740,050.32	**2,017,437.13**	**10,436,477.28**	**1,286,135.91**	**262,355.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,942,143.17	1,234,325.47	11,707,817.70	0.00	0.00
Support Serv - Pupil	1,244,548.93	750.72	1,243,798.21	0.00	0.00
Support Serv - Instructional	625,759.54	247.65	625,511.89	0.00	0.00
Support Serv - Board of Ed	127,450.96	0.00	127,450.96	0.00	0.00
Support Serv - Executive Adm	277,025.95	2,403.00	274,622.95	0.00	0.00
Support Serv - Grant Writer	8,847.50	0.00	8,847.50	0.00	0.00
Support Serv - School Adm	1,327,492.23	4,265.37	1,323,226.86	0.00	0.00
Support Serv - Business	338,800.01	24,308.89	0.00	314,491.12	314,491.12
Operations and Maintenance	2,720,483.36	642,963.97	4,500.00	2,073,019.39	0.00
Pupil Transportation	1,356,259.99	107,763.86	1,248,496.13	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	37,265.05	0.00	37,265.05	0.00	0.00
Support Serv - Staff & Personnel	9,236.10	0.00	897.60	8,338.50	8,338.50
Support Serv - Technology	383,622.96	37,099.17	0.00	346,523.79	346,523.79
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	644,776.48	2,249.99	642,526.49	0.00	0.00
Community Services	1,455,836.77	4,844.50	1,450,992.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	531,218.00	531,218.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	811,189.49	382,634.41	428,555.08	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 **	947,402.47	947,402.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	592,277.24	592,277.24	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
	26,384,136.20	**4,514,754.71**	**19,127,008.69**	**2,742,372.80**	**669,353.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,861,185.91	211.09	4,860,974.82	0.00	0.00
Support Serv - Pupil	350,760.82	0.00	350,760.82	0.00	0.00
Support Serv - Instructional	372,540.58	0.00	372,540.58	0.00	0.00
Support Serv - Board of Ed	26,160.99	0.00	26,160.99	0.00	0.00
Support Serv - Executive Adm	202,292.78	0.00	202,292.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,474.35	0.00	413,474.35	0.00	0.00
Support Serv - Business	172,464.12	4,572.23	0.00	167,891.89	167,891.89
Operations and Maintenance	574,738.96	17,298.00	9,182.75	548,258.21	0.00
Pupil Transportation	581,277.18	20,000.00	561,277.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	210.18	0.00	210.18	0.00	0.00
Support Serv - Staff & Personnel	8,710.33	0.00	6,642.16	2,068.17	2,068.17
Support Serv - Technology	106,540.63	8,990.54	41,659.92	55,890.17	55,890.17
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	380,001.82	4,235.00	375,766.82	0.00	0.00
Community Services	21,833.54	0.00	21,833.54	0.00	0.00
Payments to Government Agencies	8,516.61	8,516.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,410.67	0.00	1,331.39	79.28	79.28
Operations and Maintenance	26,085.45	0.00	26,085.45	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	478,631.67	286,283.24	192,348.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	349,497.50	349,497.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,648,378.23	1,648,378.23	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
	10,584,712.32	**2,347,982.44**	**7,462,542.16**	**774,187.72**	**225,929.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,973,504.12	180,178.90	20,793,325.22	0.00	0.00
Support Serv - Pupil	2,181,466.58	0.00	2,181,466.58	0.00	0.00
Support Serv - Instructional	2,319,190.47	306,078.81	2,013,111.66	0.00	0.00
Support Serv - Board of Ed	164,802.59	0.00	164,802.59	0.00	0.00
Support Serv - Executive Adm	490,776.62	0.00	490,776.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,535,561.64	0.00	2,535,561.64	0.00	0.00
Support Serv - Business	376,959.40	44,077.24	0.00	332,882.16	332,882.16
Operations and Maintenance	3,643,711.54	10,861.19	3,353.00	3,629,497.35	0.00
Pupil Transportation	2,103,456.60	0.00	2,103,456.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,897.74	0.00	2,897.74	0.00	0.00
Support Serv - Staff & Personnel	191,998.23	0.00	6,149.45	185,848.78	185,848.78
Support Serv - Technology	3,375.60	0.00	0.00	3,375.60	3,375.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	78,840.50	0.00	78,840.50	0.00	0.00
Support Serv - Other	602,379.03	4,527.92	597,851.11	0.00	0.00
Community Services	6,110.78	0.00	6,110.78	0.00	0.00
Payments to Government Agencies	427,115.17	427,115.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,639,552.00	107,373.00	1,532,179.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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	685,365.00	685,365.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,427,063.61	**1,765,577.23**	**32,509,882.49**	**4,151,603.89**	**522,106.54**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,076,990.60	1,126.24	8,075,864.36	0.00	0.00
Support Serv - Pupil	919,146.73	0.00	919,146.73	0.00	0.00
Support Serv - Instructional	570,906.40	0.00	570,906.40	0.00	0.00
Support Serv - Board of Ed	47,643.85	0.00	47,643.85	0.00	0.00
Support Serv - Executive Adm	288,705.72	0.00	288,705.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	956,831.48	0.00	956,831.48	0.00	0.00
Support Serv - Business	495,884.49	5,099.32	0.00	490,785.17	490,785.17
Operations and Maintenance	1,185,573.12	0.00	0.00	1,185,573.12	0.00
Pupil Transportation	743,539.38	50,909.01	692,630.37	0.00	0.00
Support Serv - Planning & Research	1,478.06	0.00	1,478.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,572.62	0.00	10,572.62	0.00	0.00
Support Serv - Technology	266,945.25	0.00	0.00	266,945.25	266,945.25
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	338,187.51	0.00	338,187.51	0.00	0.00
Community Services	66,765.00	0.00	66,765.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	811,887.48	428,263.30	383,624.18	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 **	1,212,033.90	1,212,033.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,135,182.94	1,135,182.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,128,274.53	**2,832,614.71**	**12,352,356.28**	**1,943,303.54**	**757,730.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,663,848.82	46,091.14	7,617,757.68	0.00	0.00
Support Serv - Pupil	463,165.16	0.00	463,165.16	0.00	0.00
Support Serv - Instructional	353,587.10	0.00	353,587.10	0.00	0.00
Support Serv - Board of Ed	39,242.13	0.00	39,242.13	0.00	0.00
Support Serv - Executive Adm	244,997.12	0.00	244,997.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	697,293.95	0.00	697,293.95	0.00	0.00
Support Serv - Business	148,878.26	12,696.97	0.00	136,181.29	136,181.29
Operations and Maintenance	973,833.68	14,051.70	0.00	959,781.98	0.00
Pupil Transportation	533,731.41	92,503.00	441,228.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,956.53	0.00	4,956.53	0.00	0.00
Support Serv - Staff & Personnel	6,280.53	0.00	6,280.53	0.00	0.00
Support Serv - Technology	369,434.69	66,083.68	0.00	303,351.01	303,351.01
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	316,247.82	0.00	316,247.82	0.00	0.00
Community Services	2,176.45	0.00	2,176.45	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	589,593.37	266,845.06	322,748.31	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 **	304,775.00	304,775.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	160,812.47	160,812.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,872,854.49	**963,859.02**	**10,509,681.19**	**1,399,314.28**	**439,532.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,224,565.36	2,593.32	10,221,972.04	0.00	0.00
Support Serv - Pupil	667,938.15	0.00	667,938.15	0.00	0.00
Support Serv - Instructional	723,815.53	0.00	723,815.53	0.00	0.00
Support Serv - Board of Ed	59,427.37	0.00	59,427.37	0.00	0.00
Support Serv - Executive Adm	289,470.12	0.00	289,470.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,082,779.33	0.00	1,082,779.33	0.00	0.00
Support Serv - Business	264,897.36	12,501.13	53.76	252,342.47	252,342.47
Operations and Maintenance	1,247,949.78	0.00	2,607.62	1,245,342.16	0.00
Pupil Transportation	690,805.61	0.00	690,805.61	0.00	0.00
Support Serv - Planning & Research	3,721.42	0.00	3,721.42	0.00	0.00
Support Serv - Communication	12,354.43	0.00	12,354.43	0.00	0.00
Support Serv - Staff & Personnel	7,720.50	0.00	5,815.39	1,905.11	1,905.11
Support Serv - Technology	1,397.72	0.00	1,397.72	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	478,852.66	0.00	478,852.66	0.00	0.00
Community Services	22,304.41	0.00	22,304.41	0.00	0.00
Payments to Government Agencies	12,622.25	12,622.25	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	9,360.76	0.00	7,956.65	1,404.11	1,404.11
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	715,839.19	330,278.36	385,560.83	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 **	1,423,610.00	1,423,610.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,668,853.47	13,668,853.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,608,285.42	**15,450,458.53**	**14,656,833.04**	**1,500,993.85**	**255,651.69**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,119,614.67	0.00	6,119,614.67	0.00	0.00
Support Serv - Pupil	146,583.72	0.00	146,583.72	0.00	0.00
Support Serv - Instructional	298,798.41	0.00	298,798.41	0.00	0.00
Support Serv - Board of Ed	43,268.13	0.00	43,268.13	0.00	0.00
Support Serv - Executive Adm	194,397.75	0.00	194,397.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	600,997.44	0.00	600,997.44	0.00	0.00
Support Serv - Business	306,817.53	10,689.13	0.00	296,128.40	296,128.40
Operations and Maintenance	770,622.97	0.00	0.00	770,622.97	0.00
Pupil Transportation	236,577.09	24,287.63	212,289.46	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	320,110.03	14,220.00	305,890.03	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	428,228.66	147,444.94	280,783.72	0.00	0.00
Community Services	408,027.61	49,316.12	358,711.49	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 **	1,543,501.92	1,543,501.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	309,967.30	309,967.30	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
	11,727,513.23	**2,099,427.04**	**8,561,334.82**	**1,066,751.37**	**296,128.40**

Michigan Department of Education
Costs for the Development of 2015-2016 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	417,319.26	0.00	417,319.26	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,281.53	0.00	19,281.53	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	60,350.00	0.00	60,350.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	27,752.58	0.00	0.00	27,752.58	0.00
Pupil Transportation	2,310.00	0.00	2,310.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	21,242.91	0.00	21,242.91	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 **	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
	548,256.28	**0.00**	**520,503.70**	**27,752.58**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	425,989.73	0.00	425,989.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,824.68	0.00	16,824.68	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	110,106.04	0.00	110,106.04	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	59,264.74	0.00	0.00	59,264.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	21,320.07	0.00	21,320.07	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
	633,505.26	**0.00**	**574,240.52**	**59,264.74**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,387,164.26	0.00	2,387,164.26	0.00	0.00
Support Serv - Pupil	155,510.25	0.00	155,510.25	0.00	0.00
Support Serv - Instructional	203,742.59	49,922.35	153,820.24	0.00	0.00
Support Serv - Board of Ed	67,063.70	3,680.45	63,383.25	0.00	0.00
Support Serv - Executive Adm	365,697.30	0.00	365,697.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	293,269.77	0.00	293,269.77	0.00	0.00
Support Serv - Business	120,728.63	0.00	0.00	120,728.63	120,728.63
Operations and Maintenance	310,874.81	8,252.52	0.00	302,622.29	0.00
Pupil Transportation	255,022.60	0.00	255,022.60	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	46,348.81	0.00	46,348.81	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,285.02	227,549.44	50,735.58	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,593.35	34,593.35	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
	4,518,301.09	**323,998.11**	**3,770,952.06**	**423,350.92**	**120,728.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11903 Benton Harbor Charter School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,509,930.20	22,070.77	1,487,859.43	0.00	0.00
Support Serv - Pupil	59,867.90	0.00	59,867.90	0.00	0.00
Support Serv - Instructional	73,056.31	14,956.33	58,099.98	0.00	0.00
Support Serv - Board of Ed	37,764.97	0.00	37,764.97	0.00	0.00
Support Serv - Executive Adm	480,835.01	0.00	480,835.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,593.41	5,566.00	182,027.41	0.00	0.00
Support Serv - Business	13,642.45	13,642.45	0.00	0.00	0.00
Operations and Maintenance	401,056.97	0.00	0.00	401,056.97	0.00
Pupil Transportation	310,851.22	0.00	310,851.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,817.61	0.00	62,817.61	0.00	0.00
Support Serv - Staff & Personnel	11,936.13	0.00	0.00	11,936.13	11,936.13
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	317,212.31	20,676.90	296,535.41	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 **	587,062.50	587,062.50	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
	4,053,626.99	**663,974.95**	**2,976,658.94**	**412,993.10**	**11,936.13**

Michigan Department of Education
Costs for the Development of 2015-2016 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	534,250.22	383.03	533,867.19	0.00	0.00
Support Serv - Pupil	40,944.64	0.00	40,944.64	0.00	0.00
Support Serv - Instructional	98,442.71	0.00	98,442.71	0.00	0.00
Support Serv - Board of Ed	19,042.90	0.00	19,042.90	0.00	0.00
Support Serv - Executive Adm	111,970.38	0.00	111,970.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,111.13	0.00	113,111.13	0.00	0.00
Support Serv - Business	54,437.22	2,294.55	8,961.64	43,181.03	43,181.03
Operations and Maintenance	277,793.77	0.00	0.00	277,793.77	0.00
Pupil Transportation	88,359.08	4,466.00	83,893.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,209.74	0.00	5,209.74	0.00	0.00
Support Serv - Staff & Personnel	16,460.79	0.00	0.00	16,460.79	16,460.79
Support Serv - Technology	16,339.69	0.00	0.00	16,339.69	16,339.69
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	111.17	0.00	111.17	0.00	0.00
Community Services	299.71	0.00	299.71	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	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	90,548.74	28,697.15	61,851.59	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
	1,507,321.89	**35,840.73**	**1,117,705.88**	**353,775.28**	**75,981.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
11905 Dream Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	879,052.61	4,018.00	875,034.61	0.00	0.00
Support Serv - Pupil	62,710.33	0.00	62,710.33	0.00	0.00
Support Serv - Instructional	127,310.95	0.00	127,310.95	0.00	0.00
Support Serv - Board of Ed	17,120.00	0.00	17,120.00	0.00	0.00
Support Serv - Executive Adm	166,897.07	0.00	166,897.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,526.78	199.96	188,326.82	0.00	0.00
Support Serv - Business	73,569.24	3,441.78	7,461.82	62,665.64	62,665.64
Operations and Maintenance	449,065.11	6,004.61	21,772.56	421,287.94	0.00
Pupil Transportation	124,238.11	6,699.00	117,539.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,153.81	0.00	8,153.81	0.00	0.00
Support Serv - Staff & Personnel	24,217.28	0.00	0.00	24,217.28	24,217.28
Support Serv - Technology	24,208.99	0.00	0.00	24,208.99	24,208.99
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	20,706.85	0.00	20,706.85	0.00	0.00
Community Services	40,011.71	0.00	40,011.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,891.92	4,891.92	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	164,116.49	27,175.05	136,941.44	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
	2,374,797.25	**52,430.32**	**1,789,987.08**	**532,379.85**	**111,091.91**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	655,604.02	0.00	655,604.02	0.00	0.00
Support Serv - Pupil	109,989.61	0.00	109,989.61	0.00	0.00
Support Serv - Instructional	188,767.16	2,612.85	186,154.31	0.00	0.00
Support Serv - Board of Ed	10,635.01	0.00	10,635.01	0.00	0.00
Support Serv - Executive Adm	290,991.63	1,815.05	289,176.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	31,662.29	0.00	31,662.29	0.00	0.00
Support Serv - Business	222,435.96	419.87	7,591.07	214,425.02	214,425.02
Operations and Maintenance	65,849.37	5,082.71	26,322.43	34,444.23	0.00
Pupil Transportation	58,385.53	0.00	58,385.53	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	200.00	0.00	200.00	0.00	0.00
Support Serv - Technology	64,566.04	0.00	2,721.31	61,844.73	61,844.73
Support Serv - Pupil Accounting	15,392.28	0.00	15,392.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,790.04	0.00	137,790.04	0.00	0.00
Community Services	2,395,881.04	115,818.98	2,280,062.06	0.00	0.00
Payments to Government Agencies	147,287.82	147,287.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,880,534.80	152,326.75	9,728,208.05	0.00	0.00
Support Serv - Pupil	2,320,389.68	6,484.44	2,313,905.24	0.00	0.00
Support Serv - Instructional	1,375,220.70	33.75	1,375,186.95	0.00	0.00
Support Serv - Board of Ed	31,044.59	0.00	31,044.59	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	464,859.27	15,510.35	0.00	449,348.92	449,348.92
Operations and Maintenance	994,361.11	41,836.63	3,197.17	949,327.31	0.00
Pupil Transportation	141,722.00	21,764.00	119,958.00	0.00	0.00
Support Serv - Planning & Research	45,177.17	0.00	45,177.17	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	299,813.02	11,242.68	2,505.00	286,065.34	286,065.34
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	21,710.10	15,853.74	5,856.36	0.00	0.00
Community Services	521.76	0.00	521.76	0.00	0.00
Payments to Government Agencies	52,770.46	0.00	52,770.46	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	20,023,562.46	**538,089.62**	**17,490,017.29**	**1,995,455.55**	**1,011,684.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,305,568.92	99,984.46	15,205,584.46	0.00	0.00
Support Serv - Pupil	1,120,416.13	0.00	1,120,416.13	0.00	0.00
Support Serv - Instructional	542,905.12	0.00	542,905.12	0.00	0.00
Support Serv - Board of Ed	79,816.32	0.00	79,816.32	0.00	0.00
Support Serv - Executive Adm	326,769.94	1,721.90	325,048.04	0.00	0.00
Support Serv - Grant Writer	153,868.14	0.00	153,868.14	0.00	0.00
Support Serv - School Adm	1,651,431.76	14,097.20	1,637,334.56	0.00	0.00
Support Serv - Business	522,368.05	12,622.19	0.00	509,745.86	509,745.86
Operations and Maintenance	2,120,090.28	5,453.00	0.00	2,114,637.28	0.00
Pupil Transportation	1,645,895.18	61,587.95	1,584,307.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,910.08	0.00	34,910.08	0.00	0.00
Support Serv - Staff & Personnel	4,338.81	0.00	4,156.01	182.80	182.80
Support Serv - Technology	354,456.40	20,197.41	69,683.09	264,575.90	264,575.90
Support Serv - Pupil Accounting	345.59	0.00	345.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	621,960.14	54,333.04	567,627.10	0.00	0.00
Community Services	91,991.89	0.00	91,991.89	0.00	0.00
Payments to Government Agencies	13,415.56	13,415.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	63,165.70	6,588.81	56,576.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,000.00	0.00	4,000.00	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	158.33	0.00	0.00	158.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,223,886.24	551,347.20	672,539.04	0.00	0.00
Community Services	85,774.05	181.49	85,592.56	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 **	2,125,332.33	2,125,332.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,856,112.06	1,856,112.06	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
	29,948,977.02	**4,822,974.60**	**22,236,702.25**	**2,889,300.17**	**774,504.56**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,462,590.16	3,358.01	5,459,232.15	0.00	0.00
Support Serv - Pupil	170,536.12	0.00	170,536.12	0.00	0.00
Support Serv - Instructional	90,464.01	0.00	90,464.01	0.00	0.00
Support Serv - Board of Ed	33,457.17	0.00	33,457.17	0.00	0.00
Support Serv - Executive Adm	235,189.92	0.00	235,189.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	636,259.77	0.00	636,259.77	0.00	0.00
Support Serv - Business	147,643.64	10,939.64	0.00	136,704.00	136,704.00
Operations and Maintenance	964,268.14	46,643.23	4,063.38	913,561.53	0.00
Pupil Transportation	694,836.28	69,002.00	625,834.28	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	3,800.00	0.00	3,800.00	0.00	0.00
Support Serv - Technology	239,327.99	0.00	26,686.88	212,641.11	212,641.11
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	277,972.83	2,770.00	275,202.83	0.00	0.00
Community Services	7,137.87	0.00	7,137.87	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	5,550.90	0.00	5,517.60	33.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,522.78	274,383.45	358,139.33	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 **	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 *	9,269.59	0.00	9,269.59	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,610,827.17	**407,096.33**	**7,940,790.90**	**1,262,939.94**	**349,345.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,447,262.35	27,316.92	6,419,945.43	0.00	0.00
Support Serv - Pupil	310,016.71	0.00	310,016.71	0.00	0.00
Support Serv - Instructional	348,145.02	0.00	348,145.02	0.00	0.00
Support Serv - Board of Ed	33,502.94	0.00	33,502.94	0.00	0.00
Support Serv - Executive Adm	274,049.91	0.00	274,049.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	612,599.42	0.00	612,599.42	0.00	0.00
Support Serv - Business	199,692.23	27,577.17	0.00	172,115.06	172,115.06
Operations and Maintenance	786,645.77	1,731.83	0.00	784,913.94	0.00
Pupil Transportation	548,831.83	1,492.85	547,338.98	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	553.90	0.00	553.90	0.00	0.00
Support Serv - Technology	224,194.51	40,591.68	30,132.78	153,470.05	153,470.05
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	316,955.88	6,289.00	310,666.88	0.00	0.00
Community Services	10,212.22	0.00	10,212.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,290.55	241,609.19	304,681.36	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 **	492,446.56	492,446.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	203,593.37	203,593.37	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
	11,354,993.17	**1,042,648.57**	**9,201,845.55**	**1,110,499.05**	**325,585.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,310,932.00	5,844.00	1,305,088.00	0.00	0.00
Support Serv - Pupil	60,798.00	0.00	60,798.00	0.00	0.00
Support Serv - Instructional	20,130.00	0.00	20,130.00	0.00	0.00
Support Serv - Board of Ed	35,760.00	0.00	35,760.00	0.00	0.00
Support Serv - Executive Adm	372,119.00	0.00	372,119.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,957.00	0.00	234,957.00	0.00	0.00
Support Serv - Business	29,077.00	15,890.00	0.00	13,187.00	13,187.00
Operations and Maintenance	227,071.00	5,195.00	0.00	221,876.00	0.00
Pupil Transportation	120,533.00	0.00	120,533.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	101,889.00	21,149.00	0.00	80,740.00	80,740.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,160.00	0.00	16,160.00	0.00	0.00
Community Services	16,115.00	0.00	16,115.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	112,263.00	112,263.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,151.00	190,246.00	83,905.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	262,875.00	262,875.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,194,830.00	**613,462.00**	**2,265,565.00**	**315,803.00**	**93,927.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13000 Calhoun ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	169.00	0.00	169.00	0.00	0.00
Support Serv - Pupil	115,697.74	0.00	115,697.74	0.00	0.00
Support Serv - Instructional	2,594,312.78	2,136.29	2,592,176.49	0.00	0.00
Support Serv - Board of Ed	16,970.91	0.00	16,970.91	0.00	0.00
Support Serv - Executive Adm	425,191.72	0.00	425,191.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,396.98	0.00	46,396.98	0.00	0.00
Support Serv - Business	858,100.75	12,641.58	2,637.40	842,821.77	842,821.77
Operations and Maintenance	91,967.10	2,703.87	773.48	88,489.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	60,698.41	0.00	60,698.41	0.00	0.00
Support Serv - Communication	609,470.47	0.00	609,470.47	0.00	0.00
Support Serv - Staff & Personnel	207,342.57	0.00	1,966.07	205,376.50	205,376.50
Support Serv - Technology	464,884.30	15,747.80	3,583.25	445,553.25	445,553.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	103,702.12	0.00	103,702.12	0.00	0.00
Support Serv - Other	45,100.54	0.00	45,100.54	0.00	0.00
Community Services	1,896,109.49	0.00	1,896,109.49	0.00	0.00
Payments to Government Agencies	3,557,771.88	3,557,771.88	0.00	0.00	0.00
Facilities Acquisition	18,652.82	18,652.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,097,524.87	279,805.17	11,817,719.70	0.00	0.00
Support Serv - Pupil	12,963,823.42	61,382.98	12,902,440.44	0.00	0.00
Support Serv - Instructional	3,190,587.30	2,784.79	3,187,802.51	0.00	0.00
Support Serv - Board of Ed	32,335.33	0.00	32,335.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	973,833.17	83,201.00	890,632.17	0.00	0.00
Support Serv - Business	610,761.05	337,478.61	0.00	273,282.44	273,282.44
Operations and Maintenance	1,381,433.47	21,923.13	1,149.04	1,358,361.30	0.00
Pupil Transportation	1,884,057.01	0.00	1,884,057.01	0.00	0.00
Support Serv - Planning & Research	382,802.89	0.00	382,802.89	0.00	0.00
Support Serv - Communication	76,097.76	0.00	76,097.76	0.00	0.00
Support Serv - Staff & Personnel	376,525.69	0.00	0.00	376,525.69	376,525.69
Support Serv - Technology	2,492,016.48	88,541.42	412,205.63	1,991,269.43	1,991,269.43
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	284,854.92	39,290.41	245,564.51	0.00	0.00
Community Services	5,129,818.55	0.00	5,129,818.55	0.00	0.00
Payments to Government Agencies	11,889,488.75	11,889,488.75	0.00	0.00	0.00
Facilities Acquisition	212,535.62	212,535.62	0.00	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 *	53,308.02	0.00	53,308.02	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,144,343.88	**16,626,086.12**	**42,936,577.63**	**5,581,680.13**	**4,134,829.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13010 Albion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,029,112.62	3,013.28	4,026,099.34	0.00	0.00
Support Serv - Pupil	699,712.09	0.00	699,712.09	0.00	0.00
Support Serv - Instructional	1,334,524.38	0.00	1,334,524.38	0.00	0.00
Support Serv - Board of Ed	101,623.31	0.00	101,623.31	0.00	0.00
Support Serv - Executive Adm	363,853.85	0.00	363,853.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	61,942.53	0.00	61,942.53	0.00	0.00
Support Serv - Business	269,551.20	19,203.71	0.00	250,347.49	250,347.49
Operations and Maintenance	871,778.07	0.00	7,918.36	863,859.71	0.00
Pupil Transportation	555,082.16	0.00	555,082.16	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	600,179.82	0.00	600,179.82	0.00	0.00
Support Serv - Technology	279,851.07	82,853.30	0.00	196,997.77	196,997.77
Support Serv - Pupil Accounting	2,852.45	0.00	2,852.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,264.44	0.00	7,264.44	0.00	0.00
Community Services	95,814.47	0.00	95,814.47	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	1,007.91	0.00	1,007.91	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	394,765.97	176,488.72	218,277.25	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 **	618,683.39	618,683.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,583.99	3,583.99	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,291,183.72	**903,826.39**	**8,076,152.36**	**1,311,204.97**	**447,345.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,125,283.24	169,777.48	33,955,505.76	0.00	0.00
Support Serv - Pupil	2,539,487.73	0.00	2,539,487.73	0.00	0.00
Support Serv - Instructional	3,152,975.20	26,864.78	3,126,110.42	0.00	0.00
Support Serv - Board of Ed	288,094.05	0.00	288,094.05	0.00	0.00
Support Serv - Executive Adm	261,796.08	0.00	261,796.08	0.00	0.00
Support Serv - Grant Writer	29,679.71	0.00	29,679.71	0.00	0.00
Support Serv - School Adm	3,938,091.22	0.00	3,938,091.22	0.00	0.00
Support Serv - Business	1,353,480.19	268,842.23	27,085.97	1,057,551.99	1,057,551.99
Operations and Maintenance	6,956,300.54	205,845.97	60,092.58	6,690,361.99	0.00
Pupil Transportation	2,597,437.27	21,707.00	2,575,730.27	0.00	0.00
Support Serv - Planning & Research	136,717.24	0.00	136,717.24	0.00	0.00
Support Serv - Communication	119,365.58	0.00	119,365.58	0.00	0.00
Support Serv - Staff & Personnel	528,127.55	0.00	112,435.47	415,692.08	415,692.08
Support Serv - Technology	1,025,086.92	137,111.11	25,349.45	862,626.36	862,626.36
Support Serv - Pupil Accounting	283,434.11	0.00	283,434.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	598,257.09	1,322.70	596,934.39	0.00	0.00
Community Services	159,962.27	0.00	159,962.27	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	104,244.81	0.00	100,700.50	3,544.31	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	11,976.00	0.00	11,568.82	407.18	407.18
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	3,640,452.04	1,923,468.00	1,716,984.04	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 **	4,454,446.01	4,454,446.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,894,250.10	4,894,250.10	0.00	0.00	0.00
Trust Funds					
All Costs *	72,977.66	0.00	72,977.66	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
	71,296,922.61	**12,128,635.38**	**50,138,103.32**	**9,030,183.91**	**2,336,277.61**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,025,854.95	843.08	3,025,011.87	0.00	0.00
Support Serv - Pupil	95,332.09	0.00	95,332.09	0.00	0.00
Support Serv - Instructional	98,279.13	0.00	98,279.13	0.00	0.00
Support Serv - Board of Ed	18,566.86	0.00	18,566.86	0.00	0.00
Support Serv - Executive Adm	170,251.15	0.00	170,251.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,429.85	0.00	194,429.85	0.00	0.00
Support Serv - Business	133,093.26	30,504.34	0.00	102,588.92	102,588.92
Operations and Maintenance	457,523.25	0.00	0.00	457,523.25	0.00
Pupil Transportation	355,273.42	0.00	355,273.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,949.25	0.00	1,949.25	0.00	0.00
Support Serv - Staff & Personnel	1,012.41	0.00	256.41	756.00	756.00
Support Serv - Technology	54,666.88	11,869.79	0.00	42,797.09	42,797.09
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	128,518.19	0.00	128,518.19	0.00	0.00
Community Services	26,845.75	0.00	26,845.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,400.00	14,400.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,577.58	0.00	4,288.28	289.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,483.77	99,667.06	109,816.71	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 **	637,535.72	637,535.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	71,443.43	71,443.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,699,036.94	**866,263.42**	**4,228,818.96**	**603,954.56**	**146,142.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,883,036.27	2,331.35	15,880,704.92	0.00	0.00
Support Serv - Pupil	905,868.93	0.00	905,868.93	0.00	0.00
Support Serv - Instructional	528,016.35	349.72	527,666.63	0.00	0.00
Support Serv - Board of Ed	161,010.69	0.00	161,010.69	0.00	0.00
Support Serv - Executive Adm	571,293.25	0.00	571,293.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,660,653.02	0.00	1,660,653.02	0.00	0.00
Support Serv - Business	450,751.79	120,767.67	0.00	329,984.12	329,984.12
Operations and Maintenance	2,824,715.62	0.00	300.00	2,824,415.62	0.00
Pupil Transportation	1,189,134.02	0.00	1,189,134.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,084.06	0.00	22,084.06	0.00	0.00
Support Serv - Staff & Personnel	5,620.00	0.00	0.00	5,620.00	5,620.00
Support Serv - Technology	596,823.67	60,410.00	0.00	536,413.67	536,413.67
Support Serv - Pupil Accounting	7,251.85	0.00	7,251.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	396,238.09	0.00	396,238.09	0.00	0.00
Community Services	20,219.50	0.00	20,219.50	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,171,765.72	518,141.68	653,624.04	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 **	4,964,802.73	4,964,802.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	656,857.72	656,857.72	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
	32,016,143.28	**6,323,660.87**	**21,996,049.00**	**3,696,433.41**	**872,017.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,203,094.59	8,075.09	6,195,019.50	0.00	0.00
Support Serv - Pupil	264,329.51	0.00	264,329.51	0.00	0.00
Support Serv - Instructional	443,282.77	8,032.00	435,250.77	0.00	0.00
Support Serv - Board of Ed	51,393.55	0.00	51,393.55	0.00	0.00
Support Serv - Executive Adm	216,283.27	0.00	216,283.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	573,686.59	0.00	573,686.59	0.00	0.00
Support Serv - Business	272,980.08	10,103.60	18,406.22	244,470.26	244,470.26
Operations and Maintenance	789,737.29	0.00	4,934.86	784,802.43	0.00
Pupil Transportation	350,206.00	0.00	350,206.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,542.08	0.00	0.00	5,542.08	5,542.08
Support Serv - Technology	172,274.99	0.00	9,203.12	163,071.87	163,071.87
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	312,247.55	0.00	312,247.55	0.00	0.00
Community Services	63,953.81	0.00	63,953.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,123.86	15,123.86	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	512,757.75	214,498.35	298,259.40	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 **	2,247,230.87	2,247,230.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,419,480.81	1,419,480.81	0.00	0.00	0.00
Trust Funds					
All Costs *	5,118.54	0.00	5,118.54	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,918,723.91	**3,922,544.58**	**8,798,292.69**	**1,197,886.64**	**413,084.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,721,485.56	41,743.33	22,679,742.23	0.00	0.00
Support Serv - Pupil	1,079,137.61	0.00	1,079,137.61	0.00	0.00
Support Serv - Instructional	1,097,526.88	1,169.02	1,096,357.86	0.00	0.00
Support Serv - Board of Ed	67,549.91	0.00	67,549.91	0.00	0.00
Support Serv - Executive Adm	322,283.50	1,494.26	320,789.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,335,087.62	935.71	2,334,151.91	0.00	0.00
Support Serv - Business	679,628.98	83,839.98	6,658.66	589,130.34	589,130.34
Operations and Maintenance	3,402,664.40	55,010.36	125.00	3,347,529.04	0.00
Pupil Transportation	1,207,338.41	194,823.32	1,012,515.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	123,939.83	0.00	123,939.83	0.00	0.00
Support Serv - Staff & Personnel	110,960.90	0.00	18,259.13	92,701.77	92,701.77
Support Serv - Technology	1,308,051.38	773,608.27	16,214.40	518,228.71	518,228.71
Support Serv - Pupil Accounting	96,447.61	0.00	96,447.61	0.00	0.00
Support Serv - Central - Other	2,164.72	0.00	2,164.72	0.00	0.00
Support Serv - Other	870,871.17	10,606.20	860,264.97	0.00	0.00
Community Services	712,742.55	0.00	712,742.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	45,830.76	45,830.76	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	43,970.07	0.00	43,970.07	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,046.66	0.00	3,369.53	677.13	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	1,870,417.94	1,002,532.93	867,885.01	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 **	3,400,161.00	3,400,161.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,474.43	24,474.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,323,429.04	6,175.18	1,317,253.86	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,850,210.93	**5,642,404.75**	**32,659,539.19**	**4,548,266.99**	**1,200,060.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,060,035.42	0.00	2,060,035.42	0.00	0.00
Support Serv - Pupil	56,171.76	0.00	56,171.76	0.00	0.00
Support Serv - Instructional	45,674.47	212.85	45,461.62	0.00	0.00
Support Serv - Board of Ed	15,819.39	0.00	15,819.39	0.00	0.00
Support Serv - Executive Adm	107,008.01	0.00	107,008.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,960.75	0.00	175,960.75	0.00	0.00
Support Serv - Business	57,052.98	10,560.52	0.00	46,492.46	46,492.46
Operations and Maintenance	165,501.95	0.00	0.00	165,501.95	0.00
Pupil Transportation	147,494.80	16,700.00	130,794.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,280.08	0.00	2,280.08	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,236.44	0.00	0.00	37,236.44	37,236.44
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	19,206.39	1,726.03	17,480.36	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	122,355.75	54,102.23	68,253.52	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 **	186,740.75	186,740.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	42,865.00	42,865.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	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
	3,242,903.94	**312,907.38**	**2,680,765.71**	**249,230.85**	**83,728.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,478,992.27	7,973.93	13,471,018.34	0.00	0.00
Support Serv - Pupil	888,058.86	0.00	888,058.86	0.00	0.00
Support Serv - Instructional	811,600.38	0.00	811,600.38	0.00	0.00
Support Serv - Board of Ed	37,966.88	0.00	37,966.88	0.00	0.00
Support Serv - Executive Adm	215,674.86	1,292.73	214,382.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,637,406.30	849.30	1,636,557.00	0.00	0.00
Support Serv - Business	507,265.72	35,885.15	0.00	471,380.57	471,380.57
Operations and Maintenance	2,466,073.65	50,230.63	5,700.00	2,410,143.02	0.00
Pupil Transportation	968,655.07	81,553.00	887,102.07	0.00	0.00
Support Serv - Planning & Research	108,121.34	0.00	108,121.34	0.00	0.00
Support Serv - Communication	5,321.48	0.00	5,321.48	0.00	0.00
Support Serv - Staff & Personnel	88,957.80	0.00	0.00	88,957.80	88,957.80
Support Serv - Technology	357,200.27	4,086.00	73,005.00	280,109.27	280,109.27
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	659,051.79	10,236.97	648,814.82	0.00	0.00
Community Services	370,659.37	0.00	370,659.37	0.00	0.00
Payments to Government Agencies	1,472,457.00	1,472,457.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,265.96	0.00	4,348.00	2,917.96	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	739,189.42	343,291.03	395,898.39	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 **	4,654,525.09	4,654,525.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,832,244.37	7,832,244.37	0.00	0.00	0.00
Trust Funds					
All Costs *	21,944.96	0.00	21,944.96	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
	37,328,632.84	**14,494,625.20**	**19,580,499.02**	**3,253,508.62**	**840,447.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,493,562.25	598.08	10,492,964.17	0.00	0.00
Support Serv - Pupil	585,984.40	0.00	585,984.40	0.00	0.00
Support Serv - Instructional	875,511.78	104,798.12	770,713.66	0.00	0.00
Support Serv - Board of Ed	69,346.08	0.00	69,346.08	0.00	0.00
Support Serv - Executive Adm	282,166.22	0.00	282,166.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,399,623.21	0.00	1,399,623.21	0.00	0.00
Support Serv - Business	274,105.60	22,520.77	0.00	251,584.83	251,584.83
Operations and Maintenance	1,725,291.85	101,340.36	0.00	1,623,951.49	0.00
Pupil Transportation	804,439.35	7,492.25	796,947.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,448.48	0.00	7,448.48	0.00	0.00
Support Serv - Staff & Personnel	3,505.98	0.00	3,505.98	0.00	0.00
Support Serv - Technology	272,397.76	0.00	0.00	272,397.76	272,397.76
Support Serv - Pupil Accounting	51,486.51	0.00	51,486.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	530,510.04	2,274.94	528,235.10	0.00	0.00
Community Services	26,561.80	0.00	26,561.80	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	751,088.63	392,321.12	358,767.51	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 **	2,292,420.48	2,292,420.48	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
	20,445,450.42	**2,923,766.12**	**15,373,750.22**	**2,147,934.08**	**523,982.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,414,344.34	0.00	1,414,344.34	0.00	0.00
Support Serv - Pupil	16,500.00	0.00	16,500.00	0.00	0.00
Support Serv - Instructional	16,422.96	0.00	16,422.96	0.00	0.00
Support Serv - Board of Ed	26,778.64	0.00	26,778.64	0.00	0.00
Support Serv - Executive Adm	106,368.53	0.00	106,368.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,816.05	0.00	178,816.05	0.00	0.00
Support Serv - Business	86,080.69	8,071.33	0.00	78,009.36	78,009.36
Operations and Maintenance	261,556.56	0.00	0.00	261,556.56	0.00
Pupil Transportation	104,289.40	0.00	104,289.40	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	62,413.65	0.00	0.00	62,413.65	62,413.65
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	94,528.87	0.00	94,528.87	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	146,535.36	83,301.03	63,234.33	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 **	256,925.51	256,925.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	48.00	48.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,771,608.56	**348,345.87**	**2,021,283.12**	**401,979.57**	**140,423.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,864,962.76	3,385.57	5,861,577.19	0.00	0.00
Support Serv - Pupil	332,528.54	0.00	332,528.54	0.00	0.00
Support Serv - Instructional	296,572.26	0.00	296,572.26	0.00	0.00
Support Serv - Board of Ed	51,931.27	0.00	51,931.27	0.00	0.00
Support Serv - Executive Adm	264,910.23	0.00	264,910.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	672,024.57	0.00	672,024.57	0.00	0.00
Support Serv - Business	248,483.63	16,844.12	0.00	231,639.51	231,639.51
Operations and Maintenance	996,225.45	12,499.11	0.00	983,726.34	0.00
Pupil Transportation	608,347.02	0.00	608,347.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,487.17	0.00	1,487.17	0.00	0.00
Support Serv - Staff & Personnel	61.50	0.00	0.00	61.50	61.50
Support Serv - Technology	261,858.54	0.00	23,503.33	238,355.21	238,355.21
Support Serv - Pupil Accounting	6,038.39	0.00	6,038.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	322,709.23	0.00	322,709.23	0.00	0.00
Community Services	3,781.34	0.00	3,781.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	558.04	0.00	558.04	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,441.39	0.00	13,441.39	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	383,268.01	190,476.88	192,791.13	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 **	528,528.25	528,528.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	677,545.26	677,545.26	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
	11,535,262.85	**1,429,279.19**	**8,652,201.10**	**1,453,782.56**	**470,056.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13900 Battle Creek Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	629,445.02	27,044.67	602,400.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	74,491.92	3,909.00	70,582.92	0.00	0.00
Support Serv - Board of Ed	10,807.25	0.00	10,807.25	0.00	0.00
Support Serv - Executive Adm	147,778.48	0.00	147,778.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	141,912.37	11,145.32	130,767.05	0.00	0.00
Support Serv - Business	44,967.80	7,456.42	0.00	37,511.38	37,511.38
Operations and Maintenance	124,688.47	0.00	0.00	124,688.47	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	90,728.47	0.00	90,728.47	0.00	0.00
Support Serv - Staff & Personnel	3,858.50	0.00	0.00	3,858.50	3,858.50
Support Serv - Technology	15,337.91	8,544.00	0.00	6,793.91	6,793.91
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	0.00	0.00	0.00	0.00	0.00
Community Services	8,087.47	0.00	8,087.47	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	39,059.35	0.00	39,059.35	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 **	73,603.92	73,603.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,205,330.86	1,205,330.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,610,097.79	**1,337,034.19**	**1,100,211.34**	**172,852.26**	**48,163.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	838,046.76	0.00	838,046.76	0.00	0.00
Support Serv - Pupil	56,017.59	0.00	56,017.59	0.00	0.00
Support Serv - Instructional	20,695.39	0.00	20,695.39	0.00	0.00
Support Serv - Board of Ed	82.85	0.00	82.85	0.00	0.00
Support Serv - Executive Adm	20,239.41	0.00	20,239.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,046.74	0.00	230,046.74	0.00	0.00
Support Serv - Business	192,107.46	0.00	0.00	192,107.46	192,107.46
Operations and Maintenance	330,997.74	0.00	0.00	330,997.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	234.60	0.00	234.60	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	111,727.86	21.96	111,705.90	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
	1,800,196.40	**21.96**	**1,277,069.24**	**523,105.20**	**192,107.46**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,301,086.00	0.00	2,301,086.00	0.00	0.00
Support Serv - Pupil	3,874.00	0.00	3,874.00	0.00	0.00
Support Serv - Instructional	485,605.00	0.00	485,605.00	0.00	0.00
Support Serv - Board of Ed	101,647.00	0.00	101,647.00	0.00	0.00
Support Serv - Executive Adm	236,384.00	0.00	236,384.00	0.00	0.00
Support Serv - Grant Writer	36,181.00	0.00	36,181.00	0.00	0.00
Support Serv - School Adm	391,212.00	0.00	391,212.00	0.00	0.00
Support Serv - Business	123,473.00	0.00	0.00	123,473.00	123,473.00
Operations and Maintenance	1,017,266.00	0.00	0.00	1,017,266.00	0.00
Pupil Transportation	3,071.00	0.00	3,071.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	67,548.00	0.00	67,548.00	0.00	0.00
Support Serv - Staff & Personnel	156,161.00	0.00	0.00	156,161.00	156,161.00
Support Serv - Technology	99,263.00	0.00	0.00	99,263.00	99,263.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,802.00	0.00	28,802.00	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	207,507.00	14,355.00	193,152.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,259,080.00	**14,355.00**	**3,848,562.00**	**1,396,163.00**	**378,897.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	827,214.00	0.00	827,214.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,384.00	0.00	2,384.00	0.00	0.00
Support Serv - Board of Ed	26,612.00	0.00	26,612.00	0.00	0.00
Support Serv - Executive Adm	145,137.00	0.00	145,137.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,274.00	0.00	172,274.00	0.00	0.00
Support Serv - Business	28,666.00	7,997.00	0.00	20,669.00	20,669.00
Operations and Maintenance	147,868.00	0.00	0.00	147,868.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,341.00	0.00	8,341.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,284.00	0.00	0.00	26,284.00	26,284.00
Support Serv - Pupil Accounting	1,394.00	0.00	1,394.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,809.00	0.00	6,809.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,392,983.00	**7,997.00**	**1,190,165.00**	**194,821.00**	**46,953.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	859,507.13	0.00	859,507.13	0.00	0.00
Support Serv - Pupil	152,520.18	0.00	152,520.18	0.00	0.00
Support Serv - Instructional	19,556.30	0.00	19,556.30	0.00	0.00
Support Serv - Board of Ed	4,320.00	0.00	4,320.00	0.00	0.00
Support Serv - Executive Adm	43,530.94	0.00	43,530.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,087.36	0.00	132,087.36	0.00	0.00
Support Serv - Business	27,701.68	0.00	0.00	27,701.68	27,701.68
Operations and Maintenance	68,188.23	3,114.03	0.00	65,074.20	0.00
Pupil Transportation	624.37	0.00	624.37	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	10,737.54	0.00	0.00	10,737.54	10,737.54
Support Serv - Pupil Accounting	3,585.31	0.00	3,585.31	0.00	0.00
Support Serv - Central - Other	1,070.00	0.00	1,070.00	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
	1,323,429.04	**3,114.03**	**1,216,801.59**	**103,513.42**	**38,439.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
14000 Lewis Cass ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	512,542.03	0.00	512,542.03	0.00	0.00
Support Serv - Pupil	117,176.63	0.00	117,176.63	0.00	0.00
Support Serv - Instructional	320,682.49	0.00	320,682.49	0.00	0.00
Support Serv - Board of Ed	19,038.76	0.00	19,038.76	0.00	0.00
Support Serv - Executive Adm	287,679.95	0.00	287,679.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	246,314.23	968.90	2,724.93	242,620.40	242,620.40
Operations and Maintenance	155,824.29	8,630.00	38,123.73	109,070.56	0.00
Pupil Transportation	1,872.39	0.00	1,872.39	0.00	0.00
Support Serv - Planning & Research	13,847.54	0.00	13,847.54	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,255.00	0.00	4,255.00	0.00	0.00
Support Serv - Technology	38,414.42	4,598.49	0.00	33,815.93	33,815.93
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	1,220,884.11	0.00	1,220,884.11	0.00	0.00
Payments to Government Agencies	12,402.50	12,402.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,169,933.24	9,797.90	2,160,135.34	0.00	0.00
Support Serv - Pupil	2,302,625.68	0.00	2,302,625.68	0.00	0.00
Support Serv - Instructional	543,803.31	0.00	543,803.31	0.00	0.00
Support Serv - Board of Ed	37,732.69	0.00	37,732.69	0.00	0.00
Support Serv - Executive Adm	109,800.32	0.00	109,800.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	71,997.11	0.00	71,997.11	0.00	0.00
Support Serv - Business	389,069.54	4,078.67	0.00	384,990.87	384,990.87
Operations and Maintenance	333,541.88	0.00	167.72	333,374.16	0.00
Pupil Transportation	1,636,889.65	107,704.00	1,529,185.65	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	63,478.44	5,419.16	0.00	58,059.28	58,059.28
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	63,643.68	29,338.93	34,304.75	0.00	0.00
Community Services	50.00	0.00	50.00	0.00	0.00
Payments to Government Agencies	53,240.00	53,240.00	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	6,117.11	6,117.11	0.00	0.00	0.00
Trust Funds					
All Costs *	418.00	0.00	418.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,778,274.99	**242,295.66**	**9,374,048.13**	**1,161,931.20**	**719,486.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,300,347.43	9,250.00	5,291,097.43	0.00	0.00
Support Serv - Pupil	358,313.84	0.00	358,313.84	0.00	0.00
Support Serv - Instructional	136,717.43	0.00	136,717.43	0.00	0.00
Support Serv - Board of Ed	63,561.26	0.00	63,561.26	0.00	0.00
Support Serv - Executive Adm	284,026.74	0.00	284,026.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,216.78	0.00	388,216.78	0.00	0.00
Support Serv - Business	305,487.66	32,643.42	1,559.78	271,284.46	271,284.46
Operations and Maintenance	1,648,010.65	0.00	0.00	1,648,010.65	0.00
Pupil Transportation	789,409.14	236,752.00	552,657.14	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	79,568.49	0.00	79,568.49	0.00	0.00
Support Serv - Technology	167,887.96	14,042.80	0.00	153,845.16	153,845.16
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	270,569.04	0.00	270,569.04	0.00	0.00
Community Services	9,467.71	0.00	9,467.71	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	79,786.56	0.00	0.00	79,786.56	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	531,838.24	270,536.37	261,301.87	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 **	1,081,732.20	1,081,732.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,302.53	81,302.53	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
	11,576,243.66	**1,726,259.32**	**7,697,057.51**	**2,152,926.83**	**425,129.62**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,352,601.82	0.00	12,352,601.82	0.00	0.00
Support Serv - Pupil	844,818.48	0.00	844,818.48	0.00	0.00
Support Serv - Instructional	1,389,481.23	0.00	1,389,481.23	0.00	0.00
Support Serv - Board of Ed	73,703.42	0.00	73,703.42	0.00	0.00
Support Serv - Executive Adm	269,854.11	0.00	269,854.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,286,585.37	0.00	1,286,585.37	0.00	0.00
Support Serv - Business	619,210.52	16,545.40	0.00	602,665.12	602,665.12
Operations and Maintenance	1,831,796.19	48,417.00	23,704.21	1,759,674.98	0.00
Pupil Transportation	868,422.32	0.00	868,422.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,716.00	0.00	5,716.00	0.00	0.00
Support Serv - Staff & Personnel	2,795.00	0.00	0.00	2,795.00	2,795.00
Support Serv - Technology	416,556.56	0.00	38,083.55	378,473.01	378,473.01
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	386,710.61	0.00	386,710.61	0.00	0.00
Community Services	164,905.10	0.00	164,905.10	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	8,706.00	0.00	8,706.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,222,533.42	563,051.22	659,482.20	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 **	1,474,254.80	1,474,254.80	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
	23,218,650.95	**2,102,268.42**	**18,372,774.42**	**2,743,608.11**	**983,933.13**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,310,589.51	97,871.08	12,212,718.43	0.00	0.00
Support Serv - Pupil	1,023,701.74	0.00	1,023,701.74	0.00	0.00
Support Serv - Instructional	738,923.71	663.90	738,259.81	0.00	0.00
Support Serv - Board of Ed	17,104.03	0.00	17,104.03	0.00	0.00
Support Serv - Executive Adm	619,489.78	3,876.96	615,612.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,397,700.20	0.00	1,397,700.20	0.00	0.00
Support Serv - Business	411,070.48	30,342.85	0.00	380,727.63	380,727.63
Operations and Maintenance	1,924,438.21	19,680.24	0.00	1,904,757.97	0.00
Pupil Transportation	1,265,053.83	33,032.00	1,232,021.83	0.00	0.00
Support Serv - Planning & Research	205,392.97	0.00	205,392.97	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,562.37	0.00	0.00	137,562.37	137,562.37
Support Serv - Pupil Accounting	67,466.41	0.00	67,466.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,784.31	8,135.00	545,649.31	0.00	0.00
Community Services	27,035.48	0.00	27,035.48	0.00	0.00
Payments to Government Agencies	253,146.04	0.00	253,146.04	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	23,991.67	0.00	23,623.55	368.12	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	1,066,047.00	425,150.70	640,896.30	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 **	2,249,447.70	2,249,447.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	754,999.43	754,999.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,046,944.87	**3,623,199.86**	**19,000,328.92**	**2,423,416.09**	**518,290.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,710,829.15	8,714.70	3,702,114.45	0.00	0.00
Support Serv - Pupil	144,938.55	0.00	144,938.55	0.00	0.00
Support Serv - Instructional	55,626.11	0.00	55,626.11	0.00	0.00
Support Serv - Board of Ed	29,556.89	0.00	29,556.89	0.00	0.00
Support Serv - Executive Adm	204,154.05	838.80	203,315.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,443.84	3,512.60	460,931.24	0.00	0.00
Support Serv - Business	176,851.17	10,237.60	129,684.01	36,929.56	36,929.56
Operations and Maintenance	696,291.74	13,458.00	0.00	682,833.74	0.00
Pupil Transportation	482,190.70	0.00	482,190.70	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	137,976.64	900.00	14,092.37	122,984.27	122,984.27
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	162,890.15	0.00	162,890.15	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	325,111.91	154,705.88	170,406.03	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 **	747,678.79	747,678.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,900.21	40,900.21	0.00	0.00	0.00
Trust Funds					
All Costs *	20,000.00	0.00	20,000.00	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
	7,399,439.90	**980,946.58**	**5,575,745.75**	**842,747.57**	**159,913.83**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	637,436.89	2,194.06	635,242.83	0.00	0.00
Support Serv - Pupil	509,860.08	1,582.59	508,277.49	0.00	0.00
Support Serv - Instructional	862,902.52	34,324.88	828,577.64	0.00	0.00
Support Serv - Board of Ed	125,383.58	79.32	125,304.26	0.00	0.00
Support Serv - Executive Adm	256,597.89	537.78	256,060.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,754.86	0.00	8,754.86	0.00	0.00
Support Serv - Business	1,306,108.80	837.91	42,251.77	1,263,019.12	1,263,019.12
Operations and Maintenance	244,751.94	30,738.17	16,339.45	197,674.32	0.00
Pupil Transportation	9,461.48	0.00	9,461.48	0.00	0.00
Support Serv - Planning & Research	29,967.22	0.00	29,967.22	0.00	0.00
Support Serv - Communication	61,938.21	61.25	61,876.96	0.00	0.00
Support Serv - Staff & Personnel	103,788.82	7,147.88	62,470.98	34,169.96	34,169.96
Support Serv - Technology	59,751.02	4,790.00	54,961.02	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,441.48	2,702.73	72,738.75	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	235,758.70	6,512.23	229,246.47	0.00	0.00
Payments to Government Agencies	1,765,780.78	1,765,780.78	0.00	0.00	0.00
Facilities Acquisition	3,980.00	3,980.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,584,939.82	29,165.12	3,555,774.70	0.00	0.00
Support Serv - Pupil	6,273,097.28	26,524.85	6,246,572.43	0.00	0.00
Support Serv - Instructional	1,739,913.69	23,128.62	1,716,785.07	0.00	0.00
Support Serv - Board of Ed	29,383.02	40.95	29,342.07	0.00	0.00
Support Serv - Executive Adm	146,123.35	192.10	145,931.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	819,861.98	2,031.07	817,830.91	0.00	0.00
Support Serv - Business	754,977.58	16,232.02	50,917.15	687,828.41	687,828.41
Operations and Maintenance	572,980.20	18,922.35	1,281.95	552,775.90	0.00
Pupil Transportation	1,254,805.74	103,841.47	1,150,964.27	0.00	0.00
Support Serv - Planning & Research	172,304.76	10.59	172,294.17	0.00	0.00
Support Serv - Communication	123,913.31	142.92	123,770.39	0.00	0.00
Support Serv - Staff & Personnel	80,021.61	0.00	191.34	79,830.27	79,830.27
Support Serv - Technology	674,174.94	75,665.19	20,632.29	577,877.46	577,877.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	64,967.75	219.19	64,748.56	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	238.18	238.18	0.00	0.00	0.00
Payments to Government Agencies	5,503,426.04	5,503,426.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,371.17	93,371.17	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
	28,186,164.69	**7,754,421.41**	**17,038,567.84**	**3,393,175.44**	**2,642,725.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,116,081.48	191.96	1,115,889.52	0.00	0.00
Support Serv - Pupil	142,087.99	0.00	142,087.99	0.00	0.00
Support Serv - Instructional	7,056.43	211.03	6,845.40	0.00	0.00
Support Serv - Board of Ed	19,291.53	11.66	19,279.87	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	315,968.69	614.47	315,354.22	0.00	0.00
Support Serv - Business	54,665.08	23,767.03	0.00	30,898.05	30,898.05
Operations and Maintenance	235,922.70	3,979.50	1,813.68	230,129.52	0.00
Pupil Transportation	314.80	0.00	314.80	0.00	0.00
Support Serv - Planning & Research	4.35	0.00	4.35	0.00	0.00
Support Serv - Communication	130.00	0.00	130.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	40,729.16	8,138.14	32,591.02	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,688.55	736.03	50,952.52	0.00	0.00
Community Services	1,259.41	393.86	865.55	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	25,713.88	17,746.47	7,967.41	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 **	254,923.60	254,923.60	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
	2,265,837.65	**310,713.75**	**1,694,096.33**	**261,027.57**	**30,898.05**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,968,911.22	53,434.53	7,915,476.69	0.00	0.00
Support Serv - Pupil	499,105.27	0.00	499,105.27	0.00	0.00
Support Serv - Instructional	315,745.41	0.00	315,745.41	0.00	0.00
Support Serv - Board of Ed	38,376.39	0.00	38,376.39	0.00	0.00
Support Serv - Executive Adm	258,194.03	0.00	258,194.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	561,496.99	0.00	561,496.99	0.00	0.00
Support Serv - Business	150,999.59	4,335.98	0.00	146,663.61	146,663.61
Operations and Maintenance	1,221,064.74	0.00	23,686.68	1,197,378.06	0.00
Pupil Transportation	499,093.26	0.00	499,093.26	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	1,609.12	0.00	1,609.12	0.00	0.00
Support Serv - Technology	73,542.63	0.00	71,293.31	2,249.32	2,249.32
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	269,720.37	0.00	269,720.37	0.00	0.00
Community Services	60,343.54	0.00	60,343.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,833.82	1,833.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	519,540.51	224,723.09	294,817.42	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 **	6,657,344.72	6,657,344.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	73,721.10	73,721.10	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
	19,170,642.71	**7,015,393.24**	**10,808,958.48**	**1,346,290.99**	**148,912.93**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,504,140.70	0.00	1,504,140.70	0.00	0.00
Support Serv - Pupil	54,622.39	0.00	54,622.39	0.00	0.00
Support Serv - Instructional	107,184.65	0.00	107,184.65	0.00	0.00
Support Serv - Board of Ed	17,399.22	0.00	17,399.22	0.00	0.00
Support Serv - Executive Adm	163,088.95	0.00	163,088.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	97,879.12	0.00	97,879.12	0.00	0.00
Support Serv - Business	67,117.29	4,361.40	0.00	62,755.89	62,755.89
Operations and Maintenance	254,928.43	0.00	0.00	254,928.43	0.00
Pupil Transportation	117,777.17	0.00	117,777.17	0.00	0.00
Support Serv - Planning & Research	1,570.65	0.00	1,570.65	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	1,000.00	0.00	0.00	1,000.00	1,000.00
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	42,421.71	0.00	42,421.71	0.00	0.00
Community Services	4,274.30	0.00	4,274.30	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	131,471.85	56,024.49	75,447.36	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 **	812,769.36	812,769.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,377,645.79	**873,155.25**	**2,185,806.22**	**318,684.32**	**63,755.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,488,916.22	87,169.87	6,401,746.35	0.00	0.00
Support Serv - Pupil	400,965.73	0.00	400,965.73	0.00	0.00
Support Serv - Instructional	80,418.33	0.00	80,418.33	0.00	0.00
Support Serv - Board of Ed	58,620.28	0.00	58,620.28	0.00	0.00
Support Serv - Executive Adm	205,617.45	0.00	205,617.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	462,652.36	0.00	462,652.36	0.00	0.00
Support Serv - Business	140,453.16	0.00	25,947.00	114,506.16	114,506.16
Operations and Maintenance	921,245.40	0.00	14,291.85	906,953.55	0.00
Pupil Transportation	462,120.00	0.00	462,120.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	524.92	0.00	524.92	0.00	0.00
Support Serv - Technology	236,469.00	3,478.26	74,101.66	158,889.08	158,889.08
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	217,685.69	0.00	217,685.69	0.00	0.00
Community Services	49,336.03	1,368.00	47,968.03	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	362,210.50	131,717.49	230,493.01	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 **	2,157,947.72	2,157,947.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,457.92	155,457.92	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
	12,400,640.71	**2,537,139.26**	**8,683,152.66**	**1,180,348.79**	**273,395.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,787,378.99	117.26	5,787,261.73	0.00	0.00
Support Serv - Pupil	245,741.54	0.00	245,741.54	0.00	0.00
Support Serv - Instructional	153,023.39	0.00	153,023.39	0.00	0.00
Support Serv - Board of Ed	23,564.75	0.00	23,564.75	0.00	0.00
Support Serv - Executive Adm	365,495.60	0.00	365,495.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	620,061.19	0.00	620,061.19	0.00	0.00
Support Serv - Business	76,468.77	33,724.77	0.00	42,744.00	42,744.00
Operations and Maintenance	777,206.82	0.00	0.00	777,206.82	0.00
Pupil Transportation	487,088.59	0.00	487,088.59	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	4,332.48	0.00	4,332.48	0.00	0.00
Support Serv - Technology	101,343.54	0.00	0.00	101,343.54	101,343.54
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	286,338.95	0.00	286,338.95	0.00	0.00
Community Services	180,305.47	0.00	180,305.47	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	536,175.24	271,128.54	265,046.70	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 **	1,163,081.25	1,163,081.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	344,475.00	344,475.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,152,081.57	**1,812,526.82**	**8,418,260.39**	**921,294.36**	**144,087.54**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15901 Concord Academy - Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	875,201.00	0.00	875,201.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,154.00	0.00	9,154.00	0.00	0.00
Support Serv - Executive Adm	263,031.00	0.00	263,031.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	78,079.00	0.00	0.00	78,079.00	78,079.00
Operations and Maintenance	147,051.00	1,233.00	0.00	145,818.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,372,516.00	**1,233.00**	**1,147,386.00**	**223,897.00**	**78,079.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
15902 Northwest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	472,507.51	0.00	472,507.51	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	14,539.80	0.00	14,539.80	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	77,254.01	0.00	77,254.01	0.00	0.00
Support Serv - Grant Writer	6,455.60	0.00	6,455.60	0.00	0.00
Support Serv - School Adm	86,612.53	1,272.93	85,339.60	0.00	0.00
Support Serv - Business	15,372.75	417.75	0.00	14,955.00	14,955.00
Operations and Maintenance	36,945.08	267.98	0.00	36,677.10	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	53,654.75	0.00	0.00	53,654.75	53,654.75
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	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
	767,142.03	**1,958.66**	**659,896.52**	**105,286.85**	**68,609.75**

Michigan Department of Education
Costs for the Development of 2015-2016 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	180,258.77	0.00	180,258.77	0.00	0.00
Support Serv - Pupil	211,117.93	0.00	211,117.93	0.00	0.00
Support Serv - Instructional	790,095.45	0.00	790,095.45	0.00	0.00
Support Serv - Board of Ed	65,746.77	0.00	65,746.77	0.00	0.00
Support Serv - Executive Adm	304,209.27	0.00	304,209.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	206.00	0.00	206.00	0.00	0.00
Support Serv - Business	253,819.03	10,150.18	1,000.00	242,668.85	242,668.85
Operations and Maintenance	139,379.52	12,038.65	0.00	127,340.87	0.00
Pupil Transportation	9,379.53	0.00	9,379.53	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,363.90	0.00	0.00	2,363.90	2,363.90
Support Serv - Technology	586,961.35	71,915.86	0.00	515,045.49	515,045.49
Support Serv - Pupil Accounting	50,828.68	0.00	50,828.68	0.00	0.00
Support Serv - Central - Other	83,044.33	0.00	83,044.33	0.00	0.00
Support Serv - Other	1,644.80	0.00	1,644.80	0.00	0.00
Community Services	111,997.23	0.00	111,997.23	0.00	0.00
Payments to Government Agencies	750,290.52	750,290.52	0.00	0.00	0.00
Facilities Acquisition	37,078.75	37,078.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,741,069.43	0.00	1,741,069.43	0.00	0.00
Support Serv - Pupil	3,582,862.81	0.00	3,582,862.81	0.00	0.00
Support Serv - Instructional	651,091.63	0.00	651,091.63	0.00	0.00
Support Serv - Board of Ed	2,350.90	0.00	2,350.90	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	656.00	0.00	656.00	0.00	0.00
Support Serv - Business	58,513.69	58,141.69	0.00	372.00	372.00
Operations and Maintenance	40,000.00	0.00	0.00	40,000.00	0.00
Pupil Transportation	312,077.65	0.00	312,077.65	0.00	0.00
Support Serv - Planning & Research	42,522.00	0.00	42,522.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25,923.78	0.00	45.57	25,878.21	25,878.21
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	658.43	0.00	658.43	0.00	0.00
Support Serv - Other	220.83	0.00	220.83	0.00	0.00
Community Services	3,372.26	0.00	3,372.26	0.00	0.00
Payments to Government Agencies	2,283,021.00	2,283,021.00	0.00	0.00	0.00
Facilities Acquisition	63,134.09	63,134.09	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	65.20	65.20	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	97,065.74	97,065.74	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,484,527.27	**3,382,901.68**	**8,147,956.27**	**953,669.32**	**786,328.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,284,098.03	20,922.29	11,263,175.74	0.00	0.00
Support Serv - Pupil	233,707.76	0.00	233,707.76	0.00	0.00
Support Serv - Instructional	489,007.57	517.72	488,489.85	0.00	0.00
Support Serv - Board of Ed	43,421.24	0.00	43,421.24	0.00	0.00
Support Serv - Executive Adm	313,040.48	0.00	313,040.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,546,687.61	0.00	1,546,687.61	0.00	0.00
Support Serv - Business	199,854.12	0.00	0.00	199,854.12	199,854.12
Operations and Maintenance	1,796,912.60	36,707.84	0.00	1,760,204.76	0.00
Pupil Transportation	1,501,629.56	217,150.39	1,284,479.17	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	1,070.90	0.00	1,070.90	0.00	0.00
Support Serv - Technology	236,343.15	14,930.59	0.00	221,412.56	221,412.56
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	325,021.13	0.00	325,021.13	0.00	0.00
Community Services	29,536.51	0.00	29,536.51	0.00	0.00
Payments to Government Agencies	94,541.80	94,541.80	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	859,141.66	346,204.01	512,937.65	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 **	4,343,509.22	4,343,509.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,991.61	93,991.61	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
	23,391,514.95	**5,168,475.47**	**16,041,568.04**	**2,181,471.44**	**421,266.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,176,064.30	1,530.17	4,174,534.13	0.00	0.00
Support Serv - Pupil	143,569.65	0.00	143,569.65	0.00	0.00
Support Serv - Instructional	90,113.70	0.00	90,113.70	0.00	0.00
Support Serv - Board of Ed	30,379.29	0.00	30,379.29	0.00	0.00
Support Serv - Executive Adm	228,990.63	0.00	228,990.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	364,147.50	256.00	363,891.50	0.00	0.00
Support Serv - Business	137,377.14	4,631.24	0.00	132,745.90	132,745.90
Operations and Maintenance	514,126.42	0.00	0.00	514,126.42	0.00
Pupil Transportation	373,841.76	44,800.00	329,041.76	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	8,442.50	0.00	2,580.00	5,862.50	5,862.50
Support Serv - Technology	101,365.24	21,521.85	0.00	79,843.39	79,843.39
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	196,778.83	8,333.26	188,445.57	0.00	0.00
Community Services	76,060.69	0.00	76,060.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,706.00	16,706.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	41,722.85	0.00	40,291.16	1,431.69	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	425,102.55	198,692.35	226,410.20	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 **	333,706.48	333,706.48	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
	7,258,495.53	**630,177.35**	**5,894,308.28**	**734,009.90**	**218,451.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,758,086.51	0.00	1,758,086.51	0.00	0.00
Support Serv - Pupil	44,364.95	0.00	44,364.95	0.00	0.00
Support Serv - Instructional	13,806.87	0.00	13,806.87	0.00	0.00
Support Serv - Board of Ed	32,734.97	0.00	32,734.97	0.00	0.00
Support Serv - Executive Adm	214,872.96	0.00	214,872.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	20,009.82	0.00	20,009.82	0.00	0.00
Support Serv - Business	39,048.84	8,018.46	0.00	31,030.38	31,030.38
Operations and Maintenance	165,819.36	0.00	0.00	165,819.36	0.00
Pupil Transportation	49,671.77	0.00	49,671.77	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,310.30	0.00	0.00	2,310.30	2,310.30
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	85,727.09	795.30	84,931.79	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	34,367.31	25,588.45	8,778.86	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	4,821.40	4,821.40	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
	2,465,642.15	**39,223.61**	**2,227,258.50**	**199,160.04**	**33,340.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,248,973.65	9,616.00	2,239,357.65	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	314.55	0.00	314.55	0.00	0.00
Support Serv - Board of Ed	23,673.39	0.00	23,673.39	0.00	0.00
Support Serv - Executive Adm	84,768.02	0.00	84,768.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,394.92	0.00	279,394.92	0.00	0.00
Support Serv - Business	135,609.57	11,079.68	0.00	124,529.89	124,529.89
Operations and Maintenance	275,968.65	3,325.00	50,208.81	222,434.84	0.00
Pupil Transportation	189,167.88	4,665.00	184,502.88	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	47,448.25	8,290.00	0.00	39,158.25	39,158.25
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	66,491.33	0.00	66,491.33	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	201,028.32	81,389.80	119,638.52	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 **	200,210.75	200,210.75	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
	3,753,049.28	**318,576.23**	**3,048,350.07**	**386,122.98**	**163,688.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	93,865.77	0.00	93,865.77	0.00	0.00
Support Serv - Pupil	179,166.17	0.00	179,166.17	0.00	0.00
Support Serv - Instructional	1,905,630.45	228,270.54	1,677,359.91	0.00	0.00
Support Serv - Board of Ed	17,980.73	0.00	17,980.73	0.00	0.00
Support Serv - Executive Adm	337,085.23	0.00	337,085.23	0.00	0.00
Support Serv - Grant Writer	19,125.67	0.00	19,125.67	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	290,334.18	2,941.66	4,526.21	282,866.31	282,866.31
Operations and Maintenance	93,080.93	0.00	6,484.00	86,596.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	27,227.21	0.00	27,227.21	0.00	0.00
Support Serv - Communication	1,712.51	0.00	1,712.51	0.00	0.00
Support Serv - Staff & Personnel	62,654.80	3,842.78	37,654.80	21,157.22	21,157.22
Support Serv - Technology	41,561.68	1,162.99	21,435.89	18,962.80	18,962.80
Support Serv - Pupil Accounting	89,774.51	0.00	89,774.51	0.00	0.00
Support Serv - Central - Other	48,311.13	0.00	48,311.13	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	38,859.70	0.00	38,859.70	0.00	0.00
Payments to Government Agencies	981,133.26	981,133.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,559,862.45	0.00	1,559,862.45	0.00	0.00
Support Serv - Pupil	3,412,388.86	0.00	3,412,388.86	0.00	0.00
Support Serv - Instructional	623,259.93	4,201.68	619,058.25	0.00	0.00
Support Serv - Board of Ed	10,467.32	0.00	10,467.32	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	301,922.66	4,826.37	0.00	297,096.29	297,096.29
Operations and Maintenance	49,693.21	0.00	14,158.45	35,534.76	0.00
Pupil Transportation	642,116.74	0.00	642,116.74	0.00	0.00
Support Serv - Planning & Research	160,062.30	0.00	160,062.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,705.67	0.00	366.25	10,339.42	10,339.42
Support Serv - Technology	1,140,588.95	104,208.37	15,810.00	1,020,570.58	1,020,570.58
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	0.00	0.00	0.00	0.00	0.00
Community Services	9,002.28	0.00	9,002.28	0.00	0.00
Payments to Government Agencies	1,251,547.39	1,251,547.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,508.98	12,508.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	962,952.87	0.00	962,952.87	0.00	0.00
Internal Service Funds					
All Costs	65,791.76	65,791.76	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,440,375.30	**2,660,435.78**	**10,006,815.21**	**1,773,124.31**	**1,650,992.62**

Michigan Department of Education
Costs for the Development of 2015-2016 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	12,648,156.09	32,583.30	12,615,572.79	0.00	0.00
Support Serv - Pupil	1,092,910.76	0.00	1,092,910.76	0.00	0.00
Support Serv - Instructional	828,563.56	2,333.41	826,230.15	0.00	0.00
Support Serv - Board of Ed	49,459.76	0.00	49,459.76	0.00	0.00
Support Serv - Executive Adm	296,690.47	4,705.24	291,985.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,283,454.22	0.00	1,283,454.22	0.00	0.00
Support Serv - Business	372,900.34	54,402.59	0.00	318,497.75	318,497.75
Operations and Maintenance	2,375,367.82	49,531.06	111.62	2,325,725.14	0.00
Pupil Transportation	1,241,357.26	113,397.06	1,127,960.20	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	119,357.62	721.77	10,081.02	108,554.83	108,554.83
Support Serv - Technology	491,829.31	74,473.82	0.00	417,355.49	417,355.49
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	269,930.55	0.00	269,930.55	0.00	0.00
Community Services	276,409.90	0.00	276,409.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,961.07	0.00	1,961.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	937,857.59	492,196.20	445,661.39	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 **	978,294.66	978,294.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	269,071.52	269,071.52	0.00	0.00	0.00
Trust Funds					
All Costs *	2,075.00	0.00	2,075.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,535,647.50	**2,071,710.63**	**18,293,803.66**	**3,170,133.21**	**844,408.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,871,910.80	0.00	1,871,910.80	0.00	0.00
Support Serv - Pupil	8,094.71	0.00	8,094.71	0.00	0.00
Support Serv - Instructional	47,111.35	0.00	47,111.35	0.00	0.00
Support Serv - Board of Ed	22,813.06	0.00	22,813.06	0.00	0.00
Support Serv - Executive Adm	192,406.20	0.00	192,406.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,825.09	0.00	149,825.09	0.00	0.00
Support Serv - Business	46,520.88	2,106.74	0.00	44,414.14	44,414.14
Operations and Maintenance	316,628.09	0.00	0.00	316,628.09	0.00
Pupil Transportation	199,927.06	0.00	199,927.06	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	45,325.87	0.00	0.00	45,325.87	45,325.87
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	33,785.58	455.60	33,329.98	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,847.70	63,506.91	104,340.79	0.00	0.00
Community Services	36,700.63	0.00	36,700.63	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 **	2,786,152.77	2,786,152.77	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
	5,925,049.79	**2,852,222.02**	**2,666,459.67**	**406,368.10**	**89,740.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,118,715.21	21,698.00	3,097,017.21	0.00	0.00
Support Serv - Pupil	127,477.92	0.00	127,477.92	0.00	0.00
Support Serv - Instructional	120,436.56	0.00	120,436.56	0.00	0.00
Support Serv - Board of Ed	20,433.01	0.00	20,433.01	0.00	0.00
Support Serv - Executive Adm	158,943.87	0.00	158,943.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,046.64	0.00	295,046.64	0.00	0.00
Support Serv - Business	35,300.92	8,764.41	0.00	26,536.51	26,536.51
Operations and Maintenance	374,839.49	9,570.00	0.00	365,269.49	0.00
Pupil Transportation	269,886.40	0.00	269,886.40	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	13,032.14	0.00	13,032.14	0.00	0.00
Support Serv - Technology	69,544.87	0.00	0.00	69,544.87	69,544.87
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	121,923.39	1,500.00	120,423.39	0.00	0.00
Community Services	1,340,537.06	0.00	1,340,537.06	0.00	0.00
Payments to Government Agencies	22,795.81	22,795.81	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	192,794.08	88,359.99	104,434.09	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 **	386,245.54	386,245.54	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
	6,667,952.91	**538,933.75**	**5,667,668.29**	**461,350.87**	**96,081.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,811,677.93	0.00	4,811,677.93	0.00	0.00
Support Serv - Pupil	357,803.20	0.00	357,803.20	0.00	0.00
Support Serv - Instructional	24,725.51	0.00	24,725.51	0.00	0.00
Support Serv - Board of Ed	46,546.45	0.00	46,546.45	0.00	0.00
Support Serv - Executive Adm	260,365.26	0.00	260,365.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,755.87	0.00	385,755.87	0.00	0.00
Support Serv - Business	247,215.97	36,356.91	0.00	210,859.06	210,859.06
Operations and Maintenance	431,939.42	0.00	0.00	431,939.42	0.00
Pupil Transportation	683,963.85	76,000.00	607,963.85	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	733.75	0.00	733.75	0.00	0.00
Support Serv - Technology	177,896.42	0.00	13,081.44	164,814.98	164,814.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	48,647.65	0.00	48,647.65	0.00	0.00
Support Serv - Other	124,181.03	0.00	124,181.03	0.00	0.00
Community Services	41,579.25	0.00	41,579.25	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	346,201.68	181,433.85	164,767.83	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 **	576,750.00	576,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,870.00	97,870.00	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
	8,668,353.24	**968,410.76**	**6,892,329.02**	**807,613.46**	**375,674.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,503,457.46	0.00	3,503,457.46	0.00	0.00
Support Serv - Pupil	178,567.09	0.00	178,567.09	0.00	0.00
Support Serv - Instructional	31,253.92	19,354.25	11,899.67	0.00	0.00
Support Serv - Board of Ed	36,937.94	0.00	36,937.94	0.00	0.00
Support Serv - Executive Adm	72,226.67	0.00	72,226.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	338,774.66	0.00	338,774.66	0.00	0.00
Support Serv - Business	121,057.92	2,263.83	0.00	118,794.09	118,794.09
Operations and Maintenance	454,257.97	0.00	0.00	454,257.97	0.00
Pupil Transportation	257,059.52	0.00	257,059.52	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	104,068.09	0.00	0.00	104,068.09	104,068.09
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	93,107.68	2,802.73	90,304.95	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,557.43	119,180.41	131,377.02	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 **	646,083.79	646,083.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	189,775.00	189,775.00	0.00	0.00	0.00
Trust Funds					
All Costs *	4,053.00	0.00	4,053.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,281,238.14	**979,460.01**	**4,624,657.98**	**677,120.15**	**222,862.18**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	571,442.40	0.00	571,442.40	0.00	0.00
Support Serv - Pupil	10,729.00	0.00	10,729.00	0.00	0.00
Support Serv - Instructional	687.46	0.00	687.46	0.00	0.00
Support Serv - Board of Ed	16,248.37	0.00	16,248.37	0.00	0.00
Support Serv - Executive Adm	214,599.73	0.00	214,599.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,171.77	0.00	18,171.77	0.00	0.00
Support Serv - Business	25,808.44	5,475.44	0.00	20,333.00	20,333.00
Operations and Maintenance	119,892.51	38,532.00	0.00	81,360.51	0.00
Pupil Transportation	60,798.52	20,772.79	40,025.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,001.78	599.90	0.00	35,401.88	35,401.88
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	22,822.70	0.00	22,822.70	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,592.27	19,407.20	39,185.07	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 **	78,125.00	78,125.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	96,881.00	96,881.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,330,800.95	**259,793.33**	**933,912.23**	**137,095.39**	**55,734.88**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,222,037.48	84,834.58	5,137,202.90	0.00	0.00
Support Serv - Pupil	157,599.48	0.00	157,599.48	0.00	0.00
Support Serv - Instructional	220,803.13	499.00	220,304.13	0.00	0.00
Support Serv - Board of Ed	177,962.65	0.00	177,962.65	0.00	0.00
Support Serv - Executive Adm	120,497.11	0.00	120,497.11	0.00	0.00
Support Serv - Grant Writer	5,299.78	0.00	5,299.78	0.00	0.00
Support Serv - School Adm	139,655.89	0.00	139,655.89	0.00	0.00
Support Serv - Business	459,618.12	11,129.00	0.00	448,489.12	448,489.12
Operations and Maintenance	812,514.27	9,868.61	0.00	802,645.66	0.00
Pupil Transportation	310,730.46	0.00	310,730.46	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	192,446.84	0.00	0.00	192,446.84	192,446.84
Support Serv - Pupil Accounting	11,464.01	0.00	11,464.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,311.59	0.00	43,311.59	0.00	0.00
Community Services	6,019.00	0.00	6,019.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	296,623.21	161,491.28	135,131.93	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	85,246.95	85,246.95	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
	8,261,829.97	**353,069.42**	**6,465,178.93**	**1,443,581.62**	**640,935.96**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	620,689.74	0.00	620,689.74	0.00	0.00
Support Serv - Pupil	62,149.22	0.00	62,149.22	0.00	0.00
Support Serv - Instructional	51,833.50	5,245.66	46,587.84	0.00	0.00
Support Serv - Board of Ed	16,871.05	0.00	16,871.05	0.00	0.00
Support Serv - Executive Adm	23,748.17	0.00	23,748.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	137,586.37	0.00	137,586.37	0.00	0.00
Support Serv - Business	31,781.42	1,198.42	0.00	30,583.00	30,583.00
Operations and Maintenance	142,294.07	6,569.21	0.00	135,724.86	0.00
Pupil Transportation	113,529.58	75,862.00	37,667.58	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	36,340.99	0.00	170.00	36,170.99	36,170.99
Support Serv - Technology	19,171.59	1,625.69	0.00	17,545.90	17,545.90
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	16,284.39	0.00	16,284.39	0.00	0.00
Community Services	996.13	0.00	996.13	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	70,225.64	39,191.81	31,033.83	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 **	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 *	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
	1,344,501.86	**129,692.79**	**994,784.32**	**220,024.75**	**84,299.89**

Michigan Department of Education
Costs for the Development of 2015-2016 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	439,320.92	0.00	439,320.92	0.00	0.00
Support Serv - Pupil	787.50	0.00	787.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,021.00	0.00	18,021.00	0.00	0.00
Support Serv - Executive Adm	40,351.76	0.00	40,351.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,500.00	0.00	10,500.00	0.00	0.00
Support Serv - Business	11,834.00	0.00	0.00	11,834.00	11,834.00
Operations and Maintenance	10,453.00	0.00	0.00	10,453.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,400.65	0.00	0.00	7,400.65	7,400.65
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
	538,668.83	**0.00**	**508,981.18**	**29,687.65**	**19,234.65**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,605,877.44	3,821.97	1,602,055.47	0.00	0.00
Support Serv - Pupil	196,607.49	0.00	196,607.49	0.00	0.00
Support Serv - Instructional	1,378,037.22	3,019.43	1,375,017.79	0.00	0.00
Support Serv - Board of Ed	31,682.90	0.00	31,682.90	0.00	0.00
Support Serv - Executive Adm	274,241.86	1,747.65	272,494.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	493,379.60	99.82	0.00	493,279.78	493,279.78
Operations and Maintenance	206,638.72	990.43	0.00	205,648.29	0.00
Pupil Transportation	79,889.24	0.00	79,889.24	0.00	0.00
Support Serv - Planning & Research	40,859.70	0.00	40,859.70	0.00	0.00
Support Serv - Communication	34,990.22	713.00	34,277.22	0.00	0.00
Support Serv - Staff & Personnel	51,581.34	0.00	547.84	51,033.50	51,033.50
Support Serv - Technology	1,384,204.39	21,220.69	0.00	1,362,983.70	1,362,983.70
Support Serv - Pupil Accounting	187,904.37	4,645.52	183,258.85	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	59,209.07	0.00	59,209.07	0.00	0.00
Payments to Government Agencies	1,490,800.65	1,490,800.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,842,407.61	1,812.66	1,840,594.95	0.00	0.00
Support Serv - Pupil	4,074,147.72	3,306.59	4,070,841.13	0.00	0.00
Support Serv - Instructional	300,353.66	1,081.00	299,272.66	0.00	0.00
Support Serv - Board of Ed	8,207.27	0.00	8,207.27	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	161,944.59	501.09	161,443.50	0.00	0.00
Support Serv - Business	103,156.71	49.54	0.00	103,107.17	103,107.17
Operations and Maintenance	103,318.28	0.00	0.00	103,318.28	0.00
Pupil Transportation	1,001,271.99	0.00	1,001,271.99	0.00	0.00
Support Serv - Planning & Research	101,553.44	0.00	101,553.44	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,650.46	0.00	8,650.46	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,065.60	0.00	12,065.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,769.60	7,101.99	53,667.61	0.00	0.00
Community Services	487.75	0.00	487.75	0.00	0.00
Payments to Government Agencies	2,121,927.74	2,121,927.74	0.00	0.00	0.00
Facilities Acquisition	1,325.99	1,325.99	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	120,331.48	120,331.48	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
	17,537,824.10	**3,784,497.24**	**11,433,956.14**	**2,319,370.72**	**2,010,404.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,799,896.20	13,990.00	8,785,906.20	0.00	0.00
Support Serv - Pupil	531,282.94	0.00	531,282.94	0.00	0.00
Support Serv - Instructional	274,125.80	0.00	274,125.80	0.00	0.00
Support Serv - Board of Ed	47,034.48	0.00	47,034.48	0.00	0.00
Support Serv - Executive Adm	210,406.99	0.00	210,406.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	654,184.00	0.00	654,184.00	0.00	0.00
Support Serv - Business	305,801.93	54,395.11	0.00	251,406.82	251,406.82
Operations and Maintenance	1,171,003.48	13,000.00	0.00	1,158,003.48	0.00
Pupil Transportation	549,902.02	165,392.00	384,510.02	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	2,508.38	0.00	954.48	1,553.90	1,553.90
Support Serv - Technology	554,902.67	113,636.07	12,902.00	428,364.60	428,364.60
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	284,983.23	0.00	284,983.23	0.00	0.00
Community Services	21,720.77	0.00	21,720.77	0.00	0.00
Payments to Government Agencies	43,139.36	43,139.36	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	576,218.22	41,328.19	534,890.03	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 **	1,583,648.53	1,583,648.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	721,133.13	721,133.13	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
	16,331,892.13	**2,749,662.39**	**11,742,900.94**	**1,839,328.80**	**681,325.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,369,569.09	1,426.86	8,368,142.23	0.00	0.00
Support Serv - Pupil	386,632.60	0.00	386,632.60	0.00	0.00
Support Serv - Instructional	312,224.44	0.00	312,224.44	0.00	0.00
Support Serv - Board of Ed	34,057.40	0.00	34,057.40	0.00	0.00
Support Serv - Executive Adm	228,056.54	0.00	228,056.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	888,734.32	0.00	888,734.32	0.00	0.00
Support Serv - Business	240,820.77	46,872.73	0.00	193,948.04	193,948.04
Operations and Maintenance	904,196.08	0.00	18,909.50	885,286.58	0.00
Pupil Transportation	692,437.76	1,631.22	690,806.54	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	1,125.64	0.00	1,125.64	0.00	0.00
Support Serv - Technology	449,294.77	211,913.64	0.00	237,381.13	237,381.13
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	251,652.86	0.00	251,652.86	0.00	0.00
Community Services	13,323.64	0.00	13,323.64	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	13,410.14	0.00	12,592.13	818.01	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	828,411.97	380,207.75	448,204.22	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 **	1,143,451.81	1,143,451.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	85,708.28	85,708.28	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
	14,843,108.11	**1,871,212.29**	**11,654,462.06**	**1,317,433.76**	**431,329.17**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,037,286.75	41,370.17	8,995,916.58	0.00	0.00
Support Serv - Pupil	701,022.19	0.00	701,022.19	0.00	0.00
Support Serv - Instructional	397,473.64	0.00	397,473.64	0.00	0.00
Support Serv - Board of Ed	58,050.66	0.00	58,050.66	0.00	0.00
Support Serv - Executive Adm	259,324.48	8,551.83	250,772.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	787,924.21	28,792.29	759,131.92	0.00	0.00
Support Serv - Business	273,379.89	55,354.18	0.00	218,025.71	218,025.71
Operations and Maintenance	1,366,327.75	30,477.00	0.00	1,335,850.75	0.00
Pupil Transportation	725,132.02	0.00	725,132.02	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	227,517.53	0.00	0.00	227,517.53	227,517.53
Support Serv - Pupil Accounting	1,108.10	0.00	1,108.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,049.01	1,200.00	178,849.01	0.00	0.00
Community Services	107,961.86	0.00	107,961.86	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	1,112,053.42	518,888.63	593,164.79	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 **	1,372,376.72	1,372,376.72	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
	16,606,988.23	**2,057,010.82**	**12,768,583.42**	**1,781,393.99**	**445,543.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	700,214.83	0.00	700,214.83	0.00	0.00
Support Serv - Pupil	51,995.48	0.00	51,995.48	0.00	0.00
Support Serv - Instructional	1,067,708.21	2,443.31	1,065,264.90	0.00	0.00
Support Serv - Board of Ed	13,779.50	0.00	13,779.50	0.00	0.00
Support Serv - Executive Adm	161,066.50	0.00	161,066.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	20,500.19	0.00	20,500.19	0.00	0.00
Support Serv - Business	84,040.27	1,031.05	14,656.01	68,353.21	68,353.21
Operations and Maintenance	50,335.50	0.00	26,643.75	23,691.75	0.00
Pupil Transportation	7,050.00	0.00	7,050.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,202.64	0.00	3,202.64	0.00	0.00
Support Serv - Staff & Personnel	12,032.56	0.00	2,339.50	9,693.06	9,693.06
Support Serv - Technology	373,898.02	0.00	7,080.32	366,817.70	366,817.70
Support Serv - Pupil Accounting	11,000.00	0.00	11,000.00	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	22,005.28	0.00	22,005.28	0.00	0.00
Payments to Government Agencies	898,050.55	898,050.55	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,965,719.97	352.00	3,965,367.97	0.00	0.00
Support Serv - Pupil	4,406,747.83	2,837.00	4,403,910.83	0.00	0.00
Support Serv - Instructional	2,390,806.14	0.00	2,390,806.14	0.00	0.00
Support Serv - Board of Ed	34,546.50	0.00	34,546.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,099.22	0.00	274,099.22	0.00	0.00
Support Serv - Business	500,239.55	18,532.95	81,352.55	400,354.05	400,354.05
Operations and Maintenance	513,966.59	0.00	58,921.11	455,045.48	0.00
Pupil Transportation	1,207,514.14	0.00	1,207,514.14	0.00	0.00
Support Serv - Planning & Research	506,165.75	0.00	506,165.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,096.00	0.00	0.00	20,096.00	20,096.00
Support Serv - Technology	1,728,279.98	0.00	1,418,314.91	309,965.07	309,965.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	293,566.93	0.00	293,566.93	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	167.86	0.00	167.86	0.00	0.00
Payments to Government Agencies	2,940,222.99	2,940,222.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	351,150.06	351,150.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	125,648.83	125,648.83	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	1,668,840.54	1,668,840.54	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,404,658.41	**6,009,109.28**	**16,741,532.81**	**1,654,016.32**	**1,175,279.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,216,705.27	54,810.42	16,161,894.85	0.00	0.00
Support Serv - Pupil	868,080.12	0.00	868,080.12	0.00	0.00
Support Serv - Instructional	528,514.56	0.00	528,514.56	0.00	0.00
Support Serv - Board of Ed	95,383.42	0.00	95,383.42	0.00	0.00
Support Serv - Executive Adm	334,131.58	0.00	334,131.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,732,210.55	0.00	1,732,210.55	0.00	0.00
Support Serv - Business	469,718.92	22,271.71	0.00	447,447.21	447,447.21
Operations and Maintenance	2,024,150.59	4,750.00	0.00	2,019,400.59	0.00
Pupil Transportation	730,710.53	0.00	730,710.53	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	56,420.63	0.00	2,500.00	53,920.63	53,920.63
Support Serv - Technology	553,149.91	129,897.56	0.00	423,252.35	423,252.35
Support Serv - Pupil Accounting	2,783.00	0.00	2,783.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	628,817.59	0.00	628,817.59	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	29,841.86	0.00	29,737.50	104.36	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	740,063.43	308,196.18	431,867.25	0.00	0.00
Community Services	594,207.12	9,853.91	584,353.21	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 **	9,840,892.17	9,840,892.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	3.54	3.54	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
	35,445,784.79	**10,370,675.49**	**22,130,984.16**	**2,944,125.14**	**924,620.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,441,332.68	19,462.52	3,421,870.16	0.00	0.00
Support Serv - Pupil	67,989.47	0.00	67,989.47	0.00	0.00
Support Serv - Instructional	28,769.94	0.00	28,769.94	0.00	0.00
Support Serv - Board of Ed	29,075.86	0.00	29,075.86	0.00	0.00
Support Serv - Executive Adm	188,985.44	0.00	188,985.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,035.72	84.99	267,950.73	0.00	0.00
Support Serv - Business	30,858.05	4,447.65	0.00	26,410.40	26,410.40
Operations and Maintenance	372,280.74	2,119.93	0.00	370,160.81	0.00
Pupil Transportation	148,647.19	87.25	148,559.94	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	21,420.00	0.00	0.00	21,420.00	21,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,705.84	12,298.62	185,407.22	0.00	0.00
Community Services	29,495.70	0.00	29,495.70	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,928.99	79,603.06	99,325.93	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 **	322,820.10	322,820.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,859,764.84	3,859,764.84	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
	9,186,110.56	**4,300,688.96**	**4,467,430.39**	**417,991.21**	**47,830.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,467,919.73	80,373.96	5,387,545.77	0.00	0.00
Support Serv - Pupil	195,267.38	0.00	195,267.38	0.00	0.00
Support Serv - Instructional	283,733.38	0.00	283,733.38	0.00	0.00
Support Serv - Board of Ed	35,908.32	0.00	35,908.32	0.00	0.00
Support Serv - Executive Adm	309,430.61	0.00	309,430.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	550,185.43	0.00	550,185.43	0.00	0.00
Support Serv - Business	144,873.58	48,335.38	0.00	96,538.20	96,538.20
Operations and Maintenance	811,643.01	11,284.13	0.00	800,358.88	0.00
Pupil Transportation	368,520.44	81,514.00	287,006.44	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	10,987.30	0.00	0.00	10,987.30	10,987.30
Support Serv - Technology	231,973.92	37,401.82	0.00	194,572.10	194,572.10
Support Serv - Pupil Accounting	26,844.17	0.00	26,844.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,590.26	30,682.30	271,907.96	0.00	0.00
Community Services	96,469.91	3,831.58	92,638.33	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	399,874.26	197,374.80	202,499.46	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 **	2,073,794.90	2,073,794.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	264,657.12	264,657.12	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
	11,574,673.72	**2,829,249.99**	**7,642,967.25**	**1,102,456.48**	**302,097.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,487,992.53	988.88	8,487,003.65	0.00	0.00
Support Serv - Pupil	251,888.12	0.00	251,888.12	0.00	0.00
Support Serv - Instructional	725,288.04	119,379.02	605,909.02	0.00	0.00
Support Serv - Board of Ed	63,359.01	0.00	63,359.01	0.00	0.00
Support Serv - Executive Adm	180,785.73	0.00	180,785.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	895,309.67	0.00	895,309.67	0.00	0.00
Support Serv - Business	574,427.47	0.00	0.00	574,427.47	574,427.47
Operations and Maintenance	1,592,176.45	0.00	0.00	1,592,176.45	0.00
Pupil Transportation	770,541.52	2,651.00	767,890.52	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	241,657.53	0.00	241,657.53	0.00	0.00
Community Services	50,595.85	0.00	50,595.85	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	590,657.38	297,725.20	292,932.18	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 **	3,152,938.17	3,152,938.17	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
	17,577,617.47	**3,573,682.27**	**11,837,331.28**	**2,166,603.92**	**574,427.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,454,084.62	0.00	3,454,084.62	0.00	0.00
Support Serv - Pupil	98,572.02	0.00	98,572.02	0.00	0.00
Support Serv - Instructional	221,057.46	0.00	221,057.46	0.00	0.00
Support Serv - Board of Ed	42,116.95	0.00	42,116.95	0.00	0.00
Support Serv - Executive Adm	186,412.31	0.00	186,412.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	351,302.62	0.00	351,302.62	0.00	0.00
Support Serv - Business	83,097.35	2,024.58	0.00	81,072.77	81,072.77
Operations and Maintenance	558,765.33	0.00	0.00	558,765.33	0.00
Pupil Transportation	349,729.27	8,000.00	341,729.27	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	775.00	0.00	0.00	775.00	775.00
Support Serv - Technology	81,319.72	0.00	0.00	81,319.72	81,319.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,246.43	0.00	186,246.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	249,302.92	92,590.24	156,712.68	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 **	2,692,712.86	2,692,712.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,728,630.87	1,728,630.87	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
	10,284,125.73	**4,523,958.55**	**5,038,234.36**	**721,932.82**	**163,167.49**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,950,156.53	27,820.90	17,922,335.63	0.00	0.00
Support Serv - Pupil	761,958.20	0.00	761,958.20	0.00	0.00
Support Serv - Instructional	595,347.01	0.00	595,347.01	0.00	0.00
Support Serv - Board of Ed	157,155.58	0.00	157,155.58	0.00	0.00
Support Serv - Executive Adm	360,998.02	0.00	360,998.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,491,961.77	0.00	1,491,961.77	0.00	0.00
Support Serv - Business	596,774.54	64,736.29	14,982.23	517,056.02	517,056.02
Operations and Maintenance	3,146,481.25	16,136.96	49,021.51	3,081,322.78	0.00
Pupil Transportation	1,132,957.19	29,414.00	1,103,543.19	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	1,776.52	0.00	0.00	1,776.52	1,776.52
Support Serv - Technology	537,119.52	0.00	11,968.68	525,150.84	525,150.84
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	664,827.27	9,286.00	655,541.27	0.00	0.00
Community Services	437,904.14	0.00	437,904.14	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	7,845.96	0.00	6,512.15	1,333.81	1,333.81
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,347,738.88	744,543.02	603,195.86	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 **	54,109,534.57	54,109,534.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,088,974.90	7,088,974.90	0.00	0.00	0.00
Trust Funds					
All Costs *	9,004.47	0.00	9,004.47	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	90,398,516.32	**62,090,446.64**	**24,181,429.71**	**4,126,639.97**	**1,045,317.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,528,708.70	21,720.28	9,506,988.42	0.00	0.00
Support Serv - Pupil	943,726.45	239.22	943,487.23	0.00	0.00
Support Serv - Instructional	226,928.21	1,831.99	225,096.22	0.00	0.00
Support Serv - Board of Ed	64,001.70	0.00	64,001.70	0.00	0.00
Support Serv - Executive Adm	188,827.49	3,222.14	185,605.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	965,001.97	2,699.99	962,301.98	0.00	0.00
Support Serv - Business	263,841.48	334.58	14,100.00	249,406.90	249,406.90
Operations and Maintenance	1,264,174.38	35,079.30	30,000.00	1,199,095.08	0.00
Pupil Transportation	545,347.47	0.00	545,347.47	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	7,642.12	0.00	1,400.00	6,242.12	6,242.12
Support Serv - Technology	408,647.10	73,467.80	4,679.96	330,499.34	330,499.34
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	300,403.83	172.21	300,231.62	0.00	0.00
Community Services	5,293.12	0.00	5,293.12	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	749,844.98	319,181.90	430,663.08	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 **	2,323,891.11	2,323,891.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	742,155.27	742,155.27	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
	18,528,435.38	**3,523,995.79**	**13,219,196.15**	**1,785,243.44**	**586,148.36**

Michigan Department of Education
Costs for the Development of 2015-2016 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	28,904.85	0.00	28,904.85	0.00	0.00
Support Serv - Instructional	359,994.72	0.00	359,994.72	0.00	0.00
Support Serv - Board of Ed	45,192.02	0.00	45,192.02	0.00	0.00
Support Serv - Executive Adm	287,995.98	0.00	287,995.98	0.00	0.00
Support Serv - Grant Writer	3,257.70	0.00	3,257.70	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	146,665.67	56.95	4,785.24	141,823.48	141,823.48
Operations and Maintenance	46,293.96	0.00	1,248.12	45,045.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	87,824.00	0.00	87,824.00	0.00	0.00
Support Serv - Communication	2,378.14	0.00	2,378.14	0.00	0.00
Support Serv - Staff & Personnel	2,265.69	0.00	378.19	1,887.50	1,887.50
Support Serv - Technology	190,465.14	5,687.67	0.00	184,777.47	184,777.47
Support Serv - Pupil Accounting	8,410.00	0.00	8,410.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	44,325.78	0.00	44,325.78	0.00	0.00
Payments to Government Agencies	412,981.30	412,981.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,134,726.93	21,221.55	3,113,505.38	0.00	0.00
Support Serv - Pupil	2,927,869.61	0.00	2,927,869.61	0.00	0.00
Support Serv - Instructional	1,151,269.58	0.00	1,151,269.58	0.00	0.00
Support Serv - Board of Ed	10,496.37	0.00	10,496.37	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,031.22	0.00	229,031.22	0.00	0.00
Support Serv - Business	63,150.28	952.09	0.00	62,198.19	62,198.19
Operations and Maintenance	441,585.41	0.00	0.00	441,585.41	0.00
Pupil Transportation	530,810.54	0.00	530,810.54	0.00	0.00
Support Serv - Planning & Research	46,467.70	0.00	46,467.70	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	0.00	120.00	120.00
Support Serv - Technology	209,927.17	0.00	0.00	209,927.17	209,927.17
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	21,539.79	0.00	21,539.79	0.00	0.00
Community Services	7,523.67	0.00	7,523.67	0.00	0.00
Payments to Government Agencies	511,303.37	511,303.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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 *	1,287.46	0.00	1,287.46	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,954,064.05	**952,202.93**	**8,914,496.06**	**1,087,365.06**	**600,733.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,477,499.94	0.00	13,477,499.94	0.00	0.00
Support Serv - Pupil	1,360,556.08	0.00	1,360,556.08	0.00	0.00
Support Serv - Instructional	533,765.96	55,775.12	477,990.84	0.00	0.00
Support Serv - Board of Ed	75,454.33	0.00	75,454.33	0.00	0.00
Support Serv - Executive Adm	276,794.82	797.99	275,996.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,203,990.78	0.00	1,203,990.78	0.00	0.00
Support Serv - Business	397,351.54	66,665.62	0.00	330,685.92	330,685.92
Operations and Maintenance	1,599,459.77	0.00	0.00	1,599,459.77	0.00
Pupil Transportation	1,127,352.19	1,290.54	1,126,061.65	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	17,488.87	10,000.00	4,651.37	2,837.50	2,837.50
Support Serv - Technology	149,380.77	0.00	5,000.00	144,380.77	144,380.77
Support Serv - Pupil Accounting	1,219.97	0.00	1,219.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	449,134.87	515.00	448,619.87	0.00	0.00
Community Services	67,398.20	0.00	67,398.20	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	46,041.81	0.00	46,041.81	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,593.38	0.00	30,593.38	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	1,060,972.41	593,225.11	467,747.30	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 **	3,032,825.69	3,032,825.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	77,277.85	77,277.85	0.00	0.00	0.00
Trust Funds					
All Costs *	266,999.25	0.00	266,999.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	34,925.01	34,925.01	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,286,483.49	**3,873,297.93**	**19,335,821.60**	**2,077,363.96**	**477,904.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,836,011.79	0.00	7,836,011.79	0.00	0.00
Support Serv - Pupil	562,174.68	0.00	562,174.68	0.00	0.00
Support Serv - Instructional	260,812.53	0.00	260,812.53	0.00	0.00
Support Serv - Board of Ed	98,026.81	0.00	98,026.81	0.00	0.00
Support Serv - Executive Adm	205,917.04	0.00	205,917.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	948,103.20	0.00	948,103.20	0.00	0.00
Support Serv - Business	246,018.41	29,386.70	5,116.60	211,515.11	211,515.11
Operations and Maintenance	1,158,592.62	0.00	22,330.41	1,136,262.21	0.00
Pupil Transportation	563,409.72	0.00	563,409.72	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	2,558.85	0.00	2,558.85	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,292.11	0.00	300,292.11	0.00	0.00
Community Services	1,984.00	0.00	1,984.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	565,900.93	257,408.23	308,492.70	0.00	0.00
Community Services	99,660.08	0.00	99,660.08	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 **	5,691,615.42	5,691,615.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,922,475.73	2,922,475.73	0.00	0.00	0.00
Trust Funds					
All Costs *	31,955.62	0.00	31,955.62	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
	21,495,509.54	**8,900,886.08**	**11,246,846.14**	**1,347,777.32**	**211,515.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,818,133.98	0.00	1,818,133.98	0.00	0.00
Support Serv - Pupil	66,855.44	0.00	66,855.44	0.00	0.00
Support Serv - Instructional	54,185.59	0.00	54,185.59	0.00	0.00
Support Serv - Board of Ed	13,454.86	0.00	13,454.86	0.00	0.00
Support Serv - Executive Adm	86,893.18	0.00	86,893.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	202,789.17	0.00	202,789.17	0.00	0.00
Support Serv - Business	185,465.14	8,307.54	2,602.28	174,555.32	174,555.32
Operations and Maintenance	315,301.68	2,325.24	2,140.44	310,836.00	0.00
Pupil Transportation	222,276.29	0.00	222,276.29	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	9,316.50	0.00	9,316.50	0.00	0.00
Support Serv - Technology	25,339.97	0.00	3,570.00	21,769.97	21,769.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	68,300.22	0.00	68,300.22	0.00	0.00
Support Serv - Other	109,570.58	0.00	109,570.58	0.00	0.00
Community Services	28,113.00	0.00	28,113.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	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	4,079.18	0.00	3,932.34	146.84	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	188,322.53	99,264.47	89,058.06	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 **	865,614.65	865,614.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	964,184.66	964,184.66	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	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
	5,229,946.62	**1,939,696.56**	**2,782,941.93**	**507,308.13**	**196,325.29**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,251,936.70	2,153.89	1,249,782.81	0.00	0.00
Support Serv - Pupil	15,859.00	0.00	15,859.00	0.00	0.00
Support Serv - Instructional	29,022.07	0.00	29,022.07	0.00	0.00
Support Serv - Board of Ed	21,845.71	0.00	21,845.71	0.00	0.00
Support Serv - Executive Adm	102,098.67	0.00	102,098.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,432.79	0.00	175,432.79	0.00	0.00
Support Serv - Business	51,677.88	1,013.53	0.00	50,664.35	50,664.35
Operations and Maintenance	314,809.26	37,200.00	0.00	277,609.26	0.00
Pupil Transportation	285,924.39	47,850.00	238,074.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,476.52	0.00	5,476.52	0.00	0.00
Support Serv - Staff & Personnel	4,393.33	0.00	3,553.33	840.00	840.00
Support Serv - Technology	90,366.58	30,581.64	0.00	59,784.94	59,784.94
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	17,802.30	0.00	17,802.30	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	8,973.48	0.00	8,973.48	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	206,644.55	59,188.59	147,455.96	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	323,429.59	323,429.59	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
	2,905,692.82	**501,417.24**	**2,015,377.03**	**388,898.55**	**111,289.29**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,105,130.15	0.00	4,105,130.15	0.00	0.00
Support Serv - Pupil	203,592.63	0.00	203,592.63	0.00	0.00
Support Serv - Instructional	18,157.24	0.00	18,157.24	0.00	0.00
Support Serv - Board of Ed	78,717.42	0.00	78,717.42	0.00	0.00
Support Serv - Executive Adm	134,962.39	0.00	134,962.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	360,225.78	0.00	360,225.78	0.00	0.00
Support Serv - Business	122,721.25	0.00	18,013.30	104,707.95	104,707.95
Operations and Maintenance	422,871.68	0.00	0.00	422,871.68	0.00
Pupil Transportation	356,171.33	0.00	356,171.33	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	2,967.15	0.00	2,967.15	0.00	0.00
Support Serv - Technology	112,436.80	0.00	0.00	112,436.80	112,436.80
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	93,668.09	0.00	93,668.09	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	682,736.20	682,736.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,050.07	160,251.60	178,798.47	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 **	179,260.34	179,260.34	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 *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,212,668.52	**1,022,248.14**	**5,550,403.95**	**640,016.43**	**217,144.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,024,516.99	0.00	1,024,516.99	0.00	0.00
Support Serv - Pupil	382.25	0.00	382.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,629.53	0.00	19,629.53	0.00	0.00
Support Serv - Executive Adm	145,726.30	0.00	145,726.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	82,662.43	0.00	82,662.43	0.00	0.00
Support Serv - Business	90,654.96	6,156.85	0.00	84,498.11	84,498.11
Operations and Maintenance	226,303.26	1,478.00	0.00	224,825.26	0.00
Pupil Transportation	168,724.08	1,400.00	167,324.08	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	38,502.74	38,502.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,915.31	47,943.13	157,972.18	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 **	775,787.50	775,787.50	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 *	21,850.00	0.00	21,850.00	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
	2,800,655.35	**871,268.22**	**1,620,063.76**	**309,323.37**	**84,498.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	387,863.43	1,157.33	386,706.10	0.00	0.00
Support Serv - Pupil	101,695.58	3,743.01	97,952.57	0.00	0.00
Support Serv - Instructional	1,036,670.28	16,509.40	1,020,160.88	0.00	0.00
Support Serv - Board of Ed	23,609.21	1,595.00	22,014.21	0.00	0.00
Support Serv - Executive Adm	261,521.43	1,406.75	260,114.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	335,102.34	1,652.53	0.00	333,449.81	333,449.81
Operations and Maintenance	66,782.26	34,931.16	0.00	31,851.10	0.00
Pupil Transportation	5,496.29	0.00	5,496.29	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	15,000.00	0.00	0.00	15,000.00	15,000.00
Support Serv - Technology	235,275.48	27,424.09	0.00	207,851.39	207,851.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,582.77	0.00	3,582.77	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	149,348.84	0.00	149,348.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,450.00	32,450.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,571,644.42	27,350.07	3,544,294.35	0.00	0.00
Support Serv - Pupil	1,685,274.63	0.00	1,685,274.63	0.00	0.00
Support Serv - Instructional	697,045.27	951.83	696,093.44	0.00	0.00
Support Serv - Board of Ed	17,397.91	0.00	17,397.91	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,723.01	870.86	219,852.15	0.00	0.00
Support Serv - Business	15,032.27	12,276.02	0.00	2,756.25	2,756.25
Operations and Maintenance	302,815.82	17,966.91	0.00	284,848.91	0.00
Pupil Transportation	646,330.88	0.00	646,330.88	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	530,493.36	0.00	0.00	530,493.36	530,493.36
Support Serv - Technology	85,006.52	6,851.08	0.00	78,155.44	78,155.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	421.00	0.00	421.00	0.00	0.00
Support Serv - Other	111,698.03	51,995.08	59,702.95	0.00	0.00
Community Services	251,632.90	0.00	251,632.90	0.00	0.00
Payments to Government Agencies	446,935.35	446,935.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,582.87	6,582.87	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	29,492.45	29,492.45	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,317,924.60	**722,141.79**	**9,111,376.55**	**1,484,406.26**	**1,167,706.25**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,181,067.05	6,861.97	5,174,205.08	0.00	0.00
Support Serv - Pupil	482,709.46	0.00	482,709.46	0.00	0.00
Support Serv - Instructional	27,892.92	0.00	27,892.92	0.00	0.00
Support Serv - Board of Ed	100,622.60	0.00	100,622.60	0.00	0.00
Support Serv - Executive Adm	211,940.22	0.00	211,940.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	383,059.94	0.00	383,059.94	0.00	0.00
Support Serv - Business	129,302.55	19,593.40	0.00	109,709.15	109,709.15
Operations and Maintenance	911,599.85	14.96	0.00	911,584.89	0.00
Pupil Transportation	103,074.62	0.00	103,074.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,625.14	0.00	3,625.14	0.00	0.00
Support Serv - Staff & Personnel	5,194.77	0.00	0.00	5,194.77	5,194.77
Support Serv - Technology	185,680.72	7,633.59	0.00	178,047.13	178,047.13
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	415,829.81	82,673.19	333,156.62	0.00	0.00
Community Services	37,729.24	0.00	37,729.24	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	464,032.84	3,988.21	460,044.63	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	59,431.09	0.00	59,431.09	0.00	0.00
Support Serv - Board of Ed	3,150.00	0.00	3,150.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	168,093.01	532.00	167,561.01	0.00	0.00
Support Serv - Business	146,956.78	1,379.81	0.00	145,576.97	145,576.97
Operations and Maintenance	66,800.00	0.00	0.00	66,800.00	0.00
Pupil Transportation	1,173.50	0.00	1,173.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,529.64	0.00	7,529.64	0.00	0.00
Support Serv - Staff & Personnel	543.00	0.00	0.00	543.00	543.00
Support Serv - Technology	53,199.27	0.00	0.00	53,199.27	53,199.27
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	0.00	0.00	0.00	0.00	0.00
Community Services	276,866.48	0.00	276,866.48	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 **	1,019,458.47	1,019,458.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,897,922.62	2,897,922.62	0.00	0.00	0.00
Trust Funds					
All Costs *	252.00	0.00	252.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,344,737.59	**4,040,058.22**	**7,834,024.19**	**1,470,655.18**	**492,270.29**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,879,905.15	5,245.18	3,874,659.97	0.00	0.00
Support Serv - Pupil	211,982.77	0.00	211,982.77	0.00	0.00
Support Serv - Instructional	61,128.79	0.00	61,128.79	0.00	0.00
Support Serv - Board of Ed	36,719.88	0.00	36,719.88	0.00	0.00
Support Serv - Executive Adm	206,129.39	0.00	206,129.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	403,265.60	0.00	403,265.60	0.00	0.00
Support Serv - Business	140,272.36	17,234.97	0.00	123,037.39	123,037.39
Operations and Maintenance	566,358.53	2,823.64	0.00	563,534.89	0.00
Pupil Transportation	255,021.59	0.00	255,021.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,746.23	0.00	3,746.23	0.00	0.00
Support Serv - Staff & Personnel	14,896.80	0.00	3,561.96	11,334.84	11,334.84
Support Serv - Technology	159,483.43	2,698.00	44,390.00	112,395.43	112,395.43
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	205,804.87	9,904.22	195,900.65	0.00	0.00
Community Services	104,087.95	0.00	104,087.95	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	29,110.28	0.00	27,873.12	1,237.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	296,355.39	155,671.48	140,683.91	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 **	771,533.87	771,533.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,602,151.47	1,602,151.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,947,954.35	**2,567,262.83**	**5,569,151.81**	**811,539.71**	**246,767.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,517,866.28	1,545.00	9,516,321.28	0.00	0.00
Support Serv - Pupil	564,170.41	0.00	564,170.41	0.00	0.00
Support Serv - Instructional	105,876.65	0.00	105,876.65	0.00	0.00
Support Serv - Board of Ed	51,506.51	0.00	51,506.51	0.00	0.00
Support Serv - Executive Adm	267,891.29	0.00	267,891.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	838,080.24	0.00	838,080.24	0.00	0.00
Support Serv - Business	415,915.21	44,027.69	0.00	371,887.52	371,887.52
Operations and Maintenance	1,248,108.30	642.34	0.00	1,247,465.96	0.00
Pupil Transportation	339,813.69	0.00	339,813.69	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	15,895.63	0.00	15,895.63	0.00	0.00
Support Serv - Technology	256,147.61	21,220.00	0.00	234,927.61	234,927.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,208.00	0.00	5,208.00	0.00	0.00
Support Serv - Other	531,795.41	0.00	531,795.41	0.00	0.00
Community Services	257,205.43	3,353.52	253,851.91	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	9,055.50	0.00	9,055.50	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	970,404.25	471,075.23	499,329.02	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 **	2,218,887.50	2,218,887.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	559,932.82	559,932.82	0.00	0.00	0.00
Trust Funds					
All Costs *	115,692.00	0.00	115,692.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,289,452.73	**3,320,684.10**	**13,114,487.54**	**1,854,281.09**	**606,815.13**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,451,063.91	166.82	1,450,897.09	0.00	0.00
Support Serv - Pupil	20,880.24	0.00	20,880.24	0.00	0.00
Support Serv - Instructional	18,268.80	0.00	18,268.80	0.00	0.00
Support Serv - Board of Ed	24,825.70	0.00	24,825.70	0.00	0.00
Support Serv - Executive Adm	81,671.84	0.00	81,671.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	91,540.00	0.00	91,540.00	0.00	0.00
Support Serv - Business	118,115.00	4,432.67	0.00	113,682.33	113,682.33
Operations and Maintenance	359,570.75	0.90	0.00	359,569.85	0.00
Pupil Transportation	195,376.76	0.00	195,376.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,631.30	0.00	0.00	28,631.30	28,631.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,913.48	0.00	24,913.48	0.00	0.00
Support Serv - Other	174,551.57	0.00	174,551.57	0.00	0.00
Community Services	21.00	0.00	21.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,873.07	58,387.35	68,485.72	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 **	124,970.00	124,970.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	278,180.29	278,180.29	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
	3,119,453.71	**466,138.03**	**2,151,432.20**	**501,883.48**	**142,313.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23000 Eaton RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,620,577.68	0.00	1,620,577.68	0.00	0.00
Support Serv - Pupil	142,472.92	0.00	142,472.92	0.00	0.00
Support Serv - Instructional	2,006,668.88	0.00	2,006,668.88	0.00	0.00
Support Serv - Board of Ed	18,440.95	0.00	18,440.95	0.00	0.00
Support Serv - Executive Adm	69,429.72	0.00	69,429.72	0.00	0.00
Support Serv - Grant Writer	37,493.00	0.00	37,493.00	0.00	0.00
Support Serv - School Adm	49,007.45	2,497.38	46,510.07	0.00	0.00
Support Serv - Business	172,583.96	8,481.34	0.00	164,102.62	164,102.62
Operations and Maintenance	86,088.38	2,204.00	14,000.00	69,884.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	107,314.36	0.00	107,314.36	0.00	0.00
Support Serv - Communication	23,970.37	0.00	23,970.37	0.00	0.00
Support Serv - Staff & Personnel	48,232.65	0.00	0.00	48,232.65	48,232.65
Support Serv - Technology	171,696.42	4,610.41	90,704.30	76,381.71	76,381.71
Support Serv - Pupil Accounting	31,958.17	0.00	31,958.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,043.39	0.00	130,043.39	0.00	0.00
Community Services	343,384.71	0.00	343,384.71	0.00	0.00
Payments to Government Agencies	616,606.90	616,606.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,792,213.93	0.00	2,792,213.93	0.00	0.00
Support Serv - Pupil	7,613,489.68	6,598.75	7,606,890.93	0.00	0.00
Support Serv - Instructional	953,151.07	513.09	952,637.98	0.00	0.00
Support Serv - Board of Ed	73,429.88	0.00	73,429.88	0.00	0.00
Support Serv - Executive Adm	292,099.63	0.00	292,099.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,698.50	0.00	288,698.50	0.00	0.00
Support Serv - Business	659,322.60	153,357.13	0.00	505,965.47	505,965.47
Operations and Maintenance	461,527.83	5,172.84	0.00	456,354.99	0.00
Pupil Transportation	2,966,542.59	0.00	2,966,542.59	0.00	0.00
Support Serv - Planning & Research	91,574.08	0.00	91,574.08	0.00	0.00
Support Serv - Communication	22,970.73	0.00	22,970.73	0.00	0.00
Support Serv - Staff & Personnel	115,191.11	0.00	0.00	115,191.11	115,191.11
Support Serv - Technology	558,913.42	6,857.16	0.00	552,056.26	552,056.26
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	0.00	0.00	0.00	0.00	0.00
Community Services	783,235.46	0.00	783,235.46	0.00	0.00
Payments to Government Agencies	5,293,135.69	5,293,135.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	216,720.00	216,720.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	75,782.33	75,782.33	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
	28,933,968.44	**6,392,537.02**	**20,553,262.23**	**1,988,169.19**	**1,461,929.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,144,089.14	0.00	3,144,089.14	0.00	0.00
Support Serv - Pupil	108,183.36	0.00	108,183.36	0.00	0.00
Support Serv - Instructional	103,348.78	0.00	103,348.78	0.00	0.00
Support Serv - Board of Ed	15,702.57	0.00	15,702.57	0.00	0.00
Support Serv - Executive Adm	110,185.51	0.00	110,185.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,446.13	0.00	227,446.13	0.00	0.00
Support Serv - Business	122,856.85	25,215.64	0.00	97,641.21	97,641.21
Operations and Maintenance	859,252.13	12,299.00	0.00	846,953.13	0.00
Pupil Transportation	256,053.93	0.00	256,053.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	980.00	0.00	980.00	0.00	0.00
Support Serv - Staff & Personnel	1,978.76	0.00	594.76	1,384.00	1,384.00
Support Serv - Technology	63,663.25	0.00	0.00	63,663.25	63,663.25
Support Serv - Pupil Accounting	2,470.38	0.00	2,470.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,000.26	0.00	86,000.26	0.00	0.00
Community Services	4,931.37	0.00	4,931.37	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	254,712.49	108,549.24	146,163.25	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 **	1,490,460.00	1,490,460.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,854.00	1,854.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,854,168.91	**1,638,377.88**	**4,206,149.44**	**1,009,641.59**	**162,688.46**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,323,581.17	0.00	14,323,581.17	0.00	0.00
Support Serv - Pupil	595,062.29	0.00	595,062.29	0.00	0.00
Support Serv - Instructional	685,431.73	0.00	685,431.73	0.00	0.00
Support Serv - Board of Ed	99,076.56	0.00	99,076.56	0.00	0.00
Support Serv - Executive Adm	263,580.59	0.00	263,580.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,389,239.11	0.00	1,389,239.11	0.00	0.00
Support Serv - Business	374,519.45	4,307.71	0.00	370,211.74	370,211.74
Operations and Maintenance	2,391,696.82	0.00	0.00	2,391,696.82	0.00
Pupil Transportation	1,884,560.05	272,329.00	1,612,231.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,892.11	0.00	63,892.11	0.00	0.00
Support Serv - Staff & Personnel	109,037.53	0.00	64,130.69	44,906.84	44,906.84
Support Serv - Technology	422,762.64	22,727.70	0.00	400,034.94	400,034.94
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	489,421.57	0.00	489,421.57	0.00	0.00
Community Services	121,111.61	0.00	121,111.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	129,623.00	129,623.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,945.38	535,752.32	563,193.06	0.00	0.00
Community Services	1,143,647.92	0.00	1,143,647.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,455.00	4,455.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,735,429.03	6,735,429.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,279,430.51	4,279,430.51	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	196,329.00	196,329.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,800,833.07	**12,180,383.27**	**21,413,599.46**	**3,206,850.34**	**815,153.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,331,570.42	15,064.03	15,316,506.39	0.00	0.00
Support Serv - Pupil	669,185.24	0.00	669,185.24	0.00	0.00
Support Serv - Instructional	821,783.31	0.00	821,783.31	0.00	0.00
Support Serv - Board of Ed	84,486.30	0.00	84,486.30	0.00	0.00
Support Serv - Executive Adm	266,310.02	0.00	266,310.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	974,073.87	0.00	974,073.87	0.00	0.00
Support Serv - Business	344,500.10	69,276.87	0.00	275,223.23	275,223.23
Operations and Maintenance	1,802,601.31	0.00	0.00	1,802,601.31	0.00
Pupil Transportation	1,509,014.13	0.00	1,509,014.13	0.00	0.00
Support Serv - Planning & Research	157.08	0.00	157.08	0.00	0.00
Support Serv - Communication	407.27	0.00	407.27	0.00	0.00
Support Serv - Staff & Personnel	3,713.32	0.00	0.00	3,713.32	3,713.32
Support Serv - Technology	247,999.90	0.00	0.00	247,999.90	247,999.90
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	419,189.80	0.00	419,189.80	0.00	0.00
Community Services	440,892.79	0.00	440,892.79	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	11,060.37	0.00	10,507.35	553.02	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	882,990.66	395,905.32	487,085.34	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 **	4,180,937.23	4,180,937.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,595,523.30	2,595,523.30	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
	30,586,396.42	**7,256,706.75**	**20,999,598.89**	**2,330,090.78**	**526,936.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,943,808.24	24,164.75	28,919,643.49	0.00	0.00
Support Serv - Pupil	1,405,084.06	0.00	1,405,084.06	0.00	0.00
Support Serv - Instructional	1,368,850.74	0.00	1,368,850.74	0.00	0.00
Support Serv - Board of Ed	187,242.72	0.00	187,242.72	0.00	0.00
Support Serv - Executive Adm	334,293.48	0.00	334,293.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,352,093.50	0.00	2,352,093.50	0.00	0.00
Support Serv - Business	625,478.99	122,702.48	86,262.49	416,514.02	416,514.02
Operations and Maintenance	4,071,199.97	41,465.93	1,872.55	4,027,861.49	0.00
Pupil Transportation	3,172,406.47	2,093.48	3,170,312.99	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	237,259.01	0.00	650.00	236,609.01	236,609.01
Support Serv - Technology	1,195,641.04	524,042.07	0.00	671,598.97	671,598.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,285.80	0.00	3,285.80	0.00	0.00
Support Serv - Other	744,679.02	42,904.57	701,774.45	0.00	0.00
Community Services	8,496.12	0.00	8,496.12	0.00	0.00
Payments to Government Agencies	21,318.68	21,318.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	257,360.81	1,295.93	256,064.88	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	74,780.57	0.00	74,780.57	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13.98	0.00	0.00	13.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,283.00	0.00	0.00	2,283.00	2,283.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,535,415.20	730,490.74	804,924.46	0.00	0.00
Community Services	477,710.48	874.00	476,836.48	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 **	6,672,075.69	6,672,075.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	375,630.08	375,630.08	0.00	0.00	0.00
Trust Funds					
All Costs *	4,884.24	0.00	4,884.24	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
	54,071,291.89	**8,559,058.40**	**40,157,353.02**	**5,354,880.47**	**1,327,005.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,948,226.94	0.00	5,948,226.94	0.00	0.00
Support Serv - Pupil	270,565.57	0.00	270,565.57	0.00	0.00
Support Serv - Instructional	390,438.89	0.00	390,438.89	0.00	0.00
Support Serv - Board of Ed	71,211.98	0.00	71,211.98	0.00	0.00
Support Serv - Executive Adm	247,189.75	0.00	247,189.75	0.00	0.00
Support Serv - Grant Writer	22,430.01	0.00	22,430.01	0.00	0.00
Support Serv - School Adm	623,829.78	0.00	623,829.78	0.00	0.00
Support Serv - Business	198,852.01	0.00	0.00	198,852.01	198,852.01
Operations and Maintenance	873,071.71	0.00	0.00	873,071.71	0.00
Pupil Transportation	731,675.47	0.00	731,675.47	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	68,881.57	0.00	0.00	68,881.57	68,881.57
Support Serv - Technology	320,780.39	0.00	0.00	320,780.39	320,780.39
Support Serv - Pupil Accounting	17,438.41	0.00	17,438.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	257,309.61	0.00	257,309.61	0.00	0.00
Community Services	9,135.65	0.00	9,135.65	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	457,774.16	230,469.16	227,305.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	559,795.50	559,795.50	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
	11,068,607.40	**790,264.66**	**8,816,757.06**	**1,461,585.68**	**588,513.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,617,967.70	5,881.69	8,612,086.01	0.00	0.00
Support Serv - Pupil	345,685.43	0.00	345,685.43	0.00	0.00
Support Serv - Instructional	294,874.30	0.00	294,874.30	0.00	0.00
Support Serv - Board of Ed	51,352.40	0.00	51,352.40	0.00	0.00
Support Serv - Executive Adm	284,445.53	0.00	284,445.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	739,678.73	0.00	739,678.73	0.00	0.00
Support Serv - Business	249,875.35	59,272.34	0.00	190,603.01	190,603.01
Operations and Maintenance	976,406.34	26,828.68	0.00	949,577.66	0.00
Pupil Transportation	638,907.71	81,205.00	557,702.71	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	14,228.59	0.00	0.00	14,228.59	14,228.59
Support Serv - Technology	223,507.62	0.00	30,425.14	193,082.48	193,082.48
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	343,370.69	10,623.75	332,746.94	0.00	0.00
Community Services	65,995.85	0.00	65,995.85	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	248.86	0.00	230.89	17.97	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	642,741.08	318,563.74	324,177.34	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 **	2,224,236.05	2,224,236.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	100,413.90	100,413.90	0.00	0.00	0.00
Trust Funds					
All Costs *	3,812.48	0.00	3,812.48	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
	15,817,748.61	**2,827,025.15**	**11,643,213.75**	**1,347,509.71**	**397,914.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,999,660.62	25,310.00	4,974,350.62	0.00	0.00
Support Serv - Pupil	501,057.92	0.00	501,057.92	0.00	0.00
Support Serv - Instructional	385,086.30	0.00	385,086.30	0.00	0.00
Support Serv - Board of Ed	57,133.45	0.00	57,133.45	0.00	0.00
Support Serv - Executive Adm	141,456.35	0.00	141,456.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,081.19	0.00	557,081.19	0.00	0.00
Support Serv - Business	134,767.61	11,511.16	1,000.00	122,256.45	122,256.45
Operations and Maintenance	787,633.49	0.00	4,000.00	783,633.49	0.00
Pupil Transportation	311,007.01	0.00	311,007.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,194.07	0.00	1,194.07	0.00	0.00
Support Serv - Staff & Personnel	8,852.11	0.00	195.00	8,657.11	8,657.11
Support Serv - Technology	103,404.83	9,300.00	911.76	93,193.07	93,193.07
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	174,926.25	13,107.77	161,818.48	0.00	0.00
Community Services	288,755.36	2,191.25	286,564.11	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	5.00	0.00	0.00	5.00	5.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,778.69	151,581.57	150,197.12	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 **	1,827,897.98	1,827,897.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,304,263.98	1,304,263.98	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
	11,885,962.21	**3,345,163.71**	**7,533,053.38**	**1,007,745.12**	**224,111.63**

Michigan Department of Education
Costs for the Development of 2015-2016 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	108,201.14	5,567.49	102,633.65	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,031.55	0.00	1,031.55	0.00	0.00
Support Serv - Board of Ed	12,291.50	0.00	12,291.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7.74	0.00	0.00	7.74	7.74
Operations and Maintenance	16,429.24	0.00	0.00	16,429.24	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	350.00	0.00	350.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	138,311.17	**5,567.49**	**116,306.70**	**16,436.98**	**7.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23900 Life Tech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	124,315.86	34,719.75	89,596.11	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Board of Ed	17,428.66	0.00	17,428.66	0.00	0.00
Support Serv - Executive Adm	164,427.30	14,420.87	150,006.43	0.00	0.00
Support Serv - Grant Writer	7,415.00	0.00	7,415.00	0.00	0.00
Support Serv - School Adm	112,380.88	684.99	111,695.89	0.00	0.00
Support Serv - Business	13,413.44	163.56	0.00	13,249.88	13,249.88
Operations and Maintenance	10,315.37	132.72	0.00	10,182.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,600.00	0.00	1,600.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,209.90	7,209.90	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	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
	468,506.41	**57,331.79**	**387,742.09**	**23,432.53**	**13,249.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	936,087.19	4,778.80	931,308.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	677.22	0.00	677.22	0.00	0.00
Support Serv - Board of Ed	10,455.33	0.00	10,455.33	0.00	0.00
Support Serv - Executive Adm	114,033.64	0.00	114,033.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	301,927.26	55,549.42	246,377.84	0.00	0.00
Support Serv - Business	513.92	0.00	0.00	513.92	513.92
Operations and Maintenance	123,855.38	0.00	0.00	123,855.38	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	0.00	0.00	0.00	0.00	0.00
Community Services	45,332.24	0.00	45,332.24	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	42,214.91	0.00	42,214.91	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 **	146,681.25	146,681.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	55,477.83	55,477.83	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
	1,777,256.17	**262,487.30**	**1,390,399.57**	**124,369.30**	**513.92**

Michigan Department of Education
Costs for the Development of 2015-2016 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	333,717.24	0.00	333,717.24	0.00	0.00
Support Serv - Pupil	19,259.00	0.00	19,259.00	0.00	0.00
Support Serv - Instructional	107,083.88	0.00	107,083.88	0.00	0.00
Support Serv - Board of Ed	16,640.10	0.00	16,640.10	0.00	0.00
Support Serv - Executive Adm	193,593.75	753.60	192,840.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,009.02	0.00	135,009.02	0.00	0.00
Support Serv - Business	26,488.36	0.00	2,107.00	24,381.36	24,381.36
Operations and Maintenance	53,075.02	0.00	0.00	53,075.02	0.00
Pupil Transportation	1,458.00	0.00	1,458.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	245.00	0.00	0.00	245.00	245.00
Support Serv - Technology	870.00	0.00	870.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	445.00	0.00	445.00	0.00	0.00
Community Services	46.00	0.00	46.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	887,930.37	**753.60**	**809,475.39**	**77,701.38**	**24,626.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,640,383.52	58,976.40	6,581,407.12	0.00	0.00
Support Serv - Pupil	404,748.41	0.00	404,748.41	0.00	0.00
Support Serv - Instructional	225,583.33	0.00	225,583.33	0.00	0.00
Support Serv - Board of Ed	110,153.81	56,000.00	54,153.81	0.00	0.00
Support Serv - Executive Adm	345,864.97	0.00	345,864.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	683,613.45	0.00	683,613.45	0.00	0.00
Support Serv - Business	226,470.49	8,658.94	5,702.19	212,109.36	212,109.36
Operations and Maintenance	1,359,462.43	16,068.67	279.15	1,343,114.61	0.00
Pupil Transportation	309,510.64	0.00	309,510.64	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	15,823.71	0.00	15,703.71	120.00	120.00
Support Serv - Technology	234,832.28	74,492.01	2,360.00	157,980.27	157,980.27
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	293,992.48	4,519.00	289,473.48	0.00	0.00
Community Services	200.44	0.00	200.44	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	7,515.39	0.00	212.51	7,302.88	0.00
Pupil Transportation	892.65	0.00	892.65	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,955.27	133,780.44	185,174.83	0.00	0.00
Community Services	396,603.72	18,113.72	378,490.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,760,668.01	2,760,668.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,610,429.20	1,610,429.20	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
	15,945,704.20	**4,741,706.39**	**9,483,370.69**	**1,720,627.12**	**370,209.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,857,429.01	21,012.00	1,836,417.01	0.00	0.00
Support Serv - Pupil	75,215.63	0.00	75,215.63	0.00	0.00
Support Serv - Instructional	5,905.51	0.00	5,905.51	0.00	0.00
Support Serv - Board of Ed	25,372.72	0.00	25,372.72	0.00	0.00
Support Serv - Executive Adm	171,491.29	0.00	171,491.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,592.11	0.00	177,592.11	0.00	0.00
Support Serv - Business	67,754.70	0.00	0.00	67,754.70	67,754.70
Operations and Maintenance	227,018.41	0.00	0.00	227,018.41	0.00
Pupil Transportation	97,533.70	0.00	97,533.70	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	2,246.93	0.00	0.00	2,246.93	2,246.93
Support Serv - Technology	88,216.53	20,960.00	67,256.53	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,842.09	0.00	75,842.09	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,174.28	83,335.32	48,838.96	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 **	479,800.00	479,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,178.41	27,178.41	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
	3,510,771.32	**632,285.73**	**2,581,465.55**	**297,020.04**	**70,001.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,935,664.92	0.00	3,935,664.92	0.00	0.00
Support Serv - Pupil	221,976.11	0.00	221,976.11	0.00	0.00
Support Serv - Instructional	70,579.26	0.00	70,579.26	0.00	0.00
Support Serv - Board of Ed	28,869.68	0.00	28,869.68	0.00	0.00
Support Serv - Executive Adm	226,384.40	0.00	226,384.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,371.58	0.00	367,371.58	0.00	0.00
Support Serv - Business	77,236.54	0.00	0.00	77,236.54	77,236.54
Operations and Maintenance	466,714.15	0.00	0.00	466,714.15	0.00
Pupil Transportation	287,357.06	0.00	287,357.06	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	300.00	0.00	0.00	300.00	300.00
Support Serv - Technology	69,918.20	0.00	0.00	69,918.20	69,918.20
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	137,573.17	3,772.80	133,800.37	0.00	0.00
Community Services	837.80	0.00	837.80	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	308,861.76	144,401.65	164,460.11	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 **	1,249,987.26	1,249,987.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	114,465.57	114,465.57	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
	7,564,097.46	**1,512,627.28**	**5,437,301.29**	**614,168.89**	**147,454.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,570,848.98	97,597.50	17,473,251.48	0.00	0.00
Support Serv - Pupil	756,318.47	0.00	756,318.47	0.00	0.00
Support Serv - Instructional	696,335.72	0.00	696,335.72	0.00	0.00
Support Serv - Board of Ed	40,683.86	0.00	40,683.86	0.00	0.00
Support Serv - Executive Adm	338,576.55	0.00	338,576.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,576,137.65	0.00	1,576,137.65	0.00	0.00
Support Serv - Business	499,605.45	91,238.98	0.00	408,366.47	408,366.47
Operations and Maintenance	2,096,114.23	10,432.32	0.00	2,085,681.91	0.00
Pupil Transportation	1,213,865.84	0.00	1,213,865.84	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	75,633.72	0.00	75,633.72	0.00	0.00
Support Serv - Technology	3,234.87	0.00	0.00	3,234.87	3,234.87
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	472,623.33	0.00	472,623.33	0.00	0.00
Community Services	10,888.62	0.00	10,888.62	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	67,141.75	0.00	63,113.24	4,028.51	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	836,056.67	439,517.25	396,539.42	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 **	3,114,551.47	3,114,551.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,709,859.24	2,709,859.24	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
	32,078,476.42	**6,463,196.76**	**23,113,967.90**	**2,501,311.76**	**411,601.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	948,139.00	0.00	948,139.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	345,703.00	442.00	345,261.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	125,904.00	0.00	0.00	125,904.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	1,396.00	1,396.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,421,142.00	**1,838.00**	**1,293,400.00**	**125,904.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,158,754.57	84,708.83	11,074,045.74	0.00	0.00
Support Serv - Pupil	1,918,115.57	0.00	1,918,115.57	0.00	0.00
Support Serv - Instructional	8,069,491.60	1,664,957.31	6,404,534.29	0.00	0.00
Support Serv - Board of Ed	43,325.43	0.00	43,325.43	0.00	0.00
Support Serv - Executive Adm	724,937.39	610.02	724,327.37	0.00	0.00
Support Serv - Grant Writer	10,080.00	0.00	10,080.00	0.00	0.00
Support Serv - School Adm	835,421.20	1,191.00	834,230.20	0.00	0.00
Support Serv - Business	967,042.84	2,981.26	360,623.74	603,437.84	603,437.84
Operations and Maintenance	1,711,863.16	0.00	861,155.21	850,707.95	0.00
Pupil Transportation	1,406,412.14	648,244.50	758,167.64	0.00	0.00
Support Serv - Planning & Research	806,623.47	0.00	806,623.47	0.00	0.00
Support Serv - Communication	259,225.38	1,212.77	258,012.61	0.00	0.00
Support Serv - Staff & Personnel	341,277.96	221.34	53,801.79	287,254.83	287,254.83
Support Serv - Technology	3,839,345.12	70,779.06	2,127,401.93	1,641,164.13	1,641,164.13
Support Serv - Pupil Accounting	217,431.83	0.00	217,431.83	0.00	0.00
Support Serv - Central - Other	20,754,885.42	166,288.37	20,588,597.05	0.00	0.00
Support Serv - Other	118,896.08	0.00	118,896.08	0.00	0.00
Community Services	380,791.77	0.00	380,791.77	0.00	0.00
Payments to Government Agencies	5,615,153.15	5,615,153.15	0.00	0.00	0.00
Facilities Acquisition	142,726.93	142,726.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	24,763,269.40	622,567.19	24,140,702.21	0.00	0.00
Support Serv - Pupil	10,648,090.83	16,148.29	10,631,942.54	0.00	0.00
Support Serv - Instructional	2,209,626.19	124,006.10	2,085,620.09	0.00	0.00
Support Serv - Board of Ed	55,300.00	0.00	55,300.00	0.00	0.00
Support Serv - Executive Adm	339,882.60	0.00	339,882.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,592,127.02	179.94	1,591,947.08	0.00	0.00
Support Serv - Business	1,399,151.33	61,459.51	7,693.39	1,329,998.43	1,329,998.43
Operations and Maintenance	2,645,895.95	11,170.25	0.00	2,634,725.70	0.00
Pupil Transportation	7,869,939.22	0.00	7,869,939.22	0.00	0.00
Support Serv - Planning & Research	194,748.34	0.00	194,748.34	0.00	0.00
Support Serv - Communication	353,021.36	873.61	352,147.75	0.00	0.00
Support Serv - Staff & Personnel	726,630.23	832.67	26,772.40	699,025.16	699,025.16
Support Serv - Technology	618,375.13	4,938.00	89,885.10	523,552.03	523,552.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	760,009.33	0.00	760,009.33	0.00	0.00
Support Serv - Other	196,376.50	27,704.76	168,671.74	0.00	0.00
Community Services	2,087.20	0.00	2,087.20	0.00	0.00
Payments to Government Agencies	24,801,710.62	24,801,710.62	0.00	0.00	0.00
Facilities Acquisition	2,501,373.65	2,501,373.65	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,862,510.75	1,862,510.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	21,230,786.46	318,451.73	20,912,334.73	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	164,092,713.12	**38,753,001.61**	**116,769,845.44**	**8,569,866.07**	**5,084,432.42**

Michigan Department of Education
Costs for the Development of 2015-2016 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	52,962,114.82	58,189.06	52,903,925.76	0.00	0.00
Support Serv - Pupil	7,864,928.21	207,676.46	7,657,251.75	0.00	0.00
Support Serv - Instructional	10,316,082.13	36,630.49	10,279,451.64	0.00	0.00
Support Serv - Board of Ed	561,324.00	7,200.24	554,123.76	0.00	0.00
Support Serv - Executive Adm	1,023,184.51	0.00	1,023,184.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,773,948.54	133,683.09	4,640,265.45	0.00	0.00
Support Serv - Business	4,279,443.57	1,150,809.71	136,436.61	2,992,197.25	2,992,197.25
Operations and Maintenance	13,072,876.72	0.00	850,566.07	12,222,310.65	0.00
Pupil Transportation	3,291,180.33	0.00	3,291,180.33	0.00	0.00
Support Serv - Planning & Research	441,583.69	0.00	441,583.69	0.00	0.00
Support Serv - Communication	147,846.40	0.00	147,846.40	0.00	0.00
Support Serv - Staff & Personnel	1,611,230.71	2,313.96	188,253.43	1,420,663.32	1,420,663.32
Support Serv - Technology	1,545,310.50	137,295.64	0.00	1,408,014.86	1,408,014.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	178,145.07	0.00	178,145.07	0.00	0.00
Support Serv - Other	1,265,698.84	489,820.35	775,878.49	0.00	0.00
Community Services	2,458,561.74	389,744.16	2,068,817.58	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	85,996.80	0.00	77,802.73	8,194.07	0.00
Pupil Transportation	32,183.24	0.00	32,183.24	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,414,464.03	1,172,066.10	2,242,397.93	0.00	0.00
Community Services	42,181.18	0.00	42,181.18	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
Debt Service Funds					
All Costs **	8,245,327.76	8,245,327.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,138,914.49	2,138,914.49	0.00	0.00	0.00
Trust Funds					
All Costs *	6,095.38	0.00	6,095.38	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	119,758,622.66	**14,169,671.51**	**87,537,571.00**	**18,051,380.15**	**5,820,875.43**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,955,011.30	0.00	44,955,011.30	0.00	0.00
Support Serv - Pupil	3,960,365.09	0.00	3,960,365.09	0.00	0.00
Support Serv - Instructional	3,165,712.35	138,300.28	3,027,412.07	0.00	0.00
Support Serv - Board of Ed	276,631.88	0.00	276,631.88	0.00	0.00
Support Serv - Executive Adm	384,950.35	0.00	384,950.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,932,211.19	0.00	3,932,211.19	0.00	0.00
Support Serv - Business	846,367.69	241,774.88	211,579.36	393,013.45	393,013.45
Operations and Maintenance	8,696,718.63	678,931.63	0.00	8,017,787.00	0.00
Pupil Transportation	3,712,203.63	222,998.79	3,489,204.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	135,483.62	0.00	135,483.62	0.00	0.00
Support Serv - Staff & Personnel	197,621.91	0.00	9,000.00	188,621.91	188,621.91
Support Serv - Technology	1,537,743.09	613,896.73	0.00	923,846.36	923,846.36
Support Serv - Pupil Accounting	130.15	0.00	130.15	0.00	0.00
Support Serv - Central - Other	123,285.30	0.00	123,285.30	0.00	0.00
Support Serv - Other	827,817.49	0.00	827,817.49	0.00	0.00
Community Services	379,879.08	0.00	379,879.08	0.00	0.00
Payments to Government Agencies	563.90	563.90	0.00	0.00	0.00
Facilities Acquisition	257,105.29	257,105.29	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	134,350.12	0.00	104,282.11	30,068.01	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	3,490,224.39	1,903,034.99	1,587,189.40	0.00	0.00
Community Services	722,606.35	3,600.00	719,006.35	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 **	7,484,607.79	7,484,607.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	588,597.91	588,597.91	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
	85,810,188.50	**12,133,412.19**	**64,123,439.58**	**9,553,336.73**	**1,505,481.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,771,692.81	84,318.20	12,687,374.61	0.00	0.00
Support Serv - Pupil	1,866,717.47	0.00	1,866,717.47	0.00	0.00
Support Serv - Instructional	987,796.37	2,658.00	985,138.37	0.00	0.00
Support Serv - Board of Ed	47,127.22	0.00	47,127.22	0.00	0.00
Support Serv - Executive Adm	514,162.80	14,274.99	499,887.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,563,925.65	40,821.80	1,523,103.85	0.00	0.00
Support Serv - Business	353,948.39	20,140.38	0.00	333,808.01	333,808.01
Operations and Maintenance	2,445,082.68	5,734.34	77,430.31	2,361,918.03	0.00
Pupil Transportation	861,767.72	85,014.80	776,752.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	65,962.65	0.00	65,962.65	0.00	0.00
Support Serv - Staff & Personnel	94,608.49	0.00	60,603.78	34,004.71	34,004.71
Support Serv - Technology	272,374.71	1,506.95	0.00	270,867.76	270,867.76
Support Serv - Pupil Accounting	53,386.43	0.00	53,386.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,831.70	32,363.99	396,467.71	0.00	0.00
Community Services	97,553.71	0.00	97,553.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,771.60	41,771.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,091,855.63	530,812.37	561,043.26	0.00	0.00
Community Services	15,069.92	0.00	15,069.92	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	457,591.11	457,591.11	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
	24,031,227.06	**1,317,008.53**	**19,713,620.02**	**3,000,598.51**	**638,680.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,246,074.41	56,832.99	11,189,241.42	0.00	0.00
Support Serv - Pupil	840,673.40	3,356.37	837,317.03	0.00	0.00
Support Serv - Instructional	374,596.06	52,139.00	322,457.06	0.00	0.00
Support Serv - Board of Ed	146,773.74	0.00	146,773.74	0.00	0.00
Support Serv - Executive Adm	335,756.35	0.00	335,756.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	910,322.66	0.00	910,322.66	0.00	0.00
Support Serv - Business	239,689.14	12,356.08	6,000.00	221,333.06	221,333.06
Operations and Maintenance	2,180,879.03	31,438.03	0.00	2,149,441.00	0.00
Pupil Transportation	1,115,222.06	388,500.00	726,722.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,978.60	0.00	6,978.60	0.00	0.00
Support Serv - Staff & Personnel	36,030.87	0.00	11,744.99	24,285.88	24,285.88
Support Serv - Technology	226,713.59	0.00	0.00	226,713.59	226,713.59
Support Serv - Pupil Accounting	7,822.03	0.00	7,822.03	0.00	0.00
Support Serv - Central - Other	35,439.15	0.00	35,439.15	0.00	0.00
Support Serv - Other	429,082.80	4,003.00	425,079.80	0.00	0.00
Community Services	7,758.15	0.00	7,758.15	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	1,480.15	0.00	0.00	1,480.15	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	849,248.58	404,009.53	445,239.05	0.00	0.00
Community Services	365,383.19	3,060.98	362,322.21	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 **	4,983,106.26	4,983,106.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	544,306.92	544,306.92	0.00	0.00	0.00
Trust Funds					
All Costs *	12,750.00	0.00	12,750.00	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
	24,896,087.14	**6,483,109.16**	**15,789,724.30**	**2,623,253.68**	**472,332.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,528,670.32	0.00	6,528,670.32	0.00	0.00
Support Serv - Pupil	830,598.26	0.00	830,598.26	0.00	0.00
Support Serv - Instructional	337,061.31	6,689.07	330,372.24	0.00	0.00
Support Serv - Board of Ed	30,467.97	0.00	30,467.97	0.00	0.00
Support Serv - Executive Adm	330,783.42	3,120.14	327,663.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,018,257.61	0.00	1,018,257.61	0.00	0.00
Support Serv - Business	45,903.52	0.00	4,000.00	41,903.52	41,903.52
Operations and Maintenance	1,076,095.08	10,346.02	16,862.32	1,048,886.74	0.00
Pupil Transportation	194,703.41	0.00	194,703.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,849.85	0.00	3,849.85	0.00	0.00
Support Serv - Staff & Personnel	18,859.28	0.00	11,180.56	7,678.72	7,678.72
Support Serv - Technology	158,542.11	9,645.93	18,508.23	130,387.95	130,387.95
Support Serv - Pupil Accounting	13,700.00	0.00	13,700.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,736.68	0.00	223,736.68	0.00	0.00
Community Services	120.05	0.00	120.05	0.00	0.00
Payments to Government Agencies	4,502.83	4,502.83	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,712.10	0.00	9,712.10	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,206.95	0.00	8,206.95	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	608,357.48	343,234.44	265,123.04	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 **	1,000,343.76	1,000,343.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,599.80	28,599.80	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
	12,471,071.79	**1,406,481.99**	**9,835,732.87**	**1,228,856.93**	**179,970.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,723,178.31	49,554.00	4,673,624.31	0.00	0.00
Support Serv - Pupil	235,755.87	0.00	235,755.87	0.00	0.00
Support Serv - Instructional	133,413.68	0.00	133,413.68	0.00	0.00
Support Serv - Board of Ed	45,517.01	0.00	45,517.01	0.00	0.00
Support Serv - Executive Adm	267,346.57	0.00	267,346.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	437,572.81	0.00	437,572.81	0.00	0.00
Support Serv - Business	81,906.31	21,328.13	3,750.00	56,828.18	56,828.18
Operations and Maintenance	589,393.49	0.00	740.37	588,653.12	0.00
Pupil Transportation	191,627.63	0.00	191,627.63	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	7,539.71	0.00	7,539.71	0.00	0.00
Support Serv - Technology	107,412.85	19,068.91	5,109.32	83,234.62	83,234.62
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	207,713.47	13,974.54	193,738.93	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	386,646.81	224,747.13	161,899.68	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 **	552,913.88	552,913.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,196.00	16,196.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,984,134.40	**897,782.59**	**6,357,635.89**	**728,715.92**	**140,062.80**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,028,228.89	76,636.24	32,951,592.65	0.00	0.00
Support Serv - Pupil	3,245,342.97	109,023.10	3,136,319.87	0.00	0.00
Support Serv - Instructional	2,236,764.98	3,561.84	2,233,203.14	0.00	0.00
Support Serv - Board of Ed	124,300.08	0.00	124,300.08	0.00	0.00
Support Serv - Executive Adm	586,638.22	0.00	586,638.22	0.00	0.00
Support Serv - Grant Writer	42,347.14	0.00	42,347.14	0.00	0.00
Support Serv - School Adm	2,481,099.26	1,074.06	2,480,025.20	0.00	0.00
Support Serv - Business	523,763.10	65,294.44	0.00	458,468.66	458,468.66
Operations and Maintenance	3,914,346.25	28,077.40	0.00	3,886,268.85	0.00
Pupil Transportation	2,043,058.53	302,900.81	1,740,157.72	0.00	0.00
Support Serv - Planning & Research	110,008.32	0.00	110,008.32	0.00	0.00
Support Serv - Communication	154,233.76	0.00	154,233.76	0.00	0.00
Support Serv - Staff & Personnel	157,684.25	0.00	0.00	157,684.25	157,684.25
Support Serv - Technology	1,035,532.99	508,414.28	0.00	527,118.71	527,118.71
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	634,047.80	10,354.94	623,692.86	0.00	0.00
Community Services	66,772.88	0.00	66,772.88	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	43,476.66	0.00	43,476.66	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,792.99	0.00	0.00	36,792.99	0.00
Pupil Transportation	2,866.92	0.00	2,866.92	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,138,516.56	1,274,318.81	864,197.75	0.00	0.00
Community Services	309,707.97	0.00	309,707.97	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 **	3,298,746.26	3,298,746.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	226,312.60	226,312.60	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
	56,440,589.38	**5,904,714.78**	**45,469,541.14**	**5,066,333.46**	**1,143,271.62**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,594,388.32	0.00	19,594,388.32	0.00	0.00
Support Serv - Pupil	2,193,897.49	0.00	2,193,897.49	0.00	0.00
Support Serv - Instructional	1,095,192.09	70,229.82	1,024,962.27	0.00	0.00
Support Serv - Board of Ed	89,798.03	0.00	89,798.03	0.00	0.00
Support Serv - Executive Adm	581,443.51	0.00	581,443.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,868,518.88	0.00	1,868,518.88	0.00	0.00
Support Serv - Business	478,466.40	132,717.52	0.00	345,748.88	345,748.88
Operations and Maintenance	2,833,571.48	17,607.00	196.44	2,815,768.04	0.00
Pupil Transportation	1,061,189.58	315.00	1,060,874.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,111.54	0.00	40,111.54	0.00	0.00
Support Serv - Staff & Personnel	86,458.83	0.00	7,929.89	78,528.94	78,528.94
Support Serv - Technology	160,452.62	0.00	0.00	160,452.62	160,452.62
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	545,619.51	1,902.37	543,717.14	0.00	0.00
Community Services	907.24	0.00	907.24	0.00	0.00
Payments to Government Agencies	385,683.55	385,683.55	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	241,194.13	0.00	241,194.13	0.00	0.00
Support Serv - Pupil	31,598.34	0.00	31,598.34	0.00	0.00
Support Serv - Instructional	40,409.09	0.00	40,409.09	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,535.00	0.00	14,535.00	0.00	0.00
Support Serv - Business	4,105.00	0.00	4,105.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,143,226.00	590,385.50	552,840.50	0.00	0.00
Community Services	289,121.33	519.00	288,602.33	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 **	4,746,162.07	4,746,162.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,210,641.02	1,210,641.02	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
	38,736,691.05	**7,156,162.85**	**28,180,029.72**	**3,400,498.48**	**584,730.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,939,770.48	110,181.55	17,829,588.93	0.00	0.00
Support Serv - Pupil	1,677,618.13	5,257.95	1,672,360.18	0.00	0.00
Support Serv - Instructional	1,144,412.13	103,247.89	1,041,164.24	0.00	0.00
Support Serv - Board of Ed	54,671.56	0.00	54,671.56	0.00	0.00
Support Serv - Executive Adm	339,517.28	1,379.97	338,137.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,569,701.72	0.00	1,569,701.72	0.00	0.00
Support Serv - Business	191,902.49	6,768.70	7,975.86	177,157.93	177,157.93
Operations and Maintenance	2,504,683.49	26,137.88	0.00	2,478,545.61	0.00
Pupil Transportation	1,207,570.66	165,910.00	1,041,660.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,626.16	0.00	38,626.16	0.00	0.00
Support Serv - Staff & Personnel	183,264.97	0.00	21,453.36	161,811.61	161,811.61
Support Serv - Technology	325,296.52	14,365.00	0.00	310,931.52	310,931.52
Support Serv - Pupil Accounting	23,214.06	0.00	23,214.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	536,526.91	6,066.77	530,460.14	0.00	0.00
Community Services	14,024.64	0.00	14,024.64	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	45,826.87	0.00	0.00	45,826.87	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	1,336,114.71	695,194.00	640,920.71	0.00	0.00
Community Services	220,725.01	0.00	220,725.01	0.00	0.00
Payments to Government Agencies	8.17	8.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,752,893.54	1,752,893.54	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
	31,106,369.50	**2,887,411.42**	**25,044,684.54**	**3,174,273.54**	**649,901.06**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,711,237.32	4,179.20	22,707,058.12	0.00	0.00
Support Serv - Pupil	1,966,204.39	34,398.13	1,931,806.26	0.00	0.00
Support Serv - Instructional	1,184,712.06	17,152.00	1,167,560.06	0.00	0.00
Support Serv - Board of Ed	80,546.44	0.00	80,546.44	0.00	0.00
Support Serv - Executive Adm	257,505.27	0.00	257,505.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,057,028.19	0.00	2,057,028.19	0.00	0.00
Support Serv - Business	385,095.65	3,008.50	16,336.53	365,750.62	365,750.62
Operations and Maintenance	2,972,683.14	11,090.00	0.00	2,961,593.14	0.00
Pupil Transportation	1,724,668.39	82,461.00	1,642,207.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	76,677.58	0.00	76,677.58	0.00	0.00
Support Serv - Staff & Personnel	270,864.61	0.00	28,831.83	242,032.78	242,032.78
Support Serv - Technology	308,489.69	0.00	17,580.24	290,909.45	290,909.45
Support Serv - Pupil Accounting	147.02	0.00	147.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	693,543.68	13,202.76	680,340.92	0.00	0.00
Community Services	2,582.18	0.00	2,582.18	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	10,779.30	0.00	10,779.30	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,478,566.35	835,297.86	643,268.49	0.00	0.00
Community Services	365,292.41	0.00	365,292.41	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 **	1,746,095.02	1,746,095.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	435,942.36	435,942.36	0.00	0.00	0.00
Trust Funds					
All Costs *	29,401.32	0.00	29,401.32	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,758,062.37	**3,182,826.83**	**31,714,949.55**	**3,860,285.99**	**898,692.85**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,627,436.33	0.00	4,627,436.33	0.00	0.00
Support Serv - Pupil	401,619.00	0.00	401,619.00	0.00	0.00
Support Serv - Instructional	113,304.53	0.00	113,304.53	0.00	0.00
Support Serv - Board of Ed	119,393.46	0.00	119,393.46	0.00	0.00
Support Serv - Executive Adm	322,025.38	0.00	322,025.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,558.24	0.00	518,558.24	0.00	0.00
Support Serv - Business	147,451.90	0.00	0.00	147,451.90	147,451.90
Operations and Maintenance	796,801.65	0.00	61,531.93	735,269.72	0.00
Pupil Transportation	422,325.16	7,994.48	414,330.68	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	4,082.78	0.00	4,082.78	0.00	0.00
Support Serv - Technology	150,559.85	0.00	28,778.66	121,781.19	121,781.19
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	140,881.56	0.00	140,881.56	0.00	0.00
Community Services	1,978.76	0.00	1,978.76	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	5,822.16	0.00	5,688.16	134.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	457,645.17	211,493.38	246,151.79	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 **	647,400.00	647,400.00	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
	8,877,285.93	**866,887.86**	**7,005,761.26**	**1,004,636.81**	**269,233.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,354,172.13	125,014.73	28,229,157.40	0.00	0.00
Support Serv - Pupil	2,796,384.86	0.00	2,796,384.86	0.00	0.00
Support Serv - Instructional	2,237,909.61	797.97	2,237,111.64	0.00	0.00
Support Serv - Board of Ed	85,942.60	0.00	85,942.60	0.00	0.00
Support Serv - Executive Adm	393,880.64	0.00	393,880.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,071,220.83	341.61	3,070,879.22	0.00	0.00
Support Serv - Business	1,027,820.24	212,246.52	0.00	815,573.72	815,573.72
Operations and Maintenance	4,185,042.62	9,802.50	26,445.15	4,148,794.97	0.00
Pupil Transportation	2,381,847.35	899.00	2,380,948.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	155,886.81	0.00	155,886.81	0.00	0.00
Support Serv - Staff & Personnel	343,304.62	0.00	0.00	343,304.62	343,304.62
Support Serv - Technology	662,187.43	55,700.11	89,648.87	516,838.45	516,838.45
Support Serv - Pupil Accounting	74,312.01	0.00	74,312.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,011,275.35	4,517.50	1,006,757.85	0.00	0.00
Community Services	563,641.47	0.00	563,641.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	434.72	434.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,111,930.58	922,424.29	1,189,506.29	0.00	0.00
Community Services	416,016.42	1,233.74	414,782.68	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 **	1,982,646.42	1,982,646.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,327,143.82	7,327,143.82	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	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
	59,184,500.53	**10,643,202.93**	**42,716,785.84**	**5,824,511.76**	**1,675,716.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,314,157.01	88,405.76	18,225,751.25	0.00	0.00
Support Serv - Pupil	1,435,116.60	0.00	1,435,116.60	0.00	0.00
Support Serv - Instructional	1,232,488.90	0.00	1,232,488.90	0.00	0.00
Support Serv - Board of Ed	261,959.57	0.00	261,959.57	0.00	0.00
Support Serv - Executive Adm	373,960.91	860.94	373,099.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,873,172.24	0.00	1,873,172.24	0.00	0.00
Support Serv - Business	399,979.24	1,475.00	0.00	398,504.24	398,504.24
Operations and Maintenance	2,518,321.97	4,559.88	0.00	2,513,762.09	0.00
Pupil Transportation	2,021,360.97	297.99	2,021,062.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,065.04	0.00	34,065.04	0.00	0.00
Support Serv - Staff & Personnel	19,712.36	0.00	5,411.91	14,300.45	14,300.45
Support Serv - Technology	419,241.48	43,434.22	0.00	375,807.26	375,807.26
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	492,053.90	6,650.00	485,403.90	0.00	0.00
Community Services	377,852.36	415.82	377,436.54	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	1,229,119.54	541,039.01	688,080.53	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	247,320.84	247,320.84	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
	31,249,882.93	**934,459.46**	**27,013,049.43**	**3,302,374.04**	**788,611.95**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,729,975.50	173,406.04	21,556,569.46	0.00	0.00
Support Serv - Pupil	2,297,538.71	0.00	2,297,538.71	0.00	0.00
Support Serv - Instructional	1,092,361.57	0.00	1,092,361.57	0.00	0.00
Support Serv - Board of Ed	174,704.72	0.00	174,704.72	0.00	0.00
Support Serv - Executive Adm	486,214.83	199.99	486,014.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,454,858.67	0.00	2,454,858.67	0.00	0.00
Support Serv - Business	1,314,382.31	614,548.71	0.00	699,833.60	699,833.60
Operations and Maintenance	2,784,455.54	7,493.88	691.53	2,776,270.13	0.00
Pupil Transportation	1,495,524.32	192,483.05	1,303,041.27	0.00	0.00
Support Serv - Planning & Research	900.56	0.00	900.56	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	261,617.29	0.00	0.00	261,617.29	261,617.29
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	496,923.43	315,413.63	181,509.80	0.00	0.00
Support Serv - Other	593,286.27	0.00	593,286.27	0.00	0.00
Community Services	228,239.76	35,938.21	192,301.55	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	114,855.01	0.00	99,923.86	14,931.15	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	1,357,858.84	780,483.40	577,375.44	0.00	0.00
Community Services	428,133.66	22,408.14	405,725.52	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
Debt Service Funds					
All Costs **	2,103,175.59	2,103,175.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,852,345.04	2,852,345.04	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
	42,267,351.62	**7,097,895.68**	**31,416,803.77**	**3,752,652.17**	**961,450.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,674,618.52	41,794.49	10,632,824.03	0.00	0.00
Support Serv - Pupil	941,770.67	17,750.00	924,020.67	0.00	0.00
Support Serv - Instructional	692,489.64	88,271.50	604,218.14	0.00	0.00
Support Serv - Board of Ed	62,305.54	0.00	62,305.54	0.00	0.00
Support Serv - Executive Adm	321,304.21	0.00	321,304.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,347.05	0.00	943,347.05	0.00	0.00
Support Serv - Business	333,908.53	42,385.04	43,225.97	248,297.52	248,297.52
Operations and Maintenance	1,634,306.36	14,988.90	0.00	1,619,317.46	0.00
Pupil Transportation	639,711.02	0.00	639,711.02	0.00	0.00
Support Serv - Planning & Research	2,126.41	0.00	2,126.41	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,608.77	0.00	4,235.80	12,372.97	12,372.97
Support Serv - Technology	361,744.04	119,008.08	0.00	242,735.96	242,735.96
Support Serv - Pupil Accounting	18,998.46	0.00	18,998.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,539.90	0.00	380,539.90	0.00	0.00
Community Services	52,920.31	0.00	52,920.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,541.14	0.00	4,349.78	1,191.36	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	782,967.75	411,776.43	371,191.32	0.00	0.00
Community Services	262,685.69	263.92	262,421.77	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 **	2,358,157.46	2,358,157.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	131,239.13	131,239.13	0.00	0.00	0.00
Trust Funds					
All Costs *	11,738.74	24.00	11,714.74	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
	20,629,029.34	**3,225,658.95**	**15,279,455.12**	**2,123,915.27**	**503,406.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,677,639.62	83,927.03	5,593,712.59	0.00	0.00
Support Serv - Pupil	671,901.65	13,000.00	658,901.65	0.00	0.00
Support Serv - Instructional	451,374.63	0.00	451,374.63	0.00	0.00
Support Serv - Board of Ed	57,855.31	0.00	57,855.31	0.00	0.00
Support Serv - Executive Adm	379,666.31	0.00	379,666.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	624,984.15	3,793.51	621,190.64	0.00	0.00
Support Serv - Business	185,173.98	18,290.56	15,918.06	150,965.36	150,965.36
Operations and Maintenance	1,174,612.97	0.00	61,071.92	1,113,541.05	0.00
Pupil Transportation	379,729.93	0.00	379,729.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,151.84	0.00	40,151.84	0.00	0.00
Support Serv - Staff & Personnel	10,990.10	0.00	8,437.46	2,552.64	2,552.64
Support Serv - Technology	88,385.08	0.00	0.00	88,385.08	88,385.08
Support Serv - Pupil Accounting	15,918.05	0.00	15,918.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,069.21	0.00	178,069.21	0.00	0.00
Community Services	10,810.71	0.00	10,810.71	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	645,035.92	340,320.96	304,714.96	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	237,788.82	237,788.82	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,830,088.28	**697,120.88**	**8,777,523.27**	**1,355,444.13**	**241,903.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,486,885.82	49,441.23	4,437,444.59	0.00	0.00
Support Serv - Pupil	560,170.60	19,132.48	541,038.12	0.00	0.00
Support Serv - Instructional	258,703.28	9,890.00	248,813.28	0.00	0.00
Support Serv - Board of Ed	97,933.37	1,678.53	96,254.84	0.00	0.00
Support Serv - Executive Adm	294,746.25	0.00	294,746.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	577,476.40	0.00	577,476.40	0.00	0.00
Support Serv - Business	111,861.65	1,314.07	4,000.00	106,547.58	106,547.58
Operations and Maintenance	543,969.97	12,820.43	0.00	531,149.54	0.00
Pupil Transportation	214,944.05	0.00	214,944.05	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	14,716.78	0.00	12,738.01	1,978.77	1,978.77
Support Serv - Technology	86,190.41	0.00	0.00	86,190.41	86,190.41
Support Serv - Pupil Accounting	8,747.63	0.00	8,747.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,153.21	8,769.35	198,383.86	0.00	0.00
Community Services	1,206.86	0.00	1,206.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	122,531.84	122,531.84	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	397,255.66	194,173.25	203,082.41	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 **	298,018.62	298,018.62	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
	8,282,512.40	**717,769.80**	**6,838,876.30**	**725,866.30**	**194,716.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,708,502.77	0.00	7,708,502.77	0.00	0.00
Support Serv - Pupil	1,042,810.45	0.00	1,042,810.45	0.00	0.00
Support Serv - Instructional	1,214,339.30	0.00	1,214,339.30	0.00	0.00
Support Serv - Board of Ed	88,078.95	0.00	88,078.95	0.00	0.00
Support Serv - Executive Adm	299,560.29	0.00	299,560.29	0.00	0.00
Support Serv - Grant Writer	183.02	0.00	183.02	0.00	0.00
Support Serv - School Adm	791,875.05	0.00	791,875.05	0.00	0.00
Support Serv - Business	283,351.45	37,572.99	31,562.21	214,216.25	214,216.25
Operations and Maintenance	2,361,362.55	8,569.00	147,702.99	2,205,090.56	0.00
Pupil Transportation	482,568.51	0.00	482,568.51	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	143,987.31	0.00	11,510.43	132,476.88	132,476.88
Support Serv - Technology	146,357.25	0.00	12,503.00	133,854.25	133,854.25
Support Serv - Pupil Accounting	76,540.42	0.00	76,540.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,358.31	0.00	292,358.31	0.00	0.00
Community Services	208,656.43	0.00	208,656.43	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	856,853.84	347,815.68	509,038.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,326.42	1,326.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	347,913.04	347,913.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,048,210.43	1,048,210.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,394,835.79	**1,791,407.56**	**12,917,790.29**	**2,685,637.94**	**480,547.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,407,086.50	125,387.30	15,281,699.20	0.00	0.00
Support Serv - Pupil	1,571,101.53	0.00	1,571,101.53	0.00	0.00
Support Serv - Instructional	913,133.78	791.00	912,342.78	0.00	0.00
Support Serv - Board of Ed	50,421.94	0.00	50,421.94	0.00	0.00
Support Serv - Executive Adm	350,428.36	0.00	350,428.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,524,273.87	0.00	1,524,273.87	0.00	0.00
Support Serv - Business	467,443.09	18,970.11	0.00	448,472.98	448,472.98
Operations and Maintenance	1,699,526.69	0.00	0.00	1,699,526.69	0.00
Pupil Transportation	1,216,942.59	0.00	1,216,942.59	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	3,206.00	0.00	3,206.00	0.00	0.00
Support Serv - Technology	305,279.42	0.00	0.00	305,279.42	305,279.42
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	441,657.67	6,212.77	435,444.90	0.00	0.00
Community Services	134,327.13	0.00	134,327.13	0.00	0.00
Payments to Government Agencies	541,572.60	541,572.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	136,109.71	0.00	136,109.71	0.00	0.00
Support Serv - Pupil	23,756.60	0.00	23,756.60	0.00	0.00
Support Serv - Instructional	18,530.06	0.00	18,530.06	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,918.00	0.00	7,918.00	0.00	0.00
Operations and Maintenance	26,100.00	0.00	26,100.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	901,069.61	407,176.72	493,892.89	0.00	0.00
Community Services	373,657.83	6,212.77	367,445.06	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 **	2,348,251.82	2,348,251.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	775,729.04	775,729.04	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
	29,237,523.84	**4,230,304.13**	**22,553,940.62**	**2,453,279.09**	**753,752.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,030,938.48	0.00	7,030,938.48	0.00	0.00
Support Serv - Pupil	361,452.16	0.00	361,452.16	0.00	0.00
Support Serv - Instructional	405,326.78	0.00	405,326.78	0.00	0.00
Support Serv - Board of Ed	57,755.80	0.00	57,755.80	0.00	0.00
Support Serv - Executive Adm	250,180.78	0.00	250,180.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	865,772.04	0.00	865,772.04	0.00	0.00
Support Serv - Business	432,267.35	41,605.50	0.00	390,661.85	390,661.85
Operations and Maintenance	1,192,343.77	26,763.00	0.00	1,165,580.77	0.00
Pupil Transportation	471,575.59	113,340.00	358,235.59	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	206,204.50	0.00	34,256.47	171,948.03	171,948.03
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	184,398.52	0.00	184,398.52	0.00	0.00
Community Services	100,622.37	0.00	100,622.37	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	700,898.11	355,761.43	345,136.68	0.00	0.00
Community Services	7,062.86	0.00	7,062.86	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 **	2,286,771.22	2,286,771.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	123,048.77	123,048.77	0.00	0.00	0.00
Trust Funds					
All Costs *	104,710.03	0.00	104,710.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,781,329.13	**2,947,289.92**	**10,105,848.56**	**1,728,190.65**	**562,609.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,694,696.34	954.00	7,693,742.34	0.00	0.00
Support Serv - Pupil	487,912.03	0.00	487,912.03	0.00	0.00
Support Serv - Instructional	244,211.74	0.00	244,211.74	0.00	0.00
Support Serv - Board of Ed	78,015.52	0.00	78,015.52	0.00	0.00
Support Serv - Executive Adm	187,409.72	0.00	187,409.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	771,586.08	0.00	771,586.08	0.00	0.00
Support Serv - Business	281,610.18	89,990.56	5,193.45	186,426.17	186,426.17
Operations and Maintenance	1,669,179.23	6,459.39	0.00	1,662,719.84	0.00
Pupil Transportation	804,568.61	0.00	804,568.61	0.00	0.00
Support Serv - Planning & Research	2,075.00	0.00	2,075.00	0.00	0.00
Support Serv - Communication	8,499.62	0.00	8,499.62	0.00	0.00
Support Serv - Staff & Personnel	41,071.86	0.00	22,504.24	18,567.62	18,567.62
Support Serv - Technology	150,818.25	16,697.60	0.00	134,120.65	134,120.65
Support Serv - Pupil Accounting	8,801.59	0.00	8,801.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,832.02	28,313.37	248,518.65	0.00	0.00
Community Services	59,987.30	0.00	59,987.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,000.00	11,000.00	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	765,716.03	355,538.81	410,177.22	0.00	0.00
Community Services	60,765.50	0.00	60,765.50	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 **	1,436,794.21	1,436,794.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,824,803.61	3,824,803.61	0.00	0.00	0.00
Trust Funds					
All Costs *	14.00	0.00	14.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,866,368.44	**5,770,551.55**	**11,093,982.61**	**2,001,834.28**	**339,114.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25900 Genesee STEM Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	505,476.44	9,381.56	496,094.88	0.00	0.00
Support Serv - Pupil	35,583.75	0.00	35,583.75	0.00	0.00
Support Serv - Instructional	46,060.66	41.03	46,019.63	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	165,205.80	0.00	165,205.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,385.28	53.40	128,331.88	0.00	0.00
Support Serv - Business	10,694.13	0.00	0.00	10,694.13	10,694.13
Operations and Maintenance	265,622.92	0.00	0.00	265,622.92	0.00
Pupil Transportation	73,680.00	0.00	73,680.00	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	17,747.37	0.00	0.00	17,747.37	17,747.37
Support Serv - Technology	70,091.07	0.00	0.00	70,091.07	70,091.07
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	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	135,915.63	98,426.98	37,488.65	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
	1,457,963.05	**107,902.97**	**985,904.59**	**364,155.49**	**98,532.57**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,925,355.05	2,273.60	1,923,081.45	0.00	0.00
Support Serv - Pupil	81,411.25	0.00	81,411.25	0.00	0.00
Support Serv - Instructional	99,746.42	0.00	99,746.42	0.00	0.00
Support Serv - Board of Ed	17,476.16	0.00	17,476.16	0.00	0.00
Support Serv - Executive Adm	289,005.91	0.00	289,005.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,480.10	0.00	92,480.10	0.00	0.00
Support Serv - Business	107,481.65	7,122.53	10,615.50	89,743.62	89,743.62
Operations and Maintenance	337,860.88	0.00	0.00	337,860.88	0.00
Pupil Transportation	104,000.00	0.00	104,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,506.89	0.00	6,506.89	0.00	0.00
Support Serv - Staff & Personnel	540.00	0.00	0.00	540.00	540.00
Support Serv - Technology	56,005.64	2,529.99	0.00	53,475.65	53,475.65
Support Serv - Pupil Accounting	166.45	0.00	166.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,626.86	0.00	34,626.86	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	19,551.33	0.00	19,551.33	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,141.10	202,141.10	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 **	422,917.00	422,917.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,797,272.69	**636,984.22**	**2,678,668.32**	**481,620.15**	**143,759.27**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,487,007.00	0.00	1,487,007.00	0.00	0.00
Support Serv - Pupil	204,613.00	0.00	204,613.00	0.00	0.00
Support Serv - Instructional	159,129.00	0.00	159,129.00	0.00	0.00
Support Serv - Board of Ed	67,994.00	0.00	67,994.00	0.00	0.00
Support Serv - Executive Adm	344,041.00	0.00	344,041.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,202.00	0.00	218,202.00	0.00	0.00
Support Serv - Business	9,000.00	7,332.00	0.00	1,668.00	1,668.00
Operations and Maintenance	241,253.00	0.00	0.00	241,253.00	0.00
Pupil Transportation	300,657.00	0.00	300,657.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	107,137.00	30,039.00	0.00	77,098.00	77,098.00
Support Serv - Pupil Accounting	0.00	0.00	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	5,185.00	5,185.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	37,575.00	0.00	37,575.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,955.00	108,249.00	94,706.00	0.00	0.00
Community Services	5,933.00	0.00	5,933.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	492,400.00	492,400.00	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
	3,883,081.00	**643,205.00**	**2,919,857.00**	**320,019.00**	**78,766.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,288,416.76	21,568.86	1,266,847.90	0.00	0.00
Support Serv - Pupil	222,414.52	0.00	222,414.52	0.00	0.00
Support Serv - Instructional	276,065.41	0.00	276,065.41	0.00	0.00
Support Serv - Board of Ed	32,767.23	0.00	32,767.23	0.00	0.00
Support Serv - Executive Adm	262,721.50	0.00	262,721.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,537.78	0.00	208,537.78	0.00	0.00
Support Serv - Business	100,393.10	2,868.17	4,709.78	92,815.15	92,815.15
Operations and Maintenance	551,132.56	27,404.50	18,258.71	505,469.35	0.00
Pupil Transportation	98,980.00	0.00	98,980.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,539.03	0.00	17,539.03	0.00	0.00
Support Serv - Staff & Personnel	39,714.01	0.00	0.00	39,714.01	39,714.01
Support Serv - Technology	30,448.10	0.00	911.36	29,536.74	29,536.74
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	0.00	0.00	0.00	0.00	0.00
Community Services	969.35	0.00	969.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,797.04	36,797.04	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,234.45	54,708.32	221,526.13	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,443,130.84	**143,346.89**	**2,632,248.70**	**667,535.25**	**162,065.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,093,894.95	13,295.52	4,080,599.43	0.00	0.00
Support Serv - Pupil	525,725.27	0.00	525,725.27	0.00	0.00
Support Serv - Instructional	590,139.97	0.00	590,139.97	0.00	0.00
Support Serv - Board of Ed	148,568.39	4,886.30	143,682.09	0.00	0.00
Support Serv - Executive Adm	1,117,793.55	0.00	1,117,793.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,871.05	433.00	306,438.05	0.00	0.00
Support Serv - Business	142,672.27	0.00	10,331.58	132,340.69	132,340.69
Operations and Maintenance	477,124.02	5,955.17	0.00	471,168.85	0.00
Pupil Transportation	216,300.00	0.00	216,300.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,310.19	0.00	6,310.19	0.00	0.00
Support Serv - Staff & Personnel	2,152.04	0.00	2,152.04	0.00	0.00
Support Serv - Technology	106,636.95	0.00	0.00	106,636.95	106,636.95
Support Serv - Pupil Accounting	42,873.71	0.00	42,873.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,446.32	0.00	242,446.32	0.00	0.00
Community Services	4,782.49	0.00	4,782.49	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	68.00	0.00	0.00	68.00	68.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	684,234.14	284,528.45	399,705.69	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 **	1,199,850.00	1,199,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	162,616.26	162,616.26	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
	10,071,059.57	**1,671,564.70**	**7,689,280.38**	**710,214.49**	**239,045.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,025,676.00	0.00	3,025,676.00	0.00	0.00
Support Serv - Pupil	146,888.00	0.00	146,888.00	0.00	0.00
Support Serv - Instructional	504,294.00	0.00	504,294.00	0.00	0.00
Support Serv - Board of Ed	98,169.00	0.00	98,169.00	0.00	0.00
Support Serv - Executive Adm	237,473.00	0.00	237,473.00	0.00	0.00
Support Serv - Grant Writer	30,366.00	0.00	30,366.00	0.00	0.00
Support Serv - School Adm	428,349.00	0.00	428,349.00	0.00	0.00
Support Serv - Business	103,629.00	0.00	0.00	103,629.00	103,629.00
Operations and Maintenance	1,194,783.00	0.00	0.00	1,194,783.00	0.00
Pupil Transportation	62,906.00	0.00	62,906.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,749.00	0.00	41,749.00	0.00	0.00
Support Serv - Staff & Personnel	131,065.00	0.00	0.00	131,065.00	131,065.00
Support Serv - Technology	83,310.00	0.00	0.00	83,310.00	83,310.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,173.00	0.00	24,173.00	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	334,462.00	15,614.00	318,848.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,447,292.00	**15,614.00**	**4,918,891.00**	**1,512,787.00**	**318,004.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,847,754.00	0.00	2,847,754.00	0.00	0.00
Support Serv - Pupil	156,980.00	0.00	156,980.00	0.00	0.00
Support Serv - Instructional	494,353.00	0.00	494,353.00	0.00	0.00
Support Serv - Board of Ed	78,562.00	0.00	78,562.00	0.00	0.00
Support Serv - Executive Adm	196,633.00	0.00	196,633.00	0.00	0.00
Support Serv - Grant Writer	18,300.00	0.00	18,300.00	0.00	0.00
Support Serv - School Adm	403,369.00	0.00	403,369.00	0.00	0.00
Support Serv - Business	64,853.00	0.00	0.00	64,853.00	64,853.00
Operations and Maintenance	1,168,628.00	0.00	0.00	1,168,628.00	0.00
Pupil Transportation	70,753.00	0.00	70,753.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,652.00	0.00	23,652.00	0.00	0.00
Support Serv - Staff & Personnel	79,820.00	0.00	0.00	79,820.00	79,820.00
Support Serv - Technology	50,206.00	0.00	0.00	50,206.00	50,206.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,128.00	0.00	15,128.00	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	375,081.00	14,710.00	360,371.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,044,072.00	**14,710.00**	**4,665,855.00**	**1,363,507.00**	**194,879.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,841,251.87	95,882.02	2,745,369.85	0.00	0.00
Support Serv - Pupil	354,006.49	0.00	354,006.49	0.00	0.00
Support Serv - Instructional	278,711.16	649.00	278,062.16	0.00	0.00
Support Serv - Board of Ed	57,081.14	0.00	57,081.14	0.00	0.00
Support Serv - Executive Adm	471,413.88	0.00	471,413.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	287,622.71	0.00	287,622.71	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	490,391.59	8,337.80	306.29	481,747.50	0.00
Pupil Transportation	198,344.51	0.00	198,344.51	0.00	0.00
Support Serv - Planning & Research	2,448.75	0.00	2,448.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,277.08	0.00	0.00	10,277.08	10,277.08
Support Serv - Technology	134,176.53	3,276.64	0.00	130,899.89	130,899.89
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	60,168.71	0.00	60,168.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,016.97	28,016.97	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	444,196.82	348,305.40	95,891.42	0.00	0.00
Community Services	18,018.44	0.00	18,018.44	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
Debt Service Funds					
All Costs **	426,008.00	426,008.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,250.00	43,250.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,145,384.65	**953,725.83**	**4,568,734.35**	**622,924.47**	**141,176.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,298,111.46	21,020.16	3,277,091.30	0.00	0.00
Support Serv - Pupil	36,918.01	0.00	36,918.01	0.00	0.00
Support Serv - Instructional	60,760.29	0.00	60,760.29	0.00	0.00
Support Serv - Board of Ed	31,267.47	0.00	31,267.47	0.00	0.00
Support Serv - Executive Adm	858,895.29	0.00	858,895.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	501,623.78	0.00	501,623.78	0.00	0.00
Support Serv - Business	26,003.78	1,093.86	0.00	24,909.92	24,909.92
Operations and Maintenance	480,607.23	28,607.10	34,303.03	417,697.10	0.00
Pupil Transportation	147,470.00	0.00	147,470.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,074.47	0.00	3,074.47	0.00	0.00
Support Serv - Other	9,534.29	0.00	9,534.29	0.00	0.00
Community Services	2,163.87	0.00	2,163.87	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	213,173.07	174,306.30	38,866.77	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 **	1,025,784.64	1,025,784.64	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
	6,695,387.65	**1,250,812.06**	**5,001,968.57**	**442,607.02**	**24,909.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25912 The New Standard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,080,755.08	120.00	2,080,635.08	0.00	0.00
Support Serv - Pupil	5,486.75	0.00	5,486.75	0.00	0.00
Support Serv - Instructional	19,750.97	0.00	19,750.97	0.00	0.00
Support Serv - Board of Ed	17,021.07	0.00	17,021.07	0.00	0.00
Support Serv - Executive Adm	526,838.42	0.00	526,838.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	318,757.85	0.00	318,757.85	0.00	0.00
Support Serv - Business	9,336.21	9,336.21	0.00	0.00	0.00
Operations and Maintenance	1,192,980.11	74,582.65	117,143.21	1,001,254.25	0.00
Pupil Transportation	316,000.00	0.00	316,000.00	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	216.00	0.00	216.00	0.00	0.00
Support Serv - Other	5,544.21	0.00	5,544.21	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,124.19	276,739.17	57,385.02	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 **	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
	4,826,810.86	**360,778.03**	**3,464,778.58**	**1,001,254.25**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25914 Greater Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	685,265.22	82,962.66	602,302.56	0.00	0.00
Support Serv - Pupil	11,804.76	0.00	11,804.76	0.00	0.00
Support Serv - Instructional	56,783.40	0.00	56,783.40	0.00	0.00
Support Serv - Board of Ed	2,577.16	0.00	2,577.16	0.00	0.00
Support Serv - Executive Adm	35,504.23	0.00	35,504.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,816.38	0.00	305,816.38	0.00	0.00
Support Serv - Business	92,061.50	1,480.64	0.00	90,580.86	90,580.86
Operations and Maintenance	220,141.08	0.00	13,500.00	206,641.08	0.00
Pupil Transportation	26,572.00	0.00	26,572.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	5,042.36	5,042.36	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,103.08	94,322.00	6,781.08	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 **	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
	1,542,671.17	**183,807.66**	**1,061,641.57**	**297,221.94**	**90,580.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
25915 WAY Academy - Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	781,226.61	146,828.17	634,398.44	0.00	0.00
Support Serv - Pupil	2,837.50	0.00	2,837.50	0.00	0.00
Support Serv - Instructional	16,767.49	17.49	16,750.00	0.00	0.00
Support Serv - Board of Ed	21,069.51	373.51	20,696.00	0.00	0.00
Support Serv - Executive Adm	184,689.93	0.00	184,689.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172.52	0.00	172.52	0.00	0.00
Support Serv - Business	32,963.44	9,554.01	0.00	23,409.43	23,409.43
Operations and Maintenance	68,069.20	0.00	0.00	68,069.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	29,774.73	0.00	29,774.73	0.00	0.00
Support Serv - Communication	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,497.97	0.00	0.00	29,497.97	29,497.97
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	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
	1,172,068.90	**156,773.18**	**894,319.12**	**120,976.60**	**52,907.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
26010 Beaverton Rural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,805,973.44	0.00	6,805,973.44	0.00	0.00
Support Serv - Pupil	629,728.95	0.00	629,728.95	0.00	0.00
Support Serv - Instructional	338,862.93	17,775.00	321,087.93	0.00	0.00
Support Serv - Board of Ed	58,238.59	0.00	58,238.59	0.00	0.00
Support Serv - Executive Adm	229,740.21	0.00	229,740.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	563,598.45	0.00	563,598.45	0.00	0.00
Support Serv - Business	199,834.23	2,418.72	0.00	197,415.51	197,415.51
Operations and Maintenance	857,787.62	0.00	0.00	857,787.62	0.00
Pupil Transportation	557,533.98	9,412.58	548,121.40	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	59,744.74	0.00	35,574.91	24,169.83	24,169.83
Support Serv - Technology	185,679.92	3,787.99	0.00	181,891.93	181,891.93
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	195,874.69	0.00	195,874.69	0.00	0.00
Community Services	3,399.79	0.00	3,399.79	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	31,355.86	0.00	28,220.27	3,135.59	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	626,685.16	297,782.27	328,902.89	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 **	995,090.00	995,090.00	0.00	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
	12,341,128.56	**1,326,266.56**	**9,750,461.52**	**1,264,400.48**	**403,477.27**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,082,864.24	377.75	10,082,486.49	0.00	0.00
Support Serv - Pupil	1,075,210.33	0.00	1,075,210.33	0.00	0.00
Support Serv - Instructional	496,680.22	790.00	495,890.22	0.00	0.00
Support Serv - Board of Ed	62,520.86	0.00	62,520.86	0.00	0.00
Support Serv - Executive Adm	182,383.14	0.00	182,383.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,047,569.93	0.00	1,047,569.93	0.00	0.00
Support Serv - Business	367,776.04	5,485.89	16,969.97	345,320.18	345,320.18
Operations and Maintenance	1,157,089.43	2,898.08	27,342.82	1,126,848.53	0.00
Pupil Transportation	878,745.69	6,597.50	872,148.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,954.00	0.00	3,954.00	0.00	0.00
Support Serv - Staff & Personnel	10,577.69	0.00	5,476.04	5,101.65	5,101.65
Support Serv - Technology	243,896.17	27,055.65	0.00	216,840.52	216,840.52
Support Serv - Pupil Accounting	43,949.00	0.00	43,949.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,465.14	115,866.40	338,598.74	0.00	0.00
Community Services	18,599.25	0.00	18,599.25	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	814,218.58	425,257.08	388,961.50	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 **	8,692,023.99	8,692,023.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,632,523.70	**9,276,352.34**	**14,662,060.48**	**1,694,110.88**	**567,262.35**

Michigan Department of Education
Costs for the Development of 2015-2016 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	528.00	0.00	528.00	0.00	0.00
Support Serv - Instructional	365,060.05	27,246.11	337,813.94	0.00	0.00
Support Serv - Board of Ed	27,129.36	0.00	27,129.36	0.00	0.00
Support Serv - Executive Adm	201,010.46	0.00	201,010.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	43,713.77	732.77	0.00	42,981.00	42,981.00
Operations and Maintenance	17,135.78	0.00	0.00	17,135.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,168.19	0.00	0.00	7,168.19	7,168.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	76,283.45	0.00	76,283.45	0.00	0.00
Support Serv - Other	114,668.64	114,668.64	0.00	0.00	0.00
Community Services	134,441.09	3,604.90	130,836.19	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	1,613,273.21	9,925.00	1,603,348.21	0.00	0.00
Support Serv - Pupil	1,439,849.87	0.00	1,439,849.87	0.00	0.00
Support Serv - Instructional	456,161.30	3,381.35	452,779.95	0.00	0.00
Support Serv - Board of Ed	13,671.62	0.00	13,671.62	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	115,104.01	7,350.72	0.00	107,753.29	107,753.29
Operations and Maintenance	91,206.24	0.00	0.00	91,206.24	0.00
Pupil Transportation	214,890.97	0.00	214,890.97	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	14,873.62	0.00	0.00	14,873.62	14,873.62
Support Serv - Technology	48,212.98	0.00	0.00	48,212.98	48,212.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	145,162.15	0.00	145,162.15	0.00	0.00
Support Serv - Other	148,664.99	148,664.99	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	463,271.02	463,271.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	5,751,480.77	**778,845.50**	**4,643,304.17**	**329,331.10**	**220,989.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,521,711.53	0.00	2,521,711.53	0.00	0.00
Support Serv - Pupil	98,571.74	0.00	98,571.74	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	38,633.23	0.00	38,633.23	0.00	0.00
Support Serv - Executive Adm	143,228.96	0.00	143,228.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,209.57	0.00	220,209.57	0.00	0.00
Support Serv - Business	69,267.19	54,767.32	0.00	14,499.87	14,499.87
Operations and Maintenance	556,474.47	0.00	0.00	556,474.47	0.00
Pupil Transportation	108,734.40	0.00	108,734.40	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	53,072.20	0.00	0.00	53,072.20	53,072.20
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	91,869.09	0.00	91,869.09	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,135.95	73,491.02	97,644.93	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 **	175,603.80	175,603.80	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
	4,248,512.13	**303,862.14**	**3,320,603.45**	**624,046.54**	**67,572.07**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,239,327.04	0.00	5,239,327.04	0.00	0.00
Support Serv - Pupil	96,457.71	0.00	96,457.71	0.00	0.00
Support Serv - Instructional	213,696.60	0.00	213,696.60	0.00	0.00
Support Serv - Board of Ed	128,231.37	0.00	128,231.37	0.00	0.00
Support Serv - Executive Adm	182,751.61	0.00	182,751.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	601,064.23	0.00	601,064.23	0.00	0.00
Support Serv - Business	212,304.40	69,602.36	0.00	142,702.04	142,702.04
Operations and Maintenance	760,949.20	0.00	6,556.60	754,392.60	0.00
Pupil Transportation	322,185.26	0.00	322,185.26	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,068.63	0.00	43,068.63	0.00	0.00
Community Services	6,278.35	0.00	6,278.35	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	484,010.28	225,046.95	258,963.33	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 **	1,025,192.50	1,025,192.50	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 *	7,200.00	0.00	7,200.00	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
	9,322,717.18	**1,319,841.81**	**7,105,780.73**	**897,094.64**	**142,702.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,627,598.38	0.00	1,627,598.38	0.00	0.00
Support Serv - Pupil	98,473.64	0.00	98,473.64	0.00	0.00
Support Serv - Instructional	1,248.00	0.00	1,248.00	0.00	0.00
Support Serv - Board of Ed	34,986.18	0.00	34,986.18	0.00	0.00
Support Serv - Executive Adm	126,294.95	0.00	126,294.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	88,824.92	0.00	88,824.92	0.00	0.00
Support Serv - Business	102,960.18	0.00	0.00	102,960.18	102,960.18
Operations and Maintenance	265,726.81	0.00	0.00	265,726.81	0.00
Pupil Transportation	185,967.31	0.00	185,967.31	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	31,802.86	0.00	0.00	31,802.86	31,802.86
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	79,854.45	0.00	79,854.45	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	121,990.93	52,011.77	69,979.16	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 **	375,250.00	375,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,156.75	14,156.75	0.00	0.00	0.00
Trust Funds					
All Costs *	9,373.21	0.00	9,373.21	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,164,508.57	**441,418.52**	**2,322,600.20**	**400,489.85**	**134,763.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,872,430.03	3,010.88	1,869,419.15	0.00	0.00
Support Serv - Pupil	86,525.90	0.00	86,525.90	0.00	0.00
Support Serv - Instructional	29,320.68	0.00	29,320.68	0.00	0.00
Support Serv - Board of Ed	66,335.85	0.00	66,335.85	0.00	0.00
Support Serv - Executive Adm	140,761.51	1,248.00	139,513.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,989.16	0.00	173,989.16	0.00	0.00
Support Serv - Business	76,368.72	0.00	0.00	76,368.72	76,368.72
Operations and Maintenance	408,047.78	15,435.22	0.00	392,612.56	0.00
Pupil Transportation	155,847.13	0.00	155,847.13	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	62,346.26	908.22	0.00	61,438.04	61,438.04
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	56,140.87	2,485.00	53,655.87	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	156,004.35	50,342.65	105,661.70	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 **	533,841.75	533,841.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,759.95	34,759.95	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
	3,852,719.94	**642,031.67**	**2,680,268.95**	**530,419.32**	**137,806.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28000 Traverse Bay Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	342,752.09	0.00	342,752.09	0.00	0.00
Support Serv - Pupil	200,137.29	0.00	200,137.29	0.00	0.00
Support Serv - Instructional	2,594,736.97	11,940.97	2,582,796.00	0.00	0.00
Support Serv - Board of Ed	44,668.10	0.00	44,668.10	0.00	0.00
Support Serv - Executive Adm	420,377.24	880.00	419,497.24	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	944,328.17	7,801.05	0.00	936,527.12	936,527.12
Operations and Maintenance	290,392.50	47,596.45	870.00	241,926.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	18,077.93	0.00	18,077.93	0.00	0.00
Support Serv - Communication	133,140.64	0.00	133,140.64	0.00	0.00
Support Serv - Staff & Personnel	327,463.04	41,724.54	2,449.07	283,289.43	283,289.43
Support Serv - Technology	1,129,719.85	98,855.21	4,946.99	1,025,917.65	1,025,917.65
Support Serv - Pupil Accounting	57,877.42	1,682.26	56,195.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,325.53	0.00	410,325.53	0.00	0.00
Community Services	152,827.16	0.00	152,827.16	0.00	0.00
Payments to Government Agencies	3,136,350.68	3,136,350.68	0.00	0.00	0.00
Facilities Acquisition	16,580.10	6,150.00	10,430.10	0.00	0.00
Special Revenue Funds					
Instructional	13,081,945.38	294,721.98	12,787,223.40	0.00	0.00
Support Serv - Pupil	19,582,938.07	42,398.04	19,540,540.03	0.00	0.00
Support Serv - Instructional	3,892,320.68	78,818.04	3,813,502.64	0.00	0.00
Support Serv - Board of Ed	135,832.52	0.00	135,832.52	0.00	0.00
Support Serv - Executive Adm	333,348.01	0.00	333,348.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	647,767.73	2,213.00	645,554.73	0.00	0.00
Support Serv - Business	728,360.98	48,927.24	0.00	679,433.74	679,433.74
Operations and Maintenance	2,039,905.41	141,862.03	0.00	1,898,043.38	0.00
Pupil Transportation	4,094,357.80	0.00	4,094,357.80	0.00	0.00
Support Serv - Planning & Research	181,527.05	109.84	181,417.21	0.00	0.00
Support Serv - Communication	17,942.78	0.00	17,942.78	0.00	0.00
Support Serv - Staff & Personnel	69,803.66	0.00	11,373.67	58,429.99	58,429.99
Support Serv - Technology	80,142.52	0.00	0.00	80,142.52	80,142.52
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	45,389.70	0.00	45,389.70	0.00	0.00
Community Services	158,193.34	0.00	158,193.34	0.00	0.00
Payments to Government Agencies	4,057,567.47	4,057,567.47	0.00	0.00	0.00
Facilities Acquisition	412,582.13	390,169.40	22,412.73	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	128,490.69	128,490.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	397,011.81	397,011.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,305,182.44	**8,935,270.70**	**46,166,201.86**	**5,203,709.88**	**3,063,740.45**

Michigan Department of Education
Costs for the Development of 2015-2016 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	52,186,568.32	80,683.53	52,105,884.79	0.00	0.00
Support Serv - Pupil	3,057,437.29	0.00	3,057,437.29	0.00	0.00
Support Serv - Instructional	4,233,324.40	29,666.93	4,203,657.47	0.00	0.00
Support Serv - Board of Ed	141,881.37	2,187.92	139,693.45	0.00	0.00
Support Serv - Executive Adm	390,723.18	2,393.02	388,330.16	0.00	0.00
Support Serv - Grant Writer	39,603.22	0.00	39,603.22	0.00	0.00
Support Serv - School Adm	6,044,220.79	1,094.28	6,043,126.51	0.00	0.00
Support Serv - Business	1,357,359.97	36.22	72,702.97	1,284,620.78	1,284,620.78
Operations and Maintenance	8,723,331.62	7,500.94	0.00	8,715,830.68	0.00
Pupil Transportation	5,049,330.93	20,882.64	5,028,448.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	256,753.98	19.96	256,734.02	0.00	0.00
Support Serv - Staff & Personnel	722,761.23	4,210.69	30,505.89	688,044.65	688,044.65
Support Serv - Technology	1,601,952.87	1,866.01	86,128.55	1,513,958.31	1,513,958.31
Support Serv - Pupil Accounting	77,161.22	0.00	77,161.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,718,021.08	24,305.90	1,693,715.18	0.00	0.00
Community Services	184,464.85	2,396.84	182,068.01	0.00	0.00
Payments to Government Agencies	40,375.03	40,375.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	302,579.83	0.00	302,579.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	63,376.35	0.00	63,376.35	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	47,913.03	0.00	29,547.95	18,365.08	18,365.08
Operations and Maintenance	139,260.42	0.00	77,555.24	61,705.18	0.00
Pupil Transportation	10,216.77	0.00	10,216.77	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	5,014,403.04	2,713,380.08	2,301,022.96	0.00	0.00
Community Services	2,173,044.38	130,366.96	2,042,677.42	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 **	12,820,198.74	12,820,198.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,542,404.63	6,542,404.63	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
	112,944,318.54	**22,423,970.32**	**78,237,823.54**	**12,282,524.68**	**3,504,988.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,063,403.38	1,859.00	2,061,544.38	0.00	0.00
Support Serv - Pupil	71,137.18	0.00	71,137.18	0.00	0.00
Support Serv - Instructional	37,015.08	0.00	37,015.08	0.00	0.00
Support Serv - Board of Ed	44,171.45	0.00	44,171.45	0.00	0.00
Support Serv - Executive Adm	173,531.20	0.00	173,531.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,462.43	0.00	159,462.43	0.00	0.00
Support Serv - Business	103,917.62	12,391.45	0.00	91,526.17	91,526.17
Operations and Maintenance	345,612.03	239.96	0.00	345,372.07	0.00
Pupil Transportation	196,627.97	0.00	196,627.97	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	604.40	0.00	604.40	0.00	0.00
Support Serv - Technology	71,918.37	2,506.52	1,973.00	67,438.85	67,438.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	10,328.12	0.00	10,328.12	0.00	0.00
Support Serv - Other	120,001.87	1,945.84	118,056.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,038.37	1,038.37	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	190,009.35	96,774.25	93,235.10	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 **	453,753.76	453,753.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	199.70	199.70	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
	4,042,732.28	**570,708.85**	**2,967,686.34**	**504,337.09**	**158,965.02**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,331,428.77	64,654.42	8,266,774.35	0.00	0.00
Support Serv - Pupil	308,694.69	0.00	308,694.69	0.00	0.00
Support Serv - Instructional	97,353.71	0.00	97,353.71	0.00	0.00
Support Serv - Board of Ed	52,653.95	0.00	52,653.95	0.00	0.00
Support Serv - Executive Adm	258,806.21	0.00	258,806.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	592,540.43	129.15	592,411.28	0.00	0.00
Support Serv - Business	119,790.95	866.72	0.00	118,924.23	118,924.23
Operations and Maintenance	940,183.72	15,689.27	0.00	924,494.45	0.00
Pupil Transportation	731,178.51	0.00	731,178.51	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	220,429.03	81,743.32	0.00	138,685.71	138,685.71
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	267,999.22	802.95	267,196.27	0.00	0.00
Community Services	86,297.72	0.00	86,297.72	0.00	0.00
Payments to Government Agencies	6,028.10	6,028.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,296.41	205,910.70	320,385.71	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 **	651,538.54	651,538.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,007.72	97,007.72	0.00	0.00	0.00
Trust Funds					
All Costs *	1,080.00	0.00	1,080.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,289,307.68	**1,124,370.89**	**10,982,832.40**	**1,182,104.39**	**257,609.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	868,121.07	22,037.03	846,084.04	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,339.66	0.00	13,339.66	0.00	0.00
Support Serv - Board of Ed	7,174.31	0.00	7,174.31	0.00	0.00
Support Serv - Executive Adm	305,264.77	1,816.32	303,448.45	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	154,163.71	769.95	0.00	153,393.76	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	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	13,814.72	13,814.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,361,878.24	**38,438.02**	**1,170,046.46**	**153,393.76**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,162,094.00	53,843.00	4,108,251.00	0.00	0.00
Support Serv - Pupil	53,685.00	0.00	53,685.00	0.00	0.00
Support Serv - Instructional	218,574.00	0.00	218,574.00	0.00	0.00
Support Serv - Board of Ed	1,691,531.00	0.00	1,691,531.00	0.00	0.00
Support Serv - Executive Adm	1,410,336.00	0.00	1,410,336.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	752,700.00	3,310.00	749,390.00	0.00	0.00
Support Serv - Business	179,925.00	126,596.00	0.00	53,329.00	53,329.00
Operations and Maintenance	650,906.00	31,436.00	0.00	619,470.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,383.00	4,107.00	0.00	32,276.00	32,276.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	1,166,134.00	1,166,134.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,322,268.00	**1,385,426.00**	**8,231,767.00**	**705,075.00**	**85,605.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	277,521.30	11,119.92	266,401.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	21,154.00	0.00	21,154.00	0.00	0.00
Support Serv - Board of Ed	46,150.80	0.00	46,150.80	0.00	0.00
Support Serv - Executive Adm	78,157.59	200.00	77,957.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,557.35	0.00	6,557.35	0.00	0.00
Support Serv - Business	13,017.45	2,158.45	1,844.58	9,014.42	9,014.42
Operations and Maintenance	44,297.98	0.00	0.00	44,297.98	0.00
Pupil Transportation	6,979.80	0.00	6,979.80	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	7,297.75	0.00	0.00	7,297.75	7,297.75
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	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	89,031.04	89,031.04	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	831,618.52	831,618.52	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
	1,421,783.58	**934,127.93**	**427,045.50**	**60,610.15**	**16,312.17**

Michigan Department of Education
Costs for the Development of 2015-2016 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	89,122.78	0.00	89,122.78	0.00	0.00
Support Serv - Instructional	515,316.82	0.00	515,316.82	0.00	0.00
Support Serv - Board of Ed	108,934.93	0.00	108,934.93	0.00	0.00
Support Serv - Executive Adm	347,130.89	0.00	347,130.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	830,635.24	25,064.22	0.00	805,571.02	805,571.02
Operations and Maintenance	179,310.80	0.00	0.00	179,310.80	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	12,492.20	0.00	12,492.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	139.50	0.00	0.00	139.50	139.50
Support Serv - Technology	578,550.66	4,602.79	0.00	573,947.87	573,947.87
Support Serv - Pupil Accounting	35,575.00	0.00	35,575.00	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	6,140,726.57	4,659.60	6,136,066.97	0.00	0.00
Support Serv - Pupil	5,261,823.33	0.00	5,261,823.33	0.00	0.00
Support Serv - Instructional	176,652.65	15,989.08	160,663.57	0.00	0.00
Support Serv - Board of Ed	53,465.50	0.00	53,465.50	0.00	0.00
Support Serv - Executive Adm	257,228.64	0.00	257,228.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	669,319.83	0.00	669,319.83	0.00	0.00
Support Serv - Business	247,629.81	125,055.43	0.00	122,574.38	122,574.38
Operations and Maintenance	779,052.49	379,704.28	0.00	399,348.21	0.00
Pupil Transportation	2,453,030.05	0.00	2,453,030.05	0.00	0.00
Support Serv - Planning & Research	47,221.14	0.00	47,221.14	0.00	0.00
Support Serv - Communication	66.97	0.00	66.97	0.00	0.00
Support Serv - Staff & Personnel	18,648.03	0.00	0.00	18,648.03	18,648.03
Support Serv - Technology	292,466.25	0.00	0.00	292,466.25	292,466.25
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	86,998.61	0.00	86,998.61	0.00	0.00
Community Services	1,868,772.74	19,908.71	1,848,864.03	0.00	0.00
Payments to Government Agencies	6,367,493.45	6,367,493.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	84,695.19	84,695.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	18,297.51	0.00	18,297.51	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,520,797.58	**7,027,172.75**	**18,101,618.77**	**2,392,006.06**	**1,813,347.05**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,156,736.86	47,973.45	12,108,763.41	0.00	0.00
Support Serv - Pupil	1,153,463.62	730.71	1,152,732.91	0.00	0.00
Support Serv - Instructional	501,540.66	5,782.68	495,757.98	0.00	0.00
Support Serv - Board of Ed	51,732.67	1,953.66	49,779.01	0.00	0.00
Support Serv - Executive Adm	219,076.61	1,021.75	218,054.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,315,286.71	751.47	1,314,535.24	0.00	0.00
Support Serv - Business	429,672.83	27,683.66	0.00	401,989.17	401,989.17
Operations and Maintenance	2,396,451.12	34,629.11	10,676.93	2,351,145.08	0.00
Pupil Transportation	607,431.60	3,044.69	604,386.91	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	41,703.98	284.95	7,466.18	33,952.85	33,952.85
Support Serv - Technology	260,721.91	54,386.14	0.00	206,335.77	206,335.77
Support Serv - Pupil Accounting	53,892.46	0.00	53,892.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,244.57	20,701.15	458,543.42	0.00	0.00
Community Services	110,707.94	1,493.25	109,214.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	78,042.58	78,042.58	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	957,776.71	534,485.38	423,291.33	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 **	10,755,593.06	10,755,593.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	114,025.61	114,025.61	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	1,773,533.29	1,773,533.29	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,457,234.79	**13,456,116.59**	**17,007,695.33**	**2,993,422.87**	**642,277.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,529,930.61	0.00	1,529,930.61	0.00	0.00
Support Serv - Pupil	5,105.12	0.00	5,105.12	0.00	0.00
Support Serv - Instructional	40,282.95	0.00	40,282.95	0.00	0.00
Support Serv - Board of Ed	14,261.28	0.00	14,261.28	0.00	0.00
Support Serv - Executive Adm	79,122.35	75.44	79,046.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,791.65	0.00	173,791.65	0.00	0.00
Support Serv - Business	19,727.28	11,664.89	0.00	8,062.39	8,062.39
Operations and Maintenance	301,280.97	313.63	0.00	300,967.34	0.00
Pupil Transportation	163,850.87	0.00	163,850.87	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	167.63	0.00	167.63	0.00	0.00
Support Serv - Technology	10,976.68	0.00	0.00	10,976.68	10,976.68
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	53,986.77	0.00	53,986.77	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	108,702.13	53,935.46	54,766.67	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 **	4,317,101.24	4,317,101.24	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
	6,818,287.53	**4,383,090.66**	**2,115,190.46**	**320,006.41**	**19,039.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,544,692.25	1,323.48	4,543,368.77	0.00	0.00
Support Serv - Pupil	240,995.01	0.00	240,995.01	0.00	0.00
Support Serv - Instructional	187,388.16	0.00	187,388.16	0.00	0.00
Support Serv - Board of Ed	45,986.18	0.00	45,986.18	0.00	0.00
Support Serv - Executive Adm	144,751.51	0.00	144,751.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	403,938.87	0.00	403,938.87	0.00	0.00
Support Serv - Business	128,194.56	54,258.48	0.00	73,936.08	73,936.08
Operations and Maintenance	638,849.74	1,774.98	0.00	637,074.76	0.00
Pupil Transportation	340,256.71	0.00	340,256.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,145.73	0.00	4,145.73	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,485.92	0.00	0.00	5,485.92	5,485.92
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	217,957.50	524.57	217,432.93	0.00	0.00
Community Services	11,002.07	0.00	11,002.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,148.00	2,148.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,390.04	180,928.88	104,461.16	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 **	912,897.50	912,897.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,917,364.08	2,917,364.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,031,443.83	**4,071,219.97**	**6,243,727.10**	**716,496.76**	**79,422.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,262,646.30	32,726.91	6,229,919.39	0.00	0.00
Support Serv - Pupil	147,542.94	0.00	147,542.94	0.00	0.00
Support Serv - Instructional	172,549.25	0.00	172,549.25	0.00	0.00
Support Serv - Board of Ed	135,191.75	0.00	135,191.75	0.00	0.00
Support Serv - Executive Adm	302,088.29	0.00	302,088.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	368,253.72	599.98	367,653.74	0.00	0.00
Support Serv - Business	34,410.66	3,622.62	0.00	30,788.04	30,788.04
Operations and Maintenance	620,365.25	6,059.98	0.00	614,305.27	0.00
Pupil Transportation	492,842.47	33,564.35	459,278.12	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	260,936.39	0.00	260,936.39	0.00	0.00
Community Services	240,511.45	0.00	240,511.45	0.00	0.00
Payments to Government Agencies	123,548.27	123,548.27	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,477.50	113,884.39	211,593.11	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	615,685.44	615,685.44	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
	10,102,049.68	**929,691.94**	**8,527,264.43**	**645,093.31**	**30,788.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,986,777.74	0.00	6,986,777.74	0.00	0.00
Support Serv - Pupil	433,014.78	0.00	433,014.78	0.00	0.00
Support Serv - Instructional	207,138.99	0.00	207,138.99	0.00	0.00
Support Serv - Board of Ed	49,838.21	0.00	49,838.21	0.00	0.00
Support Serv - Executive Adm	197,126.33	0.00	197,126.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	629,369.96	0.00	629,369.96	0.00	0.00
Support Serv - Business	385,121.90	217,640.63	0.00	167,481.27	167,481.27
Operations and Maintenance	981,486.81	0.00	1,280.47	980,206.34	0.00
Pupil Transportation	779,852.84	238,472.00	541,380.84	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	175,816.93	0.00	26,591.32	149,225.61	149,225.61
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	380,984.86	0.00	380,984.86	0.00	0.00
Community Services	122,170.35	0.00	122,170.35	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	493,412.43	204,671.43	288,741.00	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 **	753,461.34	753,461.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,331.33	61,331.33	0.00	0.00	0.00
Trust Funds					
All Costs *	23,861.00	0.00	23,861.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,660,765.80	**1,475,576.73**	**9,888,275.85**	**1,296,913.22**	**316,706.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,056,180.90	0.00	6,056,180.90	0.00	0.00
Support Serv - Pupil	366,116.76	0.00	366,116.76	0.00	0.00
Support Serv - Instructional	226,198.75	0.00	226,198.75	0.00	0.00
Support Serv - Board of Ed	43,979.45	0.00	43,979.45	0.00	0.00
Support Serv - Executive Adm	225,447.65	0.00	225,447.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	721,636.00	0.00	721,636.00	0.00	0.00
Support Serv - Business	154,376.60	47,162.43	0.00	107,214.17	107,214.17
Operations and Maintenance	1,054,063.19	24,100.00	0.00	1,029,963.19	0.00
Pupil Transportation	506,465.13	145,668.62	360,796.51	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	126,601.67	0.00	0.00	126,601.67	126,601.67
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	238,273.99	10,600.08	227,673.91	0.00	0.00
Community Services	817.47	0.00	817.47	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	440,860.96	206,475.63	234,385.33	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 **	1,510,364.14	1,510,364.14	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
	11,671,382.66	**1,944,370.90**	**8,463,232.73**	**1,263,779.03**	**233,815.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	293,307.87	0.00	293,307.87	0.00	0.00
Support Serv - Pupil	69,448.04	0.00	69,448.04	0.00	0.00
Support Serv - Instructional	307,526.17	0.00	307,526.17	0.00	0.00
Support Serv - Board of Ed	21,357.70	0.00	21,357.70	0.00	0.00
Support Serv - Executive Adm	198,207.71	0.00	198,207.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,069.31	0.00	5,069.31	0.00	0.00
Support Serv - Business	380,920.10	35,183.91	2,000.00	343,736.19	343,736.19
Operations and Maintenance	141,217.18	0.00	0.00	141,217.18	0.00
Pupil Transportation	24,252.55	0.00	24,252.55	0.00	0.00
Support Serv - Planning & Research	716.89	0.00	716.89	0.00	0.00
Support Serv - Communication	18,195.62	0.00	18,195.62	0.00	0.00
Support Serv - Staff & Personnel	55,279.17	0.00	0.00	55,279.17	55,279.17
Support Serv - Technology	60,340.36	0.00	0.00	60,340.36	60,340.36
Support Serv - Pupil Accounting	35,723.23	0.00	35,723.23	0.00	0.00
Support Serv - Central - Other	57,268.17	0.00	57,268.17	0.00	0.00
Support Serv - Other	5,000.00	0.00	5,000.00	0.00	0.00
Community Services	56,854.97	0.00	56,854.97	0.00	0.00
Payments to Government Agencies	1,126,005.00	1,126,005.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,763,603.85	0.00	3,763,603.85	0.00	0.00
Support Serv - Pupil	2,581,710.60	0.00	2,581,710.60	0.00	0.00
Support Serv - Instructional	616,750.80	0.00	616,750.80	0.00	0.00
Support Serv - Board of Ed	16,236.17	0.00	16,236.17	0.00	0.00
Support Serv - Executive Adm	67,056.79	0.00	67,056.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	244,446.57	0.00	244,446.57	0.00	0.00
Support Serv - Business	317,637.19	7,009.50	3,206.52	307,421.17	307,421.17
Operations and Maintenance	379,789.44	10,488.00	0.00	369,301.44	0.00
Pupil Transportation	777,845.19	106,189.00	671,656.19	0.00	0.00
Support Serv - Planning & Research	44,580.07	0.00	44,580.07	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	125,520.70	0.00	3,801.61	121,719.09	121,719.09
Support Serv - Technology	350,687.73	6,440.00	0.00	344,247.73	344,247.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	268,583.23	0.00	268,583.23	0.00	0.00
Support Serv - Other	38,468.72	28,193.33	10,275.39	0.00	0.00
Community Services	10,551.66	9,444.21	1,107.45	0.00	0.00
Payments to Government Agencies	503,117.11	503,117.11	0.00	0.00	0.00
Facilities Acquisition	232,192.89	232,192.89	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	600.00	600.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,196,068.75	**2,064,862.95**	**9,387,943.47**	**1,743,262.33**	**1,232,743.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,285,677.24	0.00	3,285,677.24	0.00	0.00
Support Serv - Pupil	51,194.60	0.00	51,194.60	0.00	0.00
Support Serv - Instructional	127,190.50	0.00	127,190.50	0.00	0.00
Support Serv - Board of Ed	51,758.78	0.00	51,758.78	0.00	0.00
Support Serv - Executive Adm	47,097.64	0.00	47,097.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,010.05	0.00	216,010.05	0.00	0.00
Support Serv - Business	106,487.97	13,725.82	0.00	92,762.15	92,762.15
Operations and Maintenance	411,971.22	0.00	0.00	411,971.22	0.00
Pupil Transportation	339,566.43	0.00	339,566.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	14,233.20	0.00	14,233.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,573.19	0.00	98,573.19	0.00	0.00
Community Services	1,185.86	0.00	1,185.86	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	252,615.89	157,780.50	94,835.39	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 **	17,550.00	17,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	308,031.93	308,031.93	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
	5,329,144.50	**497,088.25**	**4,327,322.88**	**504,733.37**	**92,762.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,408,420.24	9,397.46	8,399,022.78	0.00	0.00
Support Serv - Pupil	203,445.14	2,442.46	201,002.68	0.00	0.00
Support Serv - Instructional	178,236.81	35,097.58	143,139.23	0.00	0.00
Support Serv - Board of Ed	83,237.34	0.00	83,237.34	0.00	0.00
Support Serv - Executive Adm	176,721.95	545.69	176,176.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	915,218.65	0.00	915,218.65	0.00	0.00
Support Serv - Business	253,795.09	45,590.19	0.00	208,204.90	208,204.90
Operations and Maintenance	1,331,942.32	679.92	15,612.10	1,315,650.30	0.00
Pupil Transportation	824,445.08	128,597.95	695,847.13	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	5,341.41	0.00	5,341.41	0.00	0.00
Support Serv - Technology	142,124.50	0.00	0.00	142,124.50	142,124.50
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	328,170.79	18,659.14	309,511.65	0.00	0.00
Community Services	8,129.49	0.00	8,129.49	0.00	0.00
Payments to Government Agencies	38,133.35	38,133.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	829,601.98	383,253.06	446,348.92	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	358,157.45	358,157.45	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
	14,085,121.59	**1,020,554.25**	**11,398,587.64**	**1,665,979.70**	**350,329.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,882,243.18	77,106.06	7,805,137.12	0.00	0.00
Support Serv - Pupil	383,158.49	0.00	383,158.49	0.00	0.00
Support Serv - Instructional	147,249.95	0.00	147,249.95	0.00	0.00
Support Serv - Board of Ed	38,301.89	0.00	38,301.89	0.00	0.00
Support Serv - Executive Adm	260,281.95	0.00	260,281.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	635,959.83	1,189.61	634,770.22	0.00	0.00
Support Serv - Business	160,371.75	17,477.94	0.00	142,893.81	142,893.81
Operations and Maintenance	1,142,377.83	9,615.76	85,349.46	1,047,412.61	0.00
Pupil Transportation	715,683.68	0.00	715,683.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,650.50	0.00	3,650.50	0.00	0.00
Support Serv - Staff & Personnel	3,629.40	0.00	846.54	2,782.86	2,782.86
Support Serv - Technology	178,256.09	2,597.00	51,806.30	123,852.79	123,852.79
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	510,276.80	6,243.61	504,033.19	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	751,987.96	416,402.04	335,585.92	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 **	1,888,022.61	1,888,022.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,922.00	23,922.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,725,373.91	**2,442,576.63**	**10,965,855.21**	**1,316,942.07**	**269,529.46**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,604,463.59	1,967.72	1,602,495.87	0.00	0.00
Support Serv - Pupil	22,686.03	0.00	22,686.03	0.00	0.00
Support Serv - Instructional	51,389.47	0.00	51,389.47	0.00	0.00
Support Serv - Board of Ed	16,530.72	0.00	16,530.72	0.00	0.00
Support Serv - Executive Adm	56,065.48	0.00	56,065.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,806.33	0.00	182,806.33	0.00	0.00
Support Serv - Business	85,527.29	24,821.83	0.00	60,705.46	60,705.46
Operations and Maintenance	336,901.55	1,268.82	0.00	335,632.73	0.00
Pupil Transportation	202,667.63	12,887.76	189,779.87	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	46,287.29	5,239.04	0.00	41,048.25	41,048.25
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	93,697.00	0.00	93,697.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	15,194.04	15,194.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,332.16	91,103.74	73,228.42	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 **	345,433.72	345,433.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	48,606.21	48,606.21	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
	3,272,588.51	**546,522.88**	**2,288,679.19**	**437,386.44**	**101,753.71**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,943,150.09	5,297.20	1,937,852.89	0.00	0.00
Support Serv - Pupil	36,336.01	0.00	36,336.01	0.00	0.00
Support Serv - Instructional	62,707.29	489.25	62,218.04	0.00	0.00
Support Serv - Board of Ed	30,261.82	0.00	30,261.82	0.00	0.00
Support Serv - Executive Adm	88,108.56	0.00	88,108.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	165,237.05	0.00	165,237.05	0.00	0.00
Support Serv - Business	85,945.54	11,061.86	4,290.10	70,593.58	70,593.58
Operations and Maintenance	271,167.82	500.00	0.00	270,667.82	0.00
Pupil Transportation	246,023.31	0.00	246,023.31	0.00	0.00
Support Serv - Planning & Research	401.20	0.00	401.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	179.00	0.00	0.00	179.00	179.00
Support Serv - Technology	4,563.00	0.00	0.00	4,563.00	4,563.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,480.00	7,056.72	140,423.28	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	249.00	0.00	249.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,988.76	0.00	2,988.76	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,228.42	101,749.68	71,478.74	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 **	137,277.16	137,277.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,498.69	19,498.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,414,802.72	**282,930.56**	**2,785,868.76**	**346,003.40**	**75,335.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,562,088.75	0.00	3,562,088.75	0.00	0.00
Support Serv - Pupil	99,708.89	0.00	99,708.89	0.00	0.00
Support Serv - Instructional	107,020.10	0.00	107,020.10	0.00	0.00
Support Serv - Board of Ed	82,930.89	50,000.00	32,930.89	0.00	0.00
Support Serv - Executive Adm	120,823.52	0.00	120,823.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	277,476.51	0.00	277,476.51	0.00	0.00
Support Serv - Business	171,781.50	4,096.85	0.00	167,684.65	167,684.65
Operations and Maintenance	544,488.48	0.00	0.00	544,488.48	0.00
Pupil Transportation	395,927.06	0.00	395,927.06	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	1,164.18	0.00	0.00	1,164.18	1,164.18
Support Serv - Technology	88,286.51	0.00	20,561.04	67,725.47	67,725.47
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	202,824.91	9,132.04	193,692.87	0.00	0.00
Community Services	4,054.47	0.00	4,054.47	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	249,969.10	150,307.93	99,661.17	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 **	157,435.00	157,435.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,494.19	61,494.19	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
	6,127,474.06	**432,466.01**	**4,913,945.27**	**781,062.78**	**236,574.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,286,658.29	9,022.40	4,277,635.89	0.00	0.00
Support Serv - Pupil	245,321.99	0.00	245,321.99	0.00	0.00
Support Serv - Instructional	157,147.30	0.00	157,147.30	0.00	0.00
Support Serv - Board of Ed	34,635.43	0.00	34,635.43	0.00	0.00
Support Serv - Executive Adm	152,277.12	0.00	152,277.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	397,406.28	0.00	397,406.28	0.00	0.00
Support Serv - Business	158,786.59	22,792.83	0.00	135,993.76	135,993.76
Operations and Maintenance	772,370.24	0.00	49,029.54	723,340.70	0.00
Pupil Transportation	466,830.61	0.00	466,830.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,950.20	0.00	1,950.20	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	90,974.10	51,685.22	28,699.12	10,589.76	10,589.76
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	286,643.27	68,729.02	217,914.25	0.00	0.00
Community Services	15,053.21	0.00	15,053.21	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	372,651.60	171,679.21	200,972.39	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 **	493,203.00	493,203.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	423,358.56	423,358.56	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
	8,355,267.79	**1,240,470.24**	**6,244,873.33**	**869,924.22**	**146,583.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,713,559.96	0.00	1,713,559.96	0.00	0.00
Support Serv - Pupil	35,746.98	0.00	35,746.98	0.00	0.00
Support Serv - Instructional	64,862.42	4,567.00	60,295.42	0.00	0.00
Support Serv - Board of Ed	38,908.31	0.00	38,908.31	0.00	0.00
Support Serv - Executive Adm	70,875.54	0.00	70,875.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	163,688.68	0.00	163,688.68	0.00	0.00
Support Serv - Business	99,550.73	7,485.35	0.00	92,065.38	92,065.38
Operations and Maintenance	353,879.89	475.00	0.00	353,404.89	0.00
Pupil Transportation	201,432.73	0.00	201,432.73	0.00	0.00
Support Serv - Planning & Research	3,051.66	0.00	3,051.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,733.50	0.00	885.40	2,848.10	2,848.10
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,263.86	0.00	76,263.86	0.00	0.00
Community Services	1,217.53	0.00	1,217.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,671.89	96,401.15	71,270.74	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 **	20,740.00	20,740.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,372.25	28,372.25	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
	3,043,555.93	**158,040.75**	**2,437,196.81**	**448,318.37**	**94,913.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	447,525.21	0.00	447,525.21	0.00	0.00
Support Serv - Pupil	822.32	0.00	822.32	0.00	0.00
Support Serv - Instructional	4,738.08	0.00	4,738.08	0.00	0.00
Support Serv - Board of Ed	6,648.75	0.00	6,648.75	0.00	0.00
Support Serv - Executive Adm	112,544.94	0.00	112,544.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	102,158.71	0.00	102,158.71	0.00	0.00
Support Serv - Business	15,623.97	2,241.12	0.00	13,382.85	13,382.85
Operations and Maintenance	130,868.67	25,138.20	0.00	105,730.47	0.00
Pupil Transportation	999.25	0.00	999.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,607.89	0.00	2,607.89	0.00	0.00
Support Serv - Staff & Personnel	123.00	0.00	0.00	123.00	123.00
Support Serv - Technology	2,973.13	0.00	0.00	2,973.13	2,973.13
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	2,672.52	2,672.52	0.00	0.00	0.00
Community Services	1,004.09	0.00	1,004.09	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	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 **	1,500.00	1,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	832,810.53	**31,551.84**	**679,049.24**	**122,209.45**	**16,478.98**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,425,864.00	15,827.00	1,410,037.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	22,270.00	0.00	22,270.00	0.00	0.00
Support Serv - Board of Ed	13,552.00	0.00	13,552.00	0.00	0.00
Support Serv - Executive Adm	175,412.00	0.00	175,412.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	294,310.00	4,768.00	289,542.00	0.00	0.00
Support Serv - Business	17,086.00	1,374.00	0.00	15,712.00	15,712.00
Operations and Maintenance	245,498.00	15,416.00	0.00	230,082.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,182.00	0.00	7,182.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,670.00	0.00	0.00	43,670.00	43,670.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,410.00	11,555.00	13,855.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	206,800.00	206,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,477,054.00	**255,740.00**	**1,931,850.00**	**289,464.00**	**59,382.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	270,890.63	0.00	270,890.63	0.00	0.00
Support Serv - Pupil	94,803.25	7,359.95	87,443.30	0.00	0.00
Support Serv - Instructional	1,229,827.91	0.00	1,229,827.91	0.00	0.00
Support Serv - Board of Ed	68,802.48	0.00	68,802.48	0.00	0.00
Support Serv - Executive Adm	358,856.40	0.00	358,856.40	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	395,222.93	0.00	0.00	395,222.93	395,222.93
Operations and Maintenance	204,250.03	5,123.02	0.00	199,127.01	0.00
Pupil Transportation	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Planning & Research	79,690.62	0.00	79,690.62	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	14,712.41	0.00	14,712.41	0.00	0.00
Payments to Government Agencies	963,630.05	963,630.05	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,806,411.67	0.00	1,806,411.67	0.00	0.00
Support Serv - Pupil	2,202,428.07	0.00	2,202,428.07	0.00	0.00
Support Serv - Instructional	505,025.03	0.00	505,025.03	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,232.00	0.00	177,232.00	0.00	0.00
Support Serv - Business	46,383.81	0.00	0.00	46,383.81	46,383.81
Operations and Maintenance	139,480.36	6,800.00	0.00	132,680.36	0.00
Pupil Transportation	426,867.61	18,815.00	408,052.61	0.00	0.00
Support Serv - Planning & Research	90,869.67	0.00	90,869.67	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,084,338.33	30,513.41	0.00	1,053,824.92	1,053,824.92
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	1,350.00	0.00	1,350.00	0.00	0.00
Payments to Government Agencies	224,000.00	224,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	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
	10,387,573.26	**1,256,241.43**	**7,304,092.80**	**1,827,239.03**	**1,495,431.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,328,517.92	0.00	4,328,517.92	0.00	0.00
Support Serv - Pupil	89,803.31	0.00	89,803.31	0.00	0.00
Support Serv - Instructional	39,174.63	0.00	39,174.63	0.00	0.00
Support Serv - Board of Ed	35,041.75	0.00	35,041.75	0.00	0.00
Support Serv - Executive Adm	155,608.64	0.00	155,608.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,905.79	0.00	470,905.79	0.00	0.00
Support Serv - Business	123,484.79	49,444.12	0.00	74,040.67	74,040.67
Operations and Maintenance	717,433.05	89,500.00	0.00	627,933.05	0.00
Pupil Transportation	205,697.26	0.00	205,697.26	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	63,313.44	0.00	0.00	63,313.44	63,313.44
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	157,173.13	0.00	157,173.13	0.00	0.00
Community Services	46,527.02	0.00	46,527.02	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	282,732.02	137,218.33	145,513.69	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 **	6,060,294.28	6,060,294.28	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
	12,775,707.03	**6,336,456.73**	**5,673,963.14**	**765,287.16**	**137,354.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,256,152.65	11,299.40	2,244,853.25	0.00	0.00
Support Serv - Pupil	595.00	0.00	595.00	0.00	0.00
Support Serv - Instructional	61,891.88	0.00	61,891.88	0.00	0.00
Support Serv - Board of Ed	28,074.11	735.00	27,339.11	0.00	0.00
Support Serv - Executive Adm	190,123.50	0.00	190,123.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,334.70	0.00	329,334.70	0.00	0.00
Support Serv - Business	50,476.85	6,948.97	0.00	43,527.88	43,527.88
Operations and Maintenance	588,613.52	75,214.59	0.00	513,398.93	0.00
Pupil Transportation	202,488.37	0.00	202,488.37	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	52,953.63	0.00	0.00	52,953.63	52,953.63
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	134,131.67	0.00	134,131.67	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	283,664.00	273,021.50	10,642.50	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	2,691.96	0.00	2,494.08	197.88	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	232,648.62	110,827.19	121,821.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,064,662.50	1,064,662.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,206.99	64,206.99	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,542,709.95	**1,606,916.14**	**3,325,715.49**	**610,078.32**	**96,481.51**

Michigan Department of Education
Costs for the Development of 2015-2016 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	8,460,127.16	22,018.05	8,438,109.11	0.00	0.00
Support Serv - Pupil	489,589.27	0.00	489,589.27	0.00	0.00
Support Serv - Instructional	158,599.04	189.00	158,410.04	0.00	0.00
Support Serv - Board of Ed	34,883.86	0.00	34,883.86	0.00	0.00
Support Serv - Executive Adm	215,473.22	0.00	215,473.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,044,138.55	359.94	1,043,778.61	0.00	0.00
Support Serv - Business	231,643.65	13,092.00	7,372.19	211,179.46	211,179.46
Operations and Maintenance	1,335,984.70	52,568.54	0.00	1,283,416.16	0.00
Pupil Transportation	429,571.00	0.00	429,571.00	0.00	0.00
Support Serv - Planning & Research	11,123.50	0.00	11,123.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	46,010.09	2,410.00	7,372.19	36,227.90	36,227.90
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	248,293.70	0.00	248,293.70	0.00	0.00
Community Services	79,959.98	6,608.11	73,351.87	0.00	0.00
Payments to Government Agencies	29,857.47	29,857.47	0.00	0.00	0.00
Facilities Acquisition	140,230.78	140,230.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	41,344.65	0.00	0.00	41,344.65	0.00
Pupil Transportation	616.30	0.00	616.30	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	721,915.11	392,242.05	329,673.06	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 **	1,187,385.00	1,187,385.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	518,962.06	518,962.06	0.00	0.00	0.00
Trust Funds					
All Costs *	35,675.00	0.00	35,675.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,461,384.09	**2,365,923.00**	**11,523,292.92**	**1,572,168.17**	**247,407.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,463,853.27	34,356.42	1,429,496.85	0.00	0.00
Support Serv - Pupil	696.00	0.00	696.00	0.00	0.00
Support Serv - Instructional	13,117.64	0.00	13,117.64	0.00	0.00
Support Serv - Board of Ed	27,304.95	0.00	27,304.95	0.00	0.00
Support Serv - Executive Adm	196,923.67	0.00	196,923.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	42,422.00	0.00	42,422.00	0.00	0.00
Support Serv - Business	38,532.40	0.00	0.00	38,532.40	38,532.40
Operations and Maintenance	206,019.11	904.10	0.00	205,115.01	0.00
Pupil Transportation	93,991.77	0.00	93,991.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,102.62	0.00	5,102.62	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,401.45	0.00	0.00	37,401.45	37,401.45
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	67,632.61	0.00	67,632.61	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	129,051.41	74,970.15	54,081.26	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 **	296,510.00	296,510.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	104,953.37	104,953.37	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
	2,723,512.27	**511,694.04**	**1,930,769.37**	**281,048.86**	**75,933.85**

Michigan Department of Education
Costs for the Development of 2015-2016 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	112,473.00	212.00	112,261.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,920.00	0.00	9,920.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	57,973.00	231.00	0.00	57,742.00	57,742.00
Operations and Maintenance	101,412.00	109.00	0.00	101,303.00	0.00
Pupil Transportation	25,089.00	0.00	25,089.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	31,426.00	6,038.00	25,388.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	338,293.00	**6,590.00**	**172,658.00**	**159,045.00**	**57,742.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,691,146.48	5,460.00	1,685,686.48	0.00	0.00
Support Serv - Pupil	16,877.92	0.00	16,877.92	0.00	0.00
Support Serv - Instructional	61,126.27	0.00	61,126.27	0.00	0.00
Support Serv - Board of Ed	29,170.73	0.00	29,170.73	0.00	0.00
Support Serv - Executive Adm	184,861.23	4,101.92	180,759.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,864.45	0.00	229,864.45	0.00	0.00
Support Serv - Business	41,608.28	3,035.67	0.00	38,572.61	38,572.61
Operations and Maintenance	230,478.12	6,150.00	0.00	224,328.12	0.00
Pupil Transportation	92,993.24	0.00	92,993.24	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	15,690.00	15,690.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,388.14	8,016.68	175,371.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,243.19	2,243.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,778,737.39	1,778,737.39	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
	4,558,185.44	**1,823,434.85**	**2,471,849.86**	**262,900.73**	**38,572.61**

Michigan Department of Education
Costs for the Development of 2015-2016 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	7,123,314.46	126,300.44	6,997,014.02	0.00	0.00
Support Serv - Pupil	310,152.83	0.00	310,152.83	0.00	0.00
Support Serv - Instructional	220,740.45	811.03	219,929.42	0.00	0.00
Support Serv - Board of Ed	70,671.78	0.00	70,671.78	0.00	0.00
Support Serv - Executive Adm	212,085.87	145.75	211,940.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	667,958.28	716.51	667,241.77	0.00	0.00
Support Serv - Business	193,786.46	20,057.05	0.00	173,729.41	173,729.41
Operations and Maintenance	877,190.57	13,359.40	0.00	863,831.17	0.00
Pupil Transportation	339,767.42	0.00	339,767.42	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	184,357.29	63,454.22	0.00	120,903.07	120,903.07
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	411,419.14	14,356.17	397,062.97	0.00	0.00
Community Services	7,326.56	0.00	7,326.56	0.00	0.00
Payments to Government Agencies	16,153.75	16,153.75	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,916.56	448,792.02	320,124.54	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 **	2,181,039.32	2,181,039.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	58,528.09	58,528.09	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
	13,645,908.83	**2,943,713.75**	**9,543,731.43**	**1,158,463.65**	**294,632.48**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,829,824.37	4,966.99	2,824,857.38	0.00	0.00
Support Serv - Pupil	114,207.84	0.00	114,207.84	0.00	0.00
Support Serv - Instructional	31,883.94	10,984.03	20,899.91	0.00	0.00
Support Serv - Board of Ed	51,059.61	0.00	51,059.61	0.00	0.00
Support Serv - Executive Adm	68,607.77	0.00	68,607.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,422.58	0.00	189,422.58	0.00	0.00
Support Serv - Business	198,068.56	0.00	0.00	198,068.56	198,068.56
Operations and Maintenance	416,384.65	0.00	0.00	416,384.65	0.00
Pupil Transportation	213,836.18	0.00	213,836.18	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	123,551.91	56,232.99	5,040.00	62,278.92	62,278.92
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	122,284.32	4,525.93	117,758.39	0.00	0.00
Community Services	8,227.47	0.00	8,227.47	0.00	0.00
Payments to Government Agencies	19,461.22	19,461.22	0.00	0.00	0.00
Facilities Acquisition	10,492.25	10,492.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,738.11	142,725.71	134,012.40	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 **	607,640.00	607,640.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	20,100.00	0.00	20,100.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,301,790.78	**857,029.12**	**3,768,029.53**	**676,732.13**	**260,347.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	844,803.00	31,803.00	813,000.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	837.00	0.00	837.00	0.00	0.00
Support Serv - Board of Ed	21,972.00	0.00	21,972.00	0.00	0.00
Support Serv - Executive Adm	196,628.00	0.00	196,628.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	98,210.00	0.00	0.00	98,210.00	0.00
Pupil Transportation	83,440.00	0.00	83,440.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,515.00	0.00	7,515.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,729.00	25,843.00	37,886.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	1,317,134.00	**57,646.00**	**1,161,278.00**	**98,210.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	357,617.86	700.00	356,917.86	0.00	0.00
Support Serv - Pupil	236,967.40	0.00	236,967.40	0.00	0.00
Support Serv - Instructional	472,714.52	0.00	472,714.52	0.00	0.00
Support Serv - Board of Ed	29,794.03	0.00	29,794.03	0.00	0.00
Support Serv - Executive Adm	139,032.64	324.96	138,707.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,777.36	2,124.65	169,652.71	0.00	0.00
Support Serv - Business	317,135.10	7,197.26	0.00	309,937.84	309,937.84
Operations and Maintenance	25,951.82	0.00	0.00	25,951.82	0.00
Pupil Transportation	26,533.46	0.00	26,533.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,497.94	0.00	1,497.94	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,401.01	0.00	0.00	1,401.01	1,401.01
Support Serv - Pupil Accounting	18,674.31	0.00	18,674.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	47,240.07	758.71	46,481.36	0.00	0.00
Payments to Government Agencies	218,181.00	218,181.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,944,705.00	58,796.25	3,885,908.75	0.00	0.00
Support Serv - Pupil	3,138,277.59	10,441.41	3,127,836.18	0.00	0.00
Support Serv - Instructional	746,682.84	6,796.88	739,885.96	0.00	0.00
Support Serv - Board of Ed	33,724.14	0.00	33,724.14	0.00	0.00
Support Serv - Executive Adm	105,749.46	324.99	105,424.47	0.00	0.00
Support Serv - Grant Writer	2,506.49	0.00	2,506.49	0.00	0.00
Support Serv - School Adm	457,329.94	0.00	457,329.94	0.00	0.00
Support Serv - Business	437,029.00	11,884.36	0.00	425,144.64	425,144.64
Operations and Maintenance	631,778.25	48,218.55	0.00	583,559.70	0.00
Pupil Transportation	210,685.53	0.00	210,685.53	0.00	0.00
Support Serv - Planning & Research	114,789.50	0.00	114,789.50	0.00	0.00
Support Serv - Communication	279.27	0.00	279.27	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	443,728.77	115,859.12	0.00	327,869.65	327,869.65
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	45,993.22	0.00	45,993.22	0.00	0.00
Payments to Government Agencies	2,355,359.41	2,355,359.41	0.00	0.00	0.00
Facilities Acquisition	1,044.75	776.75	268.00	0.00	0.00
Debt Service Funds					
All Costs **	262,724.71	262,724.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	90,009.34	90,009.34	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
	15,086,915.73	**3,190,478.35**	**10,222,572.72**	**1,673,864.66**	**1,064,353.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,906,088.92	176,177.22	5,729,911.70	0.00	0.00
Support Serv - Pupil	229,035.72	0.00	229,035.72	0.00	0.00
Support Serv - Instructional	273,406.96	0.00	273,406.96	0.00	0.00
Support Serv - Board of Ed	12,637.35	0.00	12,637.35	0.00	0.00
Support Serv - Executive Adm	436,994.17	823.50	436,170.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	576,960.85	0.00	576,960.85	0.00	0.00
Support Serv - Business	32,271.64	32,271.64	0.00	0.00	0.00
Operations and Maintenance	862,593.15	0.00	0.00	862,593.15	0.00
Pupil Transportation	397,530.78	0.00	397,530.78	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	205,264.82	9,299.15	195,965.67	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	11,375.95	11,375.95	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	13,257.24	0.00	12,735.11	522.13	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	517,385.25	216,178.59	301,206.66	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 **	1,042,585.12	1,042,585.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,082.00	44,082.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,561,469.92	**1,532,793.17**	**8,165,561.47**	**863,115.28**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,519,276.56	12,195.28	1,507,081.28	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	111,783.51	5,358.23	106,425.28	0.00	0.00
Support Serv - Board of Ed	24,107.26	0.00	24,107.26	0.00	0.00
Support Serv - Executive Adm	206,024.21	0.00	206,024.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,229.52	0.00	136,229.52	0.00	0.00
Support Serv - Business	22,094.70	14,374.51	0.00	7,720.19	7,720.19
Operations and Maintenance	226,369.46	0.00	0.00	226,369.46	0.00
Pupil Transportation	124,589.97	0.00	124,589.97	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	7,132.87	0.00	4,104.60	3,028.27	3,028.27
Support Serv - Technology	5,501.61	0.00	0.00	5,501.61	5,501.61
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	66,028.89	0.00	66,028.89	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	6,503.62	0.00	3,707.00	2,796.62	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,406.58	66,229.75	63,176.83	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 **	488,467.49	488,467.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,578,457.15	5,578,457.15	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
	8,651,973.40	**6,165,082.41**	**2,241,474.84**	**245,416.15**	**16,250.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	194,830.39	0.00	194,830.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,598.04	1,598.04	0.00	0.00	0.00
Support Serv - Board of Ed	15,023.08	0.00	15,023.08	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	150.00	0.00	150.00	0.00	0.00
Support Serv - Business	774.00	0.00	0.00	774.00	774.00
Operations and Maintenance	15,556.13	1,900.07	0.00	13,656.06	0.00
Pupil Transportation	615.89	0.00	615.89	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,880.00	1,880.00	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
	230,427.53	**5,378.11**	**210,619.36**	**14,430.06**	**774.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,277,406.76	21,140.18	5,256,266.58	0.00	0.00
Support Serv - Pupil	274,179.06	0.00	274,179.06	0.00	0.00
Support Serv - Instructional	154,167.20	4,569.41	149,597.79	0.00	0.00
Support Serv - Board of Ed	40,725.10	0.00	40,725.10	0.00	0.00
Support Serv - Executive Adm	156,071.23	0.00	156,071.23	0.00	0.00
Support Serv - Grant Writer	9,298.72	0.00	9,298.72	0.00	0.00
Support Serv - School Adm	400,785.88	190.11	400,595.77	0.00	0.00
Support Serv - Business	227,536.40	34,983.64	5,593.50	186,959.26	186,959.26
Operations and Maintenance	771,657.19	34,106.02	0.00	737,551.17	0.00
Pupil Transportation	485,198.57	6,454.21	478,744.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,665.74	74.17	29,591.57	0.00	0.00
Support Serv - Staff & Personnel	9,500.00	0.00	0.00	9,500.00	9,500.00
Support Serv - Technology	180,021.19	1,444.97	0.00	178,576.22	178,576.22
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	205,871.45	0.00	205,871.45	0.00	0.00
Community Services	475.00	0.00	475.00	0.00	0.00
Payments to Government Agencies	19,797.28	19,797.28	0.00	0.00	0.00
Facilities Acquisition	92,340.81	92,340.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	4,987.80	0.00	4,987.80	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,173.90	0.00	1,115.20	58.70	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	377,628.05	197,752.45	179,875.60	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 **	1,006,864.66	1,006,864.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,774.05	115,774.05	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
	9,841,126.04	**1,535,491.96**	**7,192,988.73**	**1,112,645.35**	**375,035.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,545,936.61	2,503.59	2,543,433.02	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	78,161.27	0.00	78,161.27	0.00	0.00
Support Serv - Board of Ed	43,317.84	0.00	43,317.84	0.00	0.00
Support Serv - Executive Adm	267,156.84	51,595.00	215,561.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,653.68	0.00	306,653.68	0.00	0.00
Support Serv - Business	98,799.53	0.00	0.00	98,799.53	98,799.53
Operations and Maintenance	535,284.96	29,831.21	0.00	505,453.75	0.00
Pupil Transportation	296,809.05	0.00	296,809.05	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	3,198.96	0.00	3,198.96	0.00	0.00
Support Serv - Technology	39,846.73	0.00	0.00	39,846.73	39,846.73
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	158,959.35	16,986.92	141,972.43	0.00	0.00
Community Services	6,169.01	0.00	6,169.01	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	224,611.01	105,445.59	119,165.42	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 **	844,522.50	844,522.50	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
	5,449,427.34	**1,050,884.81**	**3,754,442.52**	**644,100.01**	**138,646.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,570,917.68	100,209.82	2,470,707.86	0.00	0.00
Support Serv - Pupil	38,786.22	0.00	38,786.22	0.00	0.00
Support Serv - Instructional	94,599.80	0.00	94,599.80	0.00	0.00
Support Serv - Board of Ed	30,264.08	0.00	30,264.08	0.00	0.00
Support Serv - Executive Adm	196,352.72	1,102.69	195,250.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	233,971.45	0.00	233,971.45	0.00	0.00
Support Serv - Business	84,170.63	3,615.00	0.00	80,555.63	80,555.63
Operations and Maintenance	357,433.96	772.57	0.00	356,661.39	0.00
Pupil Transportation	202,739.86	0.00	202,739.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,547.15	0.00	3,241.15	306.00	306.00
Support Serv - Technology	52,658.81	3,801.22	11,093.47	37,764.12	37,764.12
Support Serv - Pupil Accounting	230.88	0.00	230.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,345.81	9,783.31	142,562.50	0.00	0.00
Community Services	6,552.12	0.00	6,552.12	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	227,474.80	104,805.76	122,669.04	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 **	713,478.43	713,478.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,965,524.40	**937,568.80**	**3,552,668.46**	**475,287.14**	**118,625.75**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,131,777.95	0.00	1,131,777.95	0.00	0.00
Support Serv - Pupil	16,777.28	0.00	16,777.28	0.00	0.00
Support Serv - Instructional	10,617.60	0.00	10,617.60	0.00	0.00
Support Serv - Board of Ed	22,457.52	0.00	22,457.52	0.00	0.00
Support Serv - Executive Adm	48,472.98	0.00	48,472.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	130,542.38	0.00	130,542.38	0.00	0.00
Support Serv - Business	38,967.01	4,846.42	0.00	34,120.59	34,120.59
Operations and Maintenance	147,052.05	0.00	0.00	147,052.05	0.00
Pupil Transportation	79,593.29	0.00	79,593.29	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	461.70	0.00	461.70	0.00	0.00
Support Serv - Technology	19,200.20	1,777.58	2,760.00	14,662.62	14,662.62
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	52,045.13	0.00	52,045.13	0.00	0.00
Community Services	416.00	0.00	416.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,843.97	0.00	6,243.67	600.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	89,356.97	48,126.83	41,230.14	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 **	101,175.18	101,175.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	767,571.36	767,571.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,663,328.57	**923,497.37**	**1,543,395.64**	**196,435.56**	**48,783.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32130 Port Hope Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	392,074.25	0.00	392,074.25	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	12,160.66	0.00	12,160.66	0.00	0.00
Support Serv - Executive Adm	124,338.71	0.00	124,338.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	59,482.90	0.00	59,482.90	0.00	0.00
Support Serv - Business	2,723.00	0.00	0.00	2,723.00	2,723.00
Operations and Maintenance	114,851.93	0.00	0.00	114,851.93	0.00
Pupil Transportation	62,009.96	0.00	62,009.96	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,718.49	0.00	29,718.49	0.00	0.00
Community Services	42,500.53	0.00	42,500.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,750.93	26,959.71	23,791.22	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 **	310,630.00	310,630.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,201,241.36	**337,589.71**	**746,076.72**	**117,574.93**	**2,723.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,490,406.93	30,955.92	4,459,451.01	0.00	0.00
Support Serv - Pupil	177,091.30	0.00	177,091.30	0.00	0.00
Support Serv - Instructional	267,686.76	0.00	267,686.76	0.00	0.00
Support Serv - Board of Ed	8,460.00	0.00	8,460.00	0.00	0.00
Support Serv - Executive Adm	202,876.36	0.00	202,876.36	0.00	0.00
Support Serv - Grant Writer	1,300.00	0.00	1,300.00	0.00	0.00
Support Serv - School Adm	415,784.60	2,566.00	413,218.60	0.00	0.00
Support Serv - Business	143,990.97	642.40	1,122.22	142,226.35	142,226.35
Operations and Maintenance	534,141.58	73,132.87	0.00	461,008.71	0.00
Pupil Transportation	330,692.18	21,015.00	309,677.18	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	6,442.96	0.00	0.00	6,442.96	6,442.96
Support Serv - Technology	69,537.91	0.00	0.00	69,537.91	69,537.91
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	235,853.74	18,309.15	217,544.59	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	11,100.42	11,100.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,060.81	151,755.01	173,305.80	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 **	193,645.65	193,645.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,414,072.17	**503,122.42**	**6,231,733.82**	**679,215.93**	**218,207.22**

Michigan Department of Education
Costs for the Development of 2015-2016 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	152,645.15	1,230.74	151,414.41	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	207.50	207.50	0.00	0.00	0.00
Support Serv - Board of Ed	18,647.17	0.00	18,647.17	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,955.95	0.00	0.00	12,955.95	0.00
Pupil Transportation	192.25	0.00	192.25	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	40.00	0.00	40.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	651.37	651.37	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
	185,339.39	**2,089.61**	**170,293.83**	**12,955.95**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	127,640.87	197.03	127,443.84	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	713.64	0.00	713.64	0.00	0.00
Support Serv - Board of Ed	19,581.72	0.00	19,581.72	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	690.00	0.00	0.00	690.00	690.00
Operations and Maintenance	17,476.62	3,677.95	100.00	13,698.67	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	119.00	0.00	0.00	119.00	119.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	908.36	908.36	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
	167,130.21	**4,783.34**	**147,839.20**	**14,507.67**	**809.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	155,185.86	0.00	155,185.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	253.62	253.62	0.00	0.00	0.00
Support Serv - Board of Ed	21,184.60	0.00	21,184.60	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,934.90	3,650.51	0.00	16,284.39	0.00
Pupil Transportation	5.00	0.00	5.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	196,563.98	**3,904.13**	**176,375.46**	**16,284.39**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	117,179.12	0.00	117,179.12	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,730.68	0.00	18,730.68	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,637.11	0.00	0.00	6,637.11	0.00
Pupil Transportation	3,948.50	0.00	3,948.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	772.18	772.18	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
	147,267.59	**772.18**	**139,858.30**	**6,637.11**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	188,429.82	0.00	188,429.82	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,930.55	1,930.55	0.00	0.00	0.00
Support Serv - Board of Ed	23,186.80	0.00	23,186.80	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,928.42	0.00	0.00	14,928.42	0.00
Pupil Transportation	157.00	0.00	157.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	300.00	0.00	300.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	228,932.59	**1,930.55**	**212,073.62**	**14,928.42**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,180,315.02	0.00	7,180,315.02	0.00	0.00
Support Serv - Pupil	138,528.05	3,843.05	134,685.00	0.00	0.00
Support Serv - Instructional	2,700,031.84	7,331.33	2,692,700.51	0.00	0.00
Support Serv - Board of Ed	50,485.44	2,786.15	47,699.29	0.00	0.00
Support Serv - Executive Adm	183,385.96	206.18	183,179.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	451,347.78	0.00	451,347.78	0.00	0.00
Support Serv - Business	1,198,972.13	5,801.91	19,334.33	1,173,835.89	1,173,835.89
Operations and Maintenance	141,213.79	2,834.57	10,999.92	127,379.30	0.00
Pupil Transportation	1,400,570.03	1,214.10	1,399,355.93	0.00	0.00
Support Serv - Planning & Research	458,066.61	6,006.71	452,059.90	0.00	0.00
Support Serv - Communication	127,678.72	384.18	127,294.54	0.00	0.00
Support Serv - Staff & Personnel	108,739.99	145.61	0.00	108,594.38	108,594.38
Support Serv - Technology	1,138,870.38	13,206.99	33,720.27	1,091,943.12	1,091,943.12
Support Serv - Pupil Accounting	201,894.33	1,239.36	200,654.97	0.00	0.00
Support Serv - Central - Other	51,000.72	0.00	51,000.72	0.00	0.00
Support Serv - Other	13,094.60	0.00	13,094.60	0.00	0.00
Community Services	326,935.30	0.00	326,935.30	0.00	0.00
Payments to Government Agencies	5,216,226.40	5,216,226.40	0.00	0.00	0.00
Facilities Acquisition	4,566.75	4,566.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,758,490.16	487,144.29	9,271,345.87	0.00	0.00
Support Serv - Pupil	12,145,680.52	62,228.03	12,083,452.49	0.00	0.00
Support Serv - Instructional	2,095,184.60	1,033.90	2,094,150.70	0.00	0.00
Support Serv - Board of Ed	28,884.00	0.00	28,884.00	0.00	0.00
Support Serv - Executive Adm	385,050.05	1,108.04	383,942.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,322,292.61	12,833.03	1,309,459.58	0.00	0.00
Support Serv - Business	963,486.96	6,259.25	0.00	957,227.71	957,227.71
Operations and Maintenance	1,345,689.39	39,193.33	0.00	1,306,496.06	0.00
Pupil Transportation	8,137,297.04	0.00	8,137,297.04	0.00	0.00
Support Serv - Planning & Research	47,993.02	0.00	47,993.02	0.00	0.00
Support Serv - Communication	331,171.65	394.56	330,777.09	0.00	0.00
Support Serv - Staff & Personnel	430,709.56	663.32	0.00	430,046.24	430,046.24
Support Serv - Technology	1,325,084.81	32,112.71	69,715.00	1,223,257.10	1,223,257.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	101,287.12	3,659.00	97,628.12	0.00	0.00
Support Serv - Other	581,773.30	298.00	581,475.30	0.00	0.00
Community Services	174,670.15	0.00	174,670.15	0.00	0.00
Payments to Government Agencies	32,621,610.89	32,621,610.89	0.00	0.00	0.00
Facilities Acquisition	52,293.41	52,293.41	0.00	0.00	0.00
Debt Service Funds					
All Costs **	283,311.67	283,311.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,428,351.93	2,428,351.93	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
	95,652,236.68	**41,298,288.65**	**47,935,168.23**	**6,418,779.80**	**4,984,904.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,556,165.44	75,223.87	22,480,941.57	0.00	0.00
Support Serv - Pupil	2,247,161.96	2,050.65	2,245,111.31	0.00	0.00
Support Serv - Instructional	2,292,809.47	8,712.52	2,284,096.95	0.00	0.00
Support Serv - Board of Ed	142,931.39	1,307.01	141,624.38	0.00	0.00
Support Serv - Executive Adm	278,951.87	2,810.13	276,141.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,507,030.22	5,527.13	2,501,503.09	0.00	0.00
Support Serv - Business	411,649.65	3,483.33	0.00	408,166.32	408,166.32
Operations and Maintenance	3,341,394.09	26,720.09	0.00	3,314,674.00	0.00
Pupil Transportation	1,060,805.74	0.00	1,060,805.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,708.71	0.00	60,708.71	0.00	0.00
Support Serv - Staff & Personnel	208,907.82	1,539.26	0.00	207,368.56	207,368.56
Support Serv - Technology	312,742.88	19,499.60	53,359.64	239,883.64	239,883.64
Support Serv - Pupil Accounting	14,432.70	0.00	14,432.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,950.67	0.00	630,950.67	0.00	0.00
Community Services	40,205.92	104.70	40,101.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	81,001.73	0.00	81,001.73	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,112.07	0.00	8,112.07	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	959,267.98	453,643.52	505,624.46	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 **	8,413,408.62	8,413,408.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,243,662.92	8,243,662.92	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
	53,812,301.85	**17,257,693.35**	**32,384,515.98**	**4,170,092.52**	**855,418.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	84,504,938.32	141,587.92	84,363,350.40	0.00	0.00
Support Serv - Pupil	14,996,839.80	4,814.93	14,992,024.87	0.00	0.00
Support Serv - Instructional	7,931,207.60	85,008.36	7,846,199.24	0.00	0.00
Support Serv - Board of Ed	478,232.66	9,612.53	468,620.13	0.00	0.00
Support Serv - Executive Adm	334,346.19	6,711.02	327,635.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,862,723.07	7,159.21	7,855,563.86	0.00	0.00
Support Serv - Business	3,644,481.84	29,604.00	38,280.48	3,576,597.36	3,576,597.36
Operations and Maintenance	14,568,583.68	15,779.12	800,132.13	13,752,672.43	0.00
Pupil Transportation	8,792,777.23	67,674.97	8,725,102.26	0.00	0.00
Support Serv - Planning & Research	706,997.31	89.11	706,908.20	0.00	0.00
Support Serv - Communication	235,521.73	5,957.42	229,564.31	0.00	0.00
Support Serv - Staff & Personnel	975,988.77	1,162.80	150,464.66	824,361.31	824,361.31
Support Serv - Technology	1,449,671.09	204,713.68	6,795.25	1,238,162.16	1,238,162.16
Support Serv - Pupil Accounting	502,822.57	18,310.40	484,512.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,182,787.93	237.51	1,182,550.42	0.00	0.00
Community Services	451,329.60	35,518.94	415,810.66	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	204,709.31	0.00	204,709.31	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,624,931.88	417,351.32	6,207,580.56	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 **	5,555,927.50	5,555,927.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,089,274.68	5,089,274.68	0.00	0.00	0.00
Trust Funds					
All Costs *	71,252.15	0.00	71,252.15	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
	166,165,344.91	**11,696,495.42**	**135,077,056.23**	**19,391,793.26**	**5,639,120.83**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,503,061.74	4,490.13	4,498,571.61	0.00	0.00
Support Serv - Pupil	481,540.02	0.00	481,540.02	0.00	0.00
Support Serv - Instructional	193,416.54	53,043.18	140,373.36	0.00	0.00
Support Serv - Board of Ed	41,907.68	0.00	41,907.68	0.00	0.00
Support Serv - Executive Adm	252,567.47	0.00	252,567.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,640.72	0.00	517,640.72	0.00	0.00
Support Serv - Business	93,126.40	0.00	1,500.00	91,626.40	91,626.40
Operations and Maintenance	562,813.71	3,168.02	0.00	559,645.69	0.00
Pupil Transportation	390,740.60	0.00	390,740.60	0.00	0.00
Support Serv - Planning & Research	1,854.00	0.00	1,854.00	0.00	0.00
Support Serv - Communication	1,921.50	0.00	1,921.50	0.00	0.00
Support Serv - Staff & Personnel	887.40	0.00	0.00	887.40	887.40
Support Serv - Technology	73,628.82	0.00	992.98	72,635.84	72,635.84
Support Serv - Pupil Accounting	7,759.00	0.00	7,759.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,976.78	0.00	200,976.78	0.00	0.00
Community Services	2,676.22	0.00	2,676.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,288.20	5,288.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	60.00	0.00	60.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,553.06	189,430.80	222,122.26	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 **	342,203.25	342,203.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	134,453.50	134,453.50	0.00	0.00	0.00
Trust Funds					
All Costs *	14,824.84	0.00	14,824.84	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
	8,234,901.45	**732,077.08**	**6,778,029.04**	**724,795.33**	**165,149.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,021,137.54	3,731.37	15,017,406.17	0.00	0.00
Support Serv - Pupil	2,565,489.95	0.00	2,565,489.95	0.00	0.00
Support Serv - Instructional	975,312.48	2,592.64	972,719.84	0.00	0.00
Support Serv - Board of Ed	75,344.40	0.00	75,344.40	0.00	0.00
Support Serv - Executive Adm	335,092.04	0.00	335,092.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,616,869.07	0.00	1,616,869.07	0.00	0.00
Support Serv - Business	544,255.26	46,273.97	0.00	497,981.29	497,981.29
Operations and Maintenance	2,773,325.41	54,805.83	0.00	2,718,519.58	0.00
Pupil Transportation	958,088.94	81,903.00	876,185.94	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	2.50	0.00	2.50	0.00	0.00
Support Serv - Technology	508,416.21	16,194.52	0.00	492,221.69	492,221.69
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	453,413.17	12,148.19	441,264.98	0.00	0.00
Community Services	840,186.43	699.99	839,486.44	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	31,751.46	0.00	23,813.52	7,937.94	7,937.94
Operations and Maintenance	30,998.91	0.00	23,249.16	7,749.75	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	892,087.35	419,515.97	472,571.38	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 **	5,617,783.60	5,617,783.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	688,875.80	688,875.80	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
	33,928,430.52	**6,944,524.88**	**23,259,495.39**	**3,724,410.25**	**998,140.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,496,792.03	3,952.72	35,492,839.31	0.00	0.00
Support Serv - Pupil	5,192,504.35	0.00	5,192,504.35	0.00	0.00
Support Serv - Instructional	2,367,919.09	22,953.49	2,344,965.60	0.00	0.00
Support Serv - Board of Ed	91,516.01	0.00	91,516.01	0.00	0.00
Support Serv - Executive Adm	312,408.11	0.00	312,408.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,129,790.01	385.00	3,129,405.01	0.00	0.00
Support Serv - Business	944,585.32	117,156.01	0.00	827,429.31	827,429.31
Operations and Maintenance	5,006,778.70	218,289.87	0.00	4,788,488.83	0.00
Pupil Transportation	1,338,082.89	0.00	1,338,082.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21.77	0.00	21.77	0.00	0.00
Support Serv - Staff & Personnel	432,814.42	63.87	0.00	432,750.55	432,750.55
Support Serv - Technology	301,505.02	12,588.16	0.00	288,916.86	288,916.86
Support Serv - Pupil Accounting	38,601.91	0.00	38,601.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	785,454.97	0.00	785,454.97	0.00	0.00
Community Services	1,416,846.40	4,528.88	1,412,317.52	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	5,196.23	0.00	4,053.06	1,143.17	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	2,057,684.12	1,022,172.56	1,035,511.56	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 **	8,474,732.32	8,474,732.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	760,551.93	760,551.93	0.00	0.00	0.00
Trust Funds					
All Costs *	1,100.00	0.00	1,100.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,154,885.60	**10,637,374.81**	**51,178,782.07**	**6,338,728.72**	**1,549,096.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,508,560.21	14,918.46	7,493,641.75	0.00	0.00
Support Serv - Pupil	742,342.79	0.00	742,342.79	0.00	0.00
Support Serv - Instructional	397,058.21	31,260.78	365,797.43	0.00	0.00
Support Serv - Board of Ed	63,991.69	0.00	63,991.69	0.00	0.00
Support Serv - Executive Adm	252,373.99	0.00	252,373.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	756,464.97	965.13	755,499.84	0.00	0.00
Support Serv - Business	188,446.57	17,991.99	0.00	170,454.58	170,454.58
Operations and Maintenance	1,212,307.44	61,853.42	0.00	1,150,454.02	0.00
Pupil Transportation	649,778.62	0.00	649,778.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,848.40	0.00	4,848.40	0.00	0.00
Support Serv - Staff & Personnel	1,900.10	0.00	0.00	1,900.10	1,900.10
Support Serv - Technology	202,618.74	36,030.12	0.00	166,588.62	166,588.62
Support Serv - Pupil Accounting	25,927.96	0.00	25,927.96	0.00	0.00
Support Serv - Central - Other	40,015.64	0.00	40,015.64	0.00	0.00
Support Serv - Other	292,755.24	0.00	292,755.24	0.00	0.00
Community Services	75,805.59	0.00	75,805.59	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	647,967.30	312,840.49	335,126.81	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 **	1,410,760.03	1,410,760.03	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
	14,473,923.49	**1,886,620.42**	**11,097,905.75**	**1,489,397.32**	**338,943.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,183,255.89	76,901.77	17,106,354.12	0.00	0.00
Support Serv - Pupil	1,751,337.51	0.00	1,751,337.51	0.00	0.00
Support Serv - Instructional	962,246.12	7,170.65	955,075.47	0.00	0.00
Support Serv - Board of Ed	83,651.96	0.00	83,651.96	0.00	0.00
Support Serv - Executive Adm	370,299.21	466.01	369,833.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,532,229.65	1,701.99	1,530,527.66	0.00	0.00
Support Serv - Business	412,682.14	45,830.22	0.00	366,851.92	366,851.92
Operations and Maintenance	2,447,577.34	32,037.36	0.00	2,415,539.98	0.00
Pupil Transportation	1,116,279.45	91,201.00	1,025,078.45	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	174,776.61	50.99	0.00	174,725.62	174,725.62
Support Serv - Technology	595,280.92	109,462.40	77,288.90	408,529.62	408,529.62
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	700,455.64	26,904.74	673,550.90	0.00	0.00
Community Services	347,560.36	1,778.21	345,782.15	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	61.00	0.00	0.00	61.00	61.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,433,735.25	685,422.13	748,313.12	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 **	9,946,760.51	9,946,760.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	627,510.19	627,510.19	0.00	0.00	0.00
Trust Funds					
All Costs *	859.74	0.00	859.74	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
	39,686,559.49	**11,653,198.17**	**24,667,653.18**	**3,365,708.14**	**950,168.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,554,707.10	0.00	25,554,707.10	0.00	0.00
Support Serv - Pupil	2,223,204.22	0.00	2,223,204.22	0.00	0.00
Support Serv - Instructional	1,844,046.40	4,380.11	1,839,666.29	0.00	0.00
Support Serv - Board of Ed	70,446.12	0.00	70,446.12	0.00	0.00
Support Serv - Executive Adm	362,421.56	0.00	362,421.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,478,371.63	0.00	2,478,371.63	0.00	0.00
Support Serv - Business	1,096,357.58	13.00	0.00	1,096,344.58	1,096,344.58
Operations and Maintenance	3,792,073.10	9,826.89	23,580.00	3,758,666.21	0.00
Pupil Transportation	1,014,650.06	0.00	1,014,650.06	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	2,703.20	0.00	0.00	2,703.20	2,703.20
Support Serv - Technology	316,802.63	0.00	0.00	316,802.63	316,802.63
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	664,139.06	0.00	664,139.06	0.00	0.00
Community Services	16,772.22	0.00	16,772.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,505,551.04	614,688.03	890,863.01	0.00	0.00
Community Services	2,083,136.73	32,591.50	2,050,545.23	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 **	9,235,944.58	9,235,944.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,673,650.22	2,673,650.22	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
	54,934,977.45	**12,571,094.33**	**37,189,366.50**	**5,174,516.62**	**1,415,850.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,027,193.68	5,292.59	8,021,901.09	0.00	0.00
Support Serv - Pupil	667,801.30	0.00	667,801.30	0.00	0.00
Support Serv - Instructional	468,181.56	4,509.60	463,671.96	0.00	0.00
Support Serv - Board of Ed	66,973.85	0.00	66,973.85	0.00	0.00
Support Serv - Executive Adm	228,718.17	0.00	228,718.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	962,027.12	0.00	962,027.12	0.00	0.00
Support Serv - Business	320,398.41	10,295.64	9,999.98	300,102.79	300,102.79
Operations and Maintenance	1,518,744.49	1,434.12	40,722.37	1,476,588.00	0.00
Pupil Transportation	635,592.09	58,000.00	577,592.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	121.38	0.00	121.38	0.00	0.00
Support Serv - Staff & Personnel	24,372.45	0.00	23,065.82	1,306.63	1,306.63
Support Serv - Technology	7,943.66	0.00	1,376.09	6,567.57	6,567.57
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	250,570.41	456.64	250,113.77	0.00	0.00
Community Services	377,390.58	381.35	377,009.23	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	588,867.88	282,516.35	306,351.53	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 **	1,306,201.54	1,306,201.54	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
	15,451,098.57	**1,669,087.83**	**11,997,445.75**	**1,784,564.99**	**307,976.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,082,319.49	68,094.94	18,014,224.55	0.00	0.00
Support Serv - Pupil	2,114,607.12	0.00	2,114,607.12	0.00	0.00
Support Serv - Instructional	1,547,581.38	5,161.00	1,542,420.38	0.00	0.00
Support Serv - Board of Ed	51,462.46	0.00	51,462.46	0.00	0.00
Support Serv - Executive Adm	302,700.54	0.00	302,700.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,821,245.94	0.00	1,821,245.94	0.00	0.00
Support Serv - Business	505,524.94	72,214.26	0.00	433,310.68	433,310.68
Operations and Maintenance	3,037,013.64	0.00	0.00	3,037,013.64	0.00
Pupil Transportation	914,358.54	0.00	914,358.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,197.80	0.00	37,197.80	0.00	0.00
Support Serv - Staff & Personnel	270,949.57	0.00	0.00	270,949.57	270,949.57
Support Serv - Technology	335,681.55	0.00	0.00	335,681.55	335,681.55
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	424,249.79	0.00	424,249.79	0.00	0.00
Community Services	13,290.49	0.00	13,290.49	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	26,603.43	0.00	26,337.41	266.02	266.02
Operations and Maintenance	350.00	0.00	350.00	0.00	0.00
Pupil Transportation	276.88	0.00	276.88	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	1,096,517.16	582,432.22	514,084.94	0.00	0.00
Community Services	80,366.38	0.00	80,366.38	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
Debt Service Funds					
All Costs **	5,464,448.01	5,464,448.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,561,469.72	3,561,469.72	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
	39,688,214.83	**9,753,820.15**	**25,857,173.22**	**4,077,221.46**	**1,040,207.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,458,675.99	0.00	3,458,675.99	0.00	0.00
Support Serv - Pupil	254,303.44	0.00	254,303.44	0.00	0.00
Support Serv - Instructional	149,455.77	12,260.00	137,195.77	0.00	0.00
Support Serv - Board of Ed	30,971.86	0.00	30,971.86	0.00	0.00
Support Serv - Executive Adm	216,855.03	0.00	216,855.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	318,431.40	0.00	318,431.40	0.00	0.00
Support Serv - Business	142,210.99	51,267.97	0.00	90,943.02	90,943.02
Operations and Maintenance	618,687.43	0.00	0.00	618,687.43	0.00
Pupil Transportation	234,060.61	12,364.99	221,695.62	0.00	0.00
Support Serv - Planning & Research	2,827.00	0.00	2,827.00	0.00	0.00
Support Serv - Communication	33,169.72	0.00	33,169.72	0.00	0.00
Support Serv - Staff & Personnel	426.40	0.00	0.00	426.40	426.40
Support Serv - Technology	95,809.04	25,720.83	7,008.62	63,079.59	63,079.59
Support Serv - Pupil Accounting	255.00	0.00	255.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,880.93	0.00	188,880.93	0.00	0.00
Community Services	31,884.42	0.00	31,884.42	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	706.00	0.00	706.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,603.31	0.00	0.00	26,603.31	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	241,627.66	119,438.69	122,188.97	0.00	0.00
Community Services	141.85	0.00	141.85	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 **	1,105,809.00	1,105,809.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,900.00	50,900.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,528.00	0.00	1,528.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,204,220.85	**1,377,761.48**	**5,026,719.62**	**799,739.75**	**154,449.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,113,076.83	4,068.02	11,109,008.81	0.00	0.00
Support Serv - Pupil	648,757.53	0.00	648,757.53	0.00	0.00
Support Serv - Instructional	783,674.67	25,997.29	757,677.38	0.00	0.00
Support Serv - Board of Ed	73,214.46	0.00	73,214.46	0.00	0.00
Support Serv - Executive Adm	158,693.82	0.00	158,693.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	942,298.56	0.00	942,298.56	0.00	0.00
Support Serv - Business	245,371.70	42,371.73	0.00	202,999.97	202,999.97
Operations and Maintenance	1,584,863.02	31,677.34	664.26	1,552,521.42	0.00
Pupil Transportation	765,798.06	158,940.99	606,857.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	873.30	0.00	873.30	0.00	0.00
Support Serv - Staff & Personnel	3,384.30	0.00	0.00	3,384.30	3,384.30
Support Serv - Technology	50,141.85	0.00	0.00	50,141.85	50,141.85
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	331,963.59	10,272.36	321,691.23	0.00	0.00
Community Services	339,760.39	124.42	339,635.97	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	66.92	66.92	0.00	0.00	0.00
Operations and Maintenance	31,096.90	0.00	0.00	31,096.90	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	472,307.14	231,667.73	240,639.41	0.00	0.00
Community Services	360,930.79	0.00	360,930.79	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 **	3,609,571.50	3,609,571.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	240,423.03	240,423.03	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
	21,756,268.36	**4,355,181.33**	**15,560,942.59**	**1,840,144.44**	**256,526.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	773,515.80	0.00	773,515.80	0.00	0.00
Support Serv - Pupil	124,612.00	0.00	124,612.00	0.00	0.00
Support Serv - Instructional	65,910.13	0.00	65,910.13	0.00	0.00
Support Serv - Board of Ed	31,026.16	0.00	31,026.16	0.00	0.00
Support Serv - Executive Adm	103,568.98	0.00	103,568.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,980.33	0.00	94,980.33	0.00	0.00
Support Serv - Business	53,425.22	0.00	0.00	53,425.22	53,425.22
Operations and Maintenance	120,809.93	11,535.15	0.00	109,274.78	0.00
Pupil Transportation	7,105.30	0.00	7,105.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,544.16	0.00	4,544.16	0.00	0.00
Support Serv - Staff & Personnel	31,846.25	0.00	0.00	31,846.25	31,846.25
Support Serv - Technology	3,247.59	0.00	0.00	3,247.59	3,247.59
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	0.00	0.00	0.00	0.00	0.00
Community Services	5,011.95	1,109.70	3,902.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	695,764.11	695,764.11	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	87,499.99	6,135.16	81,364.83	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 **	215,777.09	215,777.09	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
	2,418,644.99	**930,321.21**	**1,290,529.94**	**197,793.84**	**88,519.06**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,489,735.19	14,640.07	1,475,095.12	0.00	0.00
Support Serv - Pupil	116,234.43	0.00	116,234.43	0.00	0.00
Support Serv - Instructional	112,603.67	0.00	112,603.67	0.00	0.00
Support Serv - Board of Ed	43,260.14	0.00	43,260.14	0.00	0.00
Support Serv - Executive Adm	268,435.26	10,375.43	258,059.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	97,946.02	0.00	97,946.02	0.00	0.00
Support Serv - Business	80,285.68	2,868.17	0.00	77,417.51	77,417.51
Operations and Maintenance	219,002.76	0.00	0.00	219,002.76	0.00
Pupil Transportation	328,823.70	0.00	328,823.70	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	59,483.38	59,483.38	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,416.93	189,225.48	89,191.45	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 **	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
	3,094,227.16	**276,592.53**	**2,521,214.36**	**296,420.27**	**77,417.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,200,181.37	15,639.35	1,184,542.02	0.00	0.00
Support Serv - Pupil	199,063.40	0.00	199,063.40	0.00	0.00
Support Serv - Instructional	159,969.90	0.00	159,969.90	0.00	0.00
Support Serv - Board of Ed	26,036.18	0.00	26,036.18	0.00	0.00
Support Serv - Executive Adm	379,897.26	97.83	379,799.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,728.15	0.00	149,728.15	0.00	0.00
Support Serv - Business	117,370.39	0.00	0.00	117,370.39	117,370.39
Operations and Maintenance	304,508.85	0.00	0.00	304,508.85	0.00
Pupil Transportation	2,276.54	0.00	2,276.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,313.20	0.00	13,313.20	0.00	0.00
Support Serv - Staff & Personnel	72,721.49	0.00	4,241.50	68,479.99	68,479.99
Support Serv - Technology	44,961.44	0.00	0.00	44,961.44	44,961.44
Support Serv - Pupil Accounting	25,601.65	0.00	25,601.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,009.12	1,336.02	673.10	0.00	0.00
Community Services	1,625.94	0.00	1,625.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	85,218.90	85,218.90	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	152,988.45	10,587.32	142,401.13	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,937,472.23	**112,879.42**	**2,289,272.14**	**535,320.67**	**230,811.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33906 White Pine Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	398,111.46	0.00	398,111.46	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,458.92	0.00	17,458.92	0.00	0.00
Support Serv - Executive Adm	21,930.85	0.00	21,930.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	118,096.77	0.00	118,096.77	0.00	0.00
Support Serv - Business	26,029.79	8,356.40	0.00	17,673.39	17,673.39
Operations and Maintenance	74,597.08	0.00	0.00	74,597.08	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	500.91	0.00	500.91	0.00	0.00
Support Serv - Staff & Personnel	13,715.21	0.00	0.00	13,715.21	13,715.21
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,178.66	5,178.66	0.00	0.00	0.00
Community Services	75.00	0.00	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	22.92	0.00	22.92	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,962.18	19,835.45	2,126.73	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 **	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
	697,679.75	**33,370.51**	**558,323.56**	**105,985.68**	**31,388.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,652,312.00	0.00	2,652,312.00	0.00	0.00
Support Serv - Pupil	27,314.00	0.00	27,314.00	0.00	0.00
Support Serv - Instructional	586,203.00	0.00	586,203.00	0.00	0.00
Support Serv - Board of Ed	110,600.00	0.00	110,600.00	0.00	0.00
Support Serv - Executive Adm	258,903.00	0.00	258,903.00	0.00	0.00
Support Serv - Grant Writer	39,457.00	0.00	39,457.00	0.00	0.00
Support Serv - School Adm	403,825.00	0.00	403,825.00	0.00	0.00
Support Serv - Business	129,844.00	0.00	0.00	129,844.00	129,844.00
Operations and Maintenance	1,274,882.00	0.00	0.00	1,274,882.00	0.00
Pupil Transportation	12,064.00	0.00	12,064.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,773.00	0.00	62,773.00	0.00	0.00
Support Serv - Staff & Personnel	168,631.00	0.00	0.00	168,631.00	168,631.00
Support Serv - Technology	108,251.00	0.00	0.00	108,251.00	108,251.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,288.00	0.00	30,288.00	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	228,892.00	12,536.00	216,356.00	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
	6,094,239.00	**12,536.00**	**4,400,095.00**	**1,681,608.00**	**406,726.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33910 Lansing Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,661,197.00	0.00	2,661,197.00	0.00	0.00
Support Serv - Pupil	54,413.00	0.00	54,413.00	0.00	0.00
Support Serv - Instructional	519,391.00	0.00	519,391.00	0.00	0.00
Support Serv - Board of Ed	98,941.00	0.00	98,941.00	0.00	0.00
Support Serv - Executive Adm	225,440.00	0.00	225,440.00	0.00	0.00
Support Serv - Grant Writer	26,306.00	0.00	26,306.00	0.00	0.00
Support Serv - School Adm	432,030.00	0.00	432,030.00	0.00	0.00
Support Serv - Business	93,224.00	0.00	0.00	93,224.00	93,224.00
Operations and Maintenance	1,414,650.00	0.00	0.00	1,414,650.00	0.00
Pupil Transportation	3,612.00	0.00	3,612.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,442.00	0.00	30,442.00	0.00	0.00
Support Serv - Staff & Personnel	122,196.00	0.00	0.00	122,196.00	122,196.00
Support Serv - Technology	72,169.00	0.00	0.00	72,169.00	72,169.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,746.00	0.00	21,746.00	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	327,917.00	12,527.00	315,390.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,103,674.00	**12,527.00**	**4,388,908.00**	**1,702,239.00**	**287,589.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,705,133.02	109,695.00	7,595,438.02	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	375,842.01	0.00	375,842.01	0.00	0.00
Support Serv - Board of Ed	4,421.69	0.00	4,421.69	0.00	0.00
Support Serv - Executive Adm	315,446.17	0.00	315,446.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,343,618.98	0.00	1,343,618.98	0.00	0.00
Support Serv - Business	1,501,722.01	164,555.69	0.00	1,337,166.32	1,337,166.32
Operations and Maintenance	197,391.99	0.00	0.00	197,391.99	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	5,991.41	0.00	0.00	5,991.41	5,991.41
Support Serv - Technology	210,829.50	0.00	0.00	210,829.50	210,829.50
Support Serv - Pupil Accounting	105,250.00	0.00	105,250.00	0.00	0.00
Support Serv - Central - Other	0.00	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
	11,765,646.78	**274,250.69**	**9,740,016.87**	**1,751,379.22**	**1,553,987.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33913 Nexus Academy of Lansing
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,266,708.94	0.00	1,266,708.94	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	89,446.65	0.00	89,446.65	0.00	0.00
Support Serv - Board of Ed	16,606.43	0.00	16,606.43	0.00	0.00
Support Serv - Executive Adm	117,038.98	0.00	117,038.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	254,005.74	0.00	254,005.74	0.00	0.00
Support Serv - Business	64,600.76	0.00	0.00	64,600.76	64,600.76
Operations and Maintenance	355,985.59	0.00	0.00	355,985.59	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	9,349.88	0.00	9,349.88	0.00	0.00
Support Serv - Staff & Personnel	20,694.09	0.00	0.00	20,694.09	20,694.09
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
	2,229,437.06	**0.00**	**1,763,156.62**	**466,280.44**	**110,294.85**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
33914 Great Lakes Cyber Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,079,506.05	0.00	2,079,506.05	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	143,669.48	0.00	143,669.48	0.00	0.00
Support Serv - Board of Ed	11,381.52	0.00	11,381.52	0.00	0.00
Support Serv - Executive Adm	231,986.44	0.00	231,986.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	324,991.77	0.00	324,991.77	0.00	0.00
Support Serv - Business	130,304.86	0.00	0.00	130,304.86	130,304.86
Operations and Maintenance	82,157.93	18,925.00	0.00	63,232.93	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	37,550.57	0.00	37,550.57	0.00	0.00
Support Serv - Staff & Personnel	70,961.34	0.00	0.00	70,961.34	70,961.34
Support Serv - Technology	60,000.00	0.00	0.00	60,000.00	60,000.00
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
	3,172,509.96	**18,925.00**	**2,829,085.83**	**324,499.13**	**261,266.20**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	833,546.80	10,232.74	823,314.06	0.00	0.00
Support Serv - Pupil	348,871.55	0.00	348,871.55	0.00	0.00
Support Serv - Instructional	693,375.30	2,159.58	691,215.72	0.00	0.00
Support Serv - Board of Ed	27,289.53	0.00	27,289.53	0.00	0.00
Support Serv - Executive Adm	170,852.96	730.75	170,122.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,609.55	0.00	10,609.55	0.00	0.00
Support Serv - Business	628,191.10	1,821.62	676.50	625,692.98	625,692.98
Operations and Maintenance	160,214.17	1,622.70	70,000.00	88,591.47	0.00
Pupil Transportation	17,348.71	0.00	17,348.71	0.00	0.00
Support Serv - Planning & Research	120,265.71	0.00	120,265.71	0.00	0.00
Support Serv - Communication	21,961.11	0.00	21,961.11	0.00	0.00
Support Serv - Staff & Personnel	60,633.97	0.00	118.00	60,515.97	60,515.97
Support Serv - Technology	297,721.32	3,940.56	4,953.52	288,827.24	288,827.24
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	0.00	0.00	0.00	0.00	0.00
Community Services	763,522.40	7,431.33	756,091.07	0.00	0.00
Payments to Government Agencies	98,025.01	98,025.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,980,015.38	47,462.69	7,932,552.69	0.00	0.00
Support Serv - Pupil	8,458,141.90	14,974.11	8,443,167.79	0.00	0.00
Support Serv - Instructional	907,121.28	3,414.14	903,707.14	0.00	0.00
Support Serv - Board of Ed	40,629.24	0.00	40,629.24	0.00	0.00
Support Serv - Executive Adm	82,276.02	730.75	81,545.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	516,791.18	1,708.77	515,082.41	0.00	0.00
Support Serv - Business	70,371.81	13,592.36	0.00	56,779.45	56,779.45
Operations and Maintenance	466,443.77	25,603.04	0.00	440,840.73	0.00
Pupil Transportation	279,581.87	22,149.00	257,432.87	0.00	0.00
Support Serv - Planning & Research	281,558.80	1,096.51	280,462.29	0.00	0.00
Support Serv - Communication	7,928.90	0.00	7,928.90	0.00	0.00
Support Serv - Staff & Personnel	73,707.26	0.00	2,660.92	71,046.34	71,046.34
Support Serv - Technology	190,032.93	4,487.91	0.00	185,545.02	185,545.02
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	149.01	0.00	149.01	0.00	0.00
Community Services	15,428.80	0.00	15,428.80	0.00	0.00
Payments to Government Agencies	2,156,778.93	2,156,778.93	0.00	0.00	0.00
Facilities Acquisition	4,606.00	4,606.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	117,625.00	117,625.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,901,617.27	**2,540,193.50**	**21,543,584.57**	**1,817,839.20**	**1,288,407.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,303,996.30	60,700.11	16,243,296.19	0.00	0.00
Support Serv - Pupil	1,449,263.26	0.00	1,449,263.26	0.00	0.00
Support Serv - Instructional	670,661.60	0.00	670,661.60	0.00	0.00
Support Serv - Board of Ed	105,588.37	0.00	105,588.37	0.00	0.00
Support Serv - Executive Adm	353,487.15	0.00	353,487.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,905,678.81	0.00	1,905,678.81	0.00	0.00
Support Serv - Business	388,567.67	7,179.51	0.00	381,388.16	381,388.16
Operations and Maintenance	2,310,186.16	41,992.68	0.00	2,268,193.48	0.00
Pupil Transportation	1,791,694.42	47,985.00	1,743,709.42	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	106.51	0.00	106.51	0.00	0.00
Support Serv - Technology	473,464.80	5,020.61	0.00	468,444.19	468,444.19
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	501,746.76	0.00	501,746.76	0.00	0.00
Community Services	172,158.35	0.00	172,158.35	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	1,540,772.48	915,972.75	624,799.73	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 **	3,405,336.54	3,405,336.54	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 *	29,270.00	0.00	29,270.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,477,595.18	**4,484,187.20**	**23,875,382.15**	**3,118,025.83**	**849,832.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34040 Palo Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,951.86	0.00	8,951.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	446.61	0.00	446.61	0.00	0.00
Support Serv - Board of Ed	8,595.11	0.00	8,595.11	0.00	0.00
Support Serv - Executive Adm	391.21	0.00	391.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,907.14	143.20	0.00	22,763.94	22,763.94
Operations and Maintenance	55,526.95	0.00	0.00	55,526.95	0.00
Pupil Transportation	1,316.05	0.00	1,316.05	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	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	378.63	0.00	378.63	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 **	33,050.00	33,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	131,563.56	**33,193.20**	**20,079.47**	**78,290.89**	**22,763.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,908,237.57	0.00	10,908,237.57	0.00	0.00
Support Serv - Pupil	906,842.33	0.00	906,842.33	0.00	0.00
Support Serv - Instructional	393,659.36	0.00	393,659.36	0.00	0.00
Support Serv - Board of Ed	76,142.88	0.00	76,142.88	0.00	0.00
Support Serv - Executive Adm	289,409.40	0.00	289,409.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,224,358.81	0.00	1,224,358.81	0.00	0.00
Support Serv - Business	294,236.76	28,324.74	14,939.51	250,972.51	250,972.51
Operations and Maintenance	1,704,193.09	29,646.11	3,566.00	1,670,980.98	0.00
Pupil Transportation	955,379.71	0.00	955,379.71	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	11,530.01	0.00	650.00	10,880.01	10,880.01
Support Serv - Technology	527,881.60	94,836.14	19,387.67	413,657.79	413,657.79
Support Serv - Pupil Accounting	34,214.00	0.00	34,214.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,213.63	62.64	321,150.99	0.00	0.00
Community Services	24,044.28	0.00	24,044.28	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	848,876.33	406,702.39	442,173.94	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 **	5,043,204.00	5,043,204.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,516,646.11	1,516,646.11	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
	25,109,597.87	**7,148,950.13**	**15,614,156.45**	**2,346,491.29**	**675,510.31**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,191,522.55	75,343.85	10,116,178.70	0.00	0.00
Support Serv - Pupil	818,551.44	0.00	818,551.44	0.00	0.00
Support Serv - Instructional	426,962.21	0.00	426,962.21	0.00	0.00
Support Serv - Board of Ed	49,037.05	0.00	49,037.05	0.00	0.00
Support Serv - Executive Adm	267,124.64	0.00	267,124.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,086,406.19	0.00	1,086,406.19	0.00	0.00
Support Serv - Business	322,977.75	9,513.86	25,142.74	288,321.15	288,321.15
Operations and Maintenance	1,611,459.21	3,599.00	0.00	1,607,860.21	0.00
Pupil Transportation	1,147,577.13	12,495.00	1,135,082.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,081.01	0.00	7,081.01	0.00	0.00
Support Serv - Staff & Personnel	12,557.17	0.00	6,081.84	6,475.33	6,475.33
Support Serv - Technology	338,693.80	51,612.06	12,571.64	274,510.10	274,510.10
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	354,754.16	0.00	354,754.16	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,591.00	10,591.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	708,321.56	339,501.34	368,820.22	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 **	3,095,625.02	3,095,625.02	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
	20,449,241.89	**3,598,281.13**	**14,673,793.97**	**2,177,166.79**	**569,306.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,330,589.94	0.00	10,330,589.94	0.00	0.00
Support Serv - Pupil	581,975.45	0.00	581,975.45	0.00	0.00
Support Serv - Instructional	282,393.67	0.00	282,393.67	0.00	0.00
Support Serv - Board of Ed	57,748.48	0.00	57,748.48	0.00	0.00
Support Serv - Executive Adm	244,588.49	0.00	244,588.49	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	1,030,288.78	0.00	1,030,288.78	0.00	0.00
Support Serv - Business	280,387.28	76,413.41	0.00	203,973.87	203,973.87
Operations and Maintenance	1,443,597.95	56,032.10	0.00	1,387,565.85	0.00
Pupil Transportation	1,137,912.13	198,286.00	939,626.13	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	235.00	0.00	235.00	0.00	0.00
Support Serv - Technology	451,757.49	49,850.60	41,388.70	360,518.19	360,518.19
Support Serv - Pupil Accounting	53,595.95	0.00	53,595.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	541,040.50	0.00	541,040.50	0.00	0.00
Community Services	137,795.28	0.00	137,795.28	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	703,324.47	313,494.87	389,829.60	0.00	0.00
Community Services	162,707.16	0.00	162,707.16	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
Debt Service Funds					
All Costs **	2,573,142.62	2,573,142.62	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
	20,018,080.64	**3,267,219.60**	**14,798,803.13**	**1,952,057.91**	**564,492.06**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,643,420.00	3,675.15	5,639,744.85	0.00	0.00
Support Serv - Pupil	319,088.08	0.00	319,088.08	0.00	0.00
Support Serv - Instructional	112,118.92	0.00	112,118.92	0.00	0.00
Support Serv - Board of Ed	150,663.15	0.00	150,663.15	0.00	0.00
Support Serv - Executive Adm	210,983.47	0.00	210,983.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	726,847.89	0.00	726,847.89	0.00	0.00
Support Serv - Business	247,737.96	12,136.27	5,509.50	230,092.19	230,092.19
Operations and Maintenance	698,579.67	0.00	0.00	698,579.67	0.00
Pupil Transportation	551,081.84	7,721.00	543,360.84	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	8,093.11	0.00	0.00	8,093.11	8,093.11
Support Serv - Technology	184,361.58	21,803.56	350.00	162,208.02	162,208.02
Support Serv - Pupil Accounting	20,561.98	0.00	20,561.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,486.95	1,473.48	142,013.47	0.00	0.00
Community Services	27,677.44	0.00	27,677.44	0.00	0.00
Payments to Government Agencies	35,173.47	35,173.47	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	355,923.64	154,620.55	201,303.09	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 **	1,881,515.46	1,881,515.46	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
	11,317,314.61	**2,118,118.94**	**8,100,222.68**	**1,098,972.99**	**400,393.32**

Michigan Department of Education
Costs for the Development of 2015-2016 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	158,620.00	0.00	158,620.00	0.00	0.00
Support Serv - Pupil	9,506.00	0.00	9,506.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	42,161.00	0.00	42,161.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	809.00	0.00	0.00	809.00	809.00
Operations and Maintenance	51,245.00	20,135.00	0.00	31,110.00	0.00
Pupil Transportation	3,570.00	0.00	3,570.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	265,911.00	**20,135.00**	**213,857.00**	**31,919.00**	**809.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	233,493.00	0.00	233,493.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,338.00	0.00	10,338.00	0.00	0.00
Support Serv - Board of Ed	15,401.00	0.00	15,401.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	23,953.00	0.00	0.00	23,953.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	285,225.00	**0.00**	**261,272.00**	**23,953.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	109,240.00	0.00	109,240.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,111.00	0.00	13,111.00	0.00	0.00
Support Serv - Board of Ed	9,918.00	0.00	9,918.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	33,005.00	20,296.00	0.00	12,709.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	165,274.00	**20,296.00**	**132,269.00**	**12,709.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	96,355.03	0.00	96,355.03	0.00	0.00
Support Serv - Pupil	33,068.34	0.00	33,068.34	0.00	0.00
Support Serv - Instructional	67,086.00	0.00	67,086.00	0.00	0.00
Support Serv - Board of Ed	33,304.45	0.00	33,304.45	0.00	0.00
Support Serv - Executive Adm	221,233.07	0.00	221,233.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	34,772.88	65.02	0.00	34,707.86	34,707.86
Operations and Maintenance	21,849.78	0.00	0.00	21,849.78	0.00
Pupil Transportation	53,361.36	0.00	53,361.36	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	76,965.58	0.00	0.00	76,965.58	76,965.58
Support Serv - Technology	65,003.93	0.00	0.00	65,003.93	65,003.93
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	244,588.79	0.00	244,588.79	0.00	0.00
Payments to Government Agencies	741,495.90	741,495.90	0.00	0.00	0.00
Facilities Acquisition	54,724.00	54,724.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,290,008.42	0.00	2,290,008.42	0.00	0.00
Support Serv - Pupil	504,290.77	0.00	504,290.77	0.00	0.00
Support Serv - Instructional	227,637.40	0.00	227,637.40	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	50,290.60	0.00	50,290.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	89,152.32	0.00	89,152.32	0.00	0.00
Support Serv - Business	136,243.49	167.77	0.00	136,075.72	136,075.72
Operations and Maintenance	124,288.95	0.00	0.00	124,288.95	0.00
Pupil Transportation	764,700.33	68,000.00	696,700.33	0.00	0.00
Support Serv - Planning & Research	86,718.59	0.00	86,718.59	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	46,452.00	0.00	46,452.00	0.00	0.00
Support Serv - Technology	114,122.92	0.00	57,879.00	56,243.92	56,243.92
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	58,956.87	0.00	58,956.87	0.00	0.00
Payments to Government Agencies	93,320.63	93,320.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	6,329,992.40	**957,773.32**	**4,857,083.34**	**515,135.74**	**368,997.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,650,482.11	0.00	6,650,482.11	0.00	0.00
Support Serv - Pupil	397,283.82	0.00	397,283.82	0.00	0.00
Support Serv - Instructional	410,492.84	43,645.99	366,846.85	0.00	0.00
Support Serv - Board of Ed	69,187.99	0.00	69,187.99	0.00	0.00
Support Serv - Executive Adm	277,598.11	0.00	277,598.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,062.35	0.00	745,062.35	0.00	0.00
Support Serv - Business	198,424.63	0.00	8,528.44	189,896.19	189,896.19
Operations and Maintenance	990,512.01	9,406.40	0.00	981,105.61	0.00
Pupil Transportation	776,720.20	6,218.00	770,502.20	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	28,040.67	0.00	8,985.12	19,055.55	19,055.55
Support Serv - Technology	111,851.61	12,337.00	6,590.43	92,924.18	92,924.18
Support Serv - Pupil Accounting	64,498.92	0.00	64,498.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,257.34	0.00	252,257.34	0.00	0.00
Community Services	82,202.46	9,820.18	72,382.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,299.27	1,299.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	39,118.09	0.00	39,118.09	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	5,305.75	0.00	5,143.49	162.26	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	649,809.40	324,862.82	324,946.58	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 **	1,011,588.55	1,011,588.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,350.30	18,350.30	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
	12,780,086.42	**1,437,528.51**	**10,059,414.12**	**1,283,143.79**	**301,875.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,011,184.56	1,953.60	2,009,230.96	0.00	0.00
Support Serv - Pupil	176,553.83	0.00	176,553.83	0.00	0.00
Support Serv - Instructional	168,801.73	16,079.00	152,722.73	0.00	0.00
Support Serv - Board of Ed	42,406.61	0.00	42,406.61	0.00	0.00
Support Serv - Executive Adm	133,537.33	0.00	133,537.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	297,532.38	3,208.34	294,324.04	0.00	0.00
Support Serv - Business	269,196.50	20,313.69	0.00	248,882.81	248,882.81
Operations and Maintenance	424,339.99	39,436.33	0.00	384,903.66	0.00
Pupil Transportation	302,934.07	11,215.00	291,719.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,437.52	0.00	0.00	55,437.52	55,437.52
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	118,169.07	6,096.36	112,072.71	0.00	0.00
Community Services	4,622.70	0.00	4,622.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	93,343.00	93,343.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	275,580.85	137,664.94	137,915.91	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 **	4,925,670.04	4,925,670.04	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
	9,299,310.18	**5,254,980.30**	**3,355,105.89**	**689,223.99**	**304,320.33**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,521,888.86	46,824.26	6,475,064.60	0.00	0.00
Support Serv - Pupil	436,102.69	0.00	436,102.69	0.00	0.00
Support Serv - Instructional	100,522.19	0.00	100,522.19	0.00	0.00
Support Serv - Board of Ed	93,973.82	431.68	93,542.14	0.00	0.00
Support Serv - Executive Adm	232,246.50	0.00	232,246.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	789,706.19	0.00	789,706.19	0.00	0.00
Support Serv - Business	221,934.74	7,523.04	0.00	214,411.70	214,411.70
Operations and Maintenance	945,531.50	1,599.00	0.00	943,932.50	0.00
Pupil Transportation	670,329.39	95,308.00	575,021.39	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	269,947.55	0.00	30,942.73	239,004.82	239,004.82
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	252,820.23	59,497.03	193,323.20	0.00	0.00
Community Services	9,351.45	0.00	9,351.45	0.00	0.00
Payments to Government Agencies	26,186.77	26,186.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	572,102.74	246,462.61	325,640.13	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 **	579,040.00	579,040.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,447.92	93,447.92	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
	11,815,132.54	**1,156,320.31**	**9,261,463.21**	**1,397,349.02**	**453,416.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,212,046.82	0.00	5,212,046.82	0.00	0.00
Support Serv - Pupil	241,071.61	0.00	241,071.61	0.00	0.00
Support Serv - Instructional	179,575.65	0.00	179,575.65	0.00	0.00
Support Serv - Board of Ed	106,028.18	0.00	106,028.18	0.00	0.00
Support Serv - Executive Adm	219,249.04	0.00	219,249.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	562,699.73	0.00	562,699.73	0.00	0.00
Support Serv - Business	130,135.62	49,731.56	0.00	80,404.06	80,404.06
Operations and Maintenance	649,590.02	0.00	0.00	649,590.02	0.00
Pupil Transportation	483,064.68	15,644.00	467,420.68	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	977.45	0.00	977.45	0.00	0.00
Support Serv - Technology	110,556.12	27,197.10	0.00	83,359.02	83,359.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,185.90	0.00	1,185.90	0.00	0.00
Support Serv - Other	200,694.95	0.00	200,694.95	0.00	0.00
Community Services	7,483.54	0.00	7,483.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,010.33	6,010.33	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	608,029.35	268,303.76	339,725.59	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 **	780,037.50	780,037.50	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
	9,498,436.49	**1,146,924.25**	**7,538,159.14**	**813,353.10**	**163,763.08**

Michigan Department of Education
Costs for the Development of 2015-2016 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	107,278.00	0.00	107,278.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	58,836.00	0.00	58,836.00	0.00	0.00
Support Serv - Board of Ed	12,610.00	0.00	12,610.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,755.00	0.00	269,755.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,318.00	0.00	0.00	3,318.00	0.00
Pupil Transportation	5,876.00	0.00	5,876.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,178.00	0.00	2,178.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	459,851.00	**0.00**	**456,533.00**	**3,318.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,486,131.91	0.00	2,486,131.91	0.00	0.00
Support Serv - Pupil	97,965.49	0.00	97,965.49	0.00	0.00
Support Serv - Instructional	62,890.06	5,053.59	57,836.47	0.00	0.00
Support Serv - Board of Ed	29,215.66	0.00	29,215.66	0.00	0.00
Support Serv - Executive Adm	90,921.34	0.00	90,921.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	253,333.15	0.00	253,333.15	0.00	0.00
Support Serv - Business	101,644.50	5,447.63	0.00	96,196.87	96,196.87
Operations and Maintenance	421,410.17	2,238.12	0.00	419,172.05	0.00
Pupil Transportation	237,309.15	293.17	237,015.98	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	1,724.68	0.00	0.00	1,724.68	1,724.68
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	22,278.34	0.00	22,278.34	0.00	0.00
Community Services	256.92	0.00	256.92	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	86,349.64	0.00	86,349.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	791.10	0.00	791.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	26,718.92	0.00	26,718.92	0.00	0.00
Support Serv - Grant Writer	2,643.52	0.00	2,643.52	0.00	0.00
Support Serv - School Adm	2,593.35	0.00	2,593.35	0.00	0.00
Support Serv - Business	26,384.51	0.00	0.00	26,384.51	26,384.51
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	13,125.05	0.00	13,125.05	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	953.12	0.00	953.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	421,795.39	144,317.64	277,477.75	0.00	0.00
Community Services	12,557.79	6,787.00	5,770.79	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 **	761,788.34	761,788.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	656,095.40	656,095.40	0.00	0.00	0.00
Trust Funds					
All Costs *	64,791.19	0.00	64,791.19	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
	5,881,668.69	**1,582,020.89**	**3,756,169.69**	**543,478.11**	**124,306.06**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,242,476.43	2,205.05	5,240,271.38	0.00	0.00
Support Serv - Pupil	167,956.50	0.00	167,956.50	0.00	0.00
Support Serv - Instructional	156,284.30	18,108.65	138,175.65	0.00	0.00
Support Serv - Board of Ed	72,030.00	0.00	72,030.00	0.00	0.00
Support Serv - Executive Adm	183,012.88	0.00	183,012.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,898.88	0.00	370,898.88	0.00	0.00
Support Serv - Business	216,639.52	0.00	0.00	216,639.52	216,639.52
Operations and Maintenance	876,116.84	81,787.80	0.00	794,329.04	0.00
Pupil Transportation	477,908.19	90,434.00	387,474.19	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	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	940.67	0.00	940.67	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	653.25	0.00	0.00	653.25	653.25
Operations and Maintenance	35,382.80	0.00	28,987.73	6,395.07	0.00
Pupil Transportation	9,800.00	0.00	9,800.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	590,841.83	195,202.55	395,639.28	0.00	0.00
Community Services	12,333.99	0.00	12,333.99	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
Debt Service Funds					
All Costs **	377,807.68	377,807.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	91,132.62	91,132.62	0.00	0.00	0.00
Trust Funds					
All Costs *	102,568.78	0.00	102,568.78	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
	8,984,785.16	**856,678.35**	**7,110,089.93**	**1,018,016.88**	**217,292.77**

Michigan Department of Education
Costs for the Development of 2015-2016 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	23,368,377.46	163,662.41	23,204,715.05	0.00	0.00
Support Serv - Pupil	2,289,265.78	1,771.57	2,287,494.21	0.00	0.00
Support Serv - Instructional	1,840,983.06	23,105.41	1,817,877.65	0.00	0.00
Support Serv - Board of Ed	73,469.63	0.00	73,469.63	0.00	0.00
Support Serv - Executive Adm	280,316.63	223.00	280,093.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,733,378.04	5,164.00	1,728,214.04	0.00	0.00
Support Serv - Business	376,729.69	0.00	0.00	376,729.69	376,729.69
Operations and Maintenance	2,294,206.65	39,800.87	0.00	2,254,405.78	0.00
Pupil Transportation	1,581,858.11	161,814.30	1,420,043.81	0.00	0.00
Support Serv - Planning & Research	846.09	0.00	846.09	0.00	0.00
Support Serv - Communication	42,919.74	0.00	42,919.74	0.00	0.00
Support Serv - Staff & Personnel	293,226.62	2,166.12	15,830.78	275,229.72	275,229.72
Support Serv - Technology	477,146.43	0.00	0.00	477,146.43	477,146.43
Support Serv - Pupil Accounting	15,625.52	0.00	15,625.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	659,444.81	0.00	659,444.81	0.00	0.00
Community Services	20,344.69	0.00	20,344.69	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	116,326.28	0.00	83,455.01	32,871.27	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	1,295,177.50	780,707.01	514,470.49	0.00	0.00
Community Services	458,413.25	21,316.92	437,096.33	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 **	5,415,902.50	5,415,902.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	620,339.96	620,339.96	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
	43,254,298.44	**7,235,974.07**	**32,601,941.48**	**3,416,382.89**	**1,129,105.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,783,799.79	5,497.25	3,778,302.54	0.00	0.00
Support Serv - Pupil	88,696.70	0.00	88,696.70	0.00	0.00
Support Serv - Instructional	141,985.67	4,589.82	137,395.85	0.00	0.00
Support Serv - Board of Ed	39,988.57	0.00	39,988.57	0.00	0.00
Support Serv - Executive Adm	164,999.37	148.10	164,851.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	334,587.76	0.00	334,587.76	0.00	0.00
Support Serv - Business	118,415.21	2,898.79	0.00	115,516.42	115,516.42
Operations and Maintenance	447,368.42	3,933.46	5,288.73	438,146.23	0.00
Pupil Transportation	461,218.24	0.00	461,218.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,668.47	0.00	17,668.47	0.00	0.00
Support Serv - Staff & Personnel	50,962.51	0.00	18,365.94	32,596.57	32,596.57
Support Serv - Technology	55,299.20	20,487.63	0.00	34,811.57	34,811.57
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	273,479.07	5,652.29	267,826.78	0.00	0.00
Community Services	6,613.00	0.00	6,613.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,035.00	2,035.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,827.48	145,831.37	125,996.11	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 **	2,678,191.50	2,678,191.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	198,462.29	198,462.29	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	513,480.69	513,480.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,649,078.94	**3,581,208.19**	**5,446,799.96**	**621,070.79**	**182,924.56**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,146,317.05	160,769.70	8,985,547.35	0.00	0.00
Support Serv - Pupil	730,178.86	0.00	730,178.86	0.00	0.00
Support Serv - Instructional	568,881.42	120,726.72	448,154.70	0.00	0.00
Support Serv - Board of Ed	47,656.96	0.00	47,656.96	0.00	0.00
Support Serv - Executive Adm	228,459.76	0.00	228,459.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,267,537.98	0.00	1,267,537.98	0.00	0.00
Support Serv - Business	319,142.21	18,295.55	0.00	300,846.66	300,846.66
Operations and Maintenance	1,621,477.54	7,650.09	0.00	1,613,827.45	0.00
Pupil Transportation	794,770.99	1,066.23	793,704.76	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	27,326.02	0.00	12,097.67	15,228.35	15,228.35
Support Serv - Technology	64,706.34	0.00	44,575.83	20,130.51	20,130.51
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	284,891.14	0.00	284,891.14	0.00	0.00
Community Services	17,545.08	0.00	17,545.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	162,178.83	162,178.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,004.64	0.00	1,916.64	88.00	88.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	673,645.59	347,844.61	325,800.98	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 **	2,399,704.00	2,399,704.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,706.49	32,706.49	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
	18,389,130.90	**3,250,942.22**	**13,188,067.71**	**1,950,120.97**	**336,293.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,477,036.00	4,191.00	1,472,845.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,318.00	0.00	9,318.00	0.00	0.00
Support Serv - Board of Ed	12,561.00	0.00	12,561.00	0.00	0.00
Support Serv - Executive Adm	272,033.00	0.00	272,033.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,572.00	0.00	208,572.00	0.00	0.00
Support Serv - Business	6,275.00	0.00	0.00	6,275.00	6,275.00
Operations and Maintenance	235,421.00	54,121.00	0.00	181,300.00	0.00
Pupil Transportation	758.00	0.00	758.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	130,210.00	0.00	0.00	130,210.00	130,210.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,936.00	0.00	37,936.00	0.00	0.00
Community Services	12,478.00	0.00	12,478.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,563.00	104,679.00	15,884.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	2,523,161.00	**162,991.00**	**2,042,385.00**	**317,785.00**	**136,485.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
37902 Morey Montessori Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	608,554.00	22,514.96	586,039.04	0.00	0.00
Support Serv - Pupil	19,335.63	0.00	19,335.63	0.00	0.00
Support Serv - Instructional	30,986.35	7,781.13	23,205.22	0.00	0.00
Support Serv - Board of Ed	9,248.00	0.00	9,248.00	0.00	0.00
Support Serv - Executive Adm	129,130.99	0.00	129,130.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,268.09	2,900.00	109,368.09	0.00	0.00
Support Serv - Business	5,114.64	5,114.64	0.00	0.00	0.00
Operations and Maintenance	215,355.46	5,200.00	0.00	210,155.46	0.00
Pupil Transportation	34,815.50	0.00	34,815.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,511.34	0.00	23,511.34	0.00	0.00
Support Serv - Staff & Personnel	3,642.68	0.00	0.00	3,642.68	3,642.68
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	1,213.72	0.00	1,213.72	0.00	0.00
Community Services	4,297.39	0.00	4,297.39	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	51,408.97	0.00	51,408.97	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
	1,248,882.76	**43,510.73**	**991,573.89**	**213,798.14**	**3,642.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,153.50	66.59	4,086.91	0.00	0.00
Support Serv - Pupil	262,316.99	723.64	261,593.35	0.00	0.00
Support Serv - Instructional	2,586,575.56	46,627.59	2,539,947.97	0.00	0.00
Support Serv - Board of Ed	44,801.47	0.00	44,801.47	0.00	0.00
Support Serv - Executive Adm	396,239.49	751.42	395,488.07	0.00	0.00
Support Serv - Grant Writer	46,023.18	0.00	46,023.18	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,335,606.86	35,418.13	9,632.00	1,290,556.73	1,290,556.73
Operations and Maintenance	491,204.10	6,264.29	3,932.25	481,007.56	0.00
Pupil Transportation	49,840.76	0.00	49,840.76	0.00	0.00
Support Serv - Planning & Research	185,406.50	0.00	185,406.50	0.00	0.00
Support Serv - Communication	189,476.28	397.37	189,078.91	0.00	0.00
Support Serv - Staff & Personnel	583,053.26	1,135.40	1,048.40	580,869.46	580,869.46
Support Serv - Technology	4,292,342.10	499,700.07	0.00	3,792,642.03	3,792,642.03
Support Serv - Pupil Accounting	24,255.47	0.00	24,255.47	0.00	0.00
Support Serv - Central - Other	73,249.98	0.00	73,249.98	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	84,144.30	5,179.99	78,964.31	0.00	0.00
Payments to Government Agencies	3,443,611.83	3,443,611.83	0.00	0.00	0.00
Facilities Acquisition	40,590.22	40,590.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,899,472.17	145,040.85	15,754,431.32	0.00	0.00
Support Serv - Pupil	15,303,825.44	42,673.87	15,261,151.57	0.00	0.00
Support Serv - Instructional	3,101,149.80	95,927.54	3,005,222.26	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	1,082,510.92	59,950.62	1,022,560.30	0.00	0.00
Support Serv - Business	302,235.92	178,575.72	0.00	123,660.20	123,660.20
Operations and Maintenance	1,604,938.33	40,186.93	0.00	1,564,751.40	0.00
Pupil Transportation	3,238,440.31	27,268.80	3,211,171.51	0.00	0.00
Support Serv - Planning & Research	57,962.00	0.00	57,962.00	0.00	0.00
Support Serv - Communication	57,941.77	0.00	57,941.77	0.00	0.00
Support Serv - Staff & Personnel	8,587.49	0.00	3,500.00	5,087.49	5,087.49
Support Serv - Technology	509,900.58	251,465.07	0.00	258,435.51	258,435.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,605.75	52,563.75	30,042.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	732,741.05	0.00	732,741.05	0.00	0.00
Payments to Government Agencies	11,654,560.80	11,654,560.80	0.00	0.00	0.00
Facilities Acquisition	122,362.46	122,362.46	0.00	0.00	0.00
Debt Service Funds					
All Costs **	79,462.50	79,462.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	532,700.86	532,700.86	0.00	0.00	0.00
Trust Funds					
All Costs *	68,714.78	0.00	68,714.78	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	238,697.34	238,697.34	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,811,702.12	**17,601,903.65**	**43,112,788.09**	**8,097,010.38**	**6,051,251.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,948,412.32	29,821.33	16,918,590.99	0.00	0.00
Support Serv - Pupil	662,807.43	0.00	662,807.43	0.00	0.00
Support Serv - Instructional	352,619.81	0.00	352,619.81	0.00	0.00
Support Serv - Board of Ed	43,060.17	0.00	43,060.17	0.00	0.00
Support Serv - Executive Adm	303,495.99	0.00	303,495.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,566,852.55	0.00	1,566,852.55	0.00	0.00
Support Serv - Business	472,570.78	45,839.13	93,558.25	333,173.40	333,173.40
Operations and Maintenance	1,601,386.57	0.00	0.00	1,601,386.57	0.00
Pupil Transportation	1,245,829.25	0.00	1,245,829.25	0.00	0.00
Support Serv - Planning & Research	24,897.28	0.00	24,897.28	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	469,037.87	8,541.15	51,501.00	408,995.72	408,995.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	621,116.31	0.00	621,116.31	0.00	0.00
Community Services	225,360.07	0.00	225,360.07	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	41,293.48	0.00	30,557.18	10,736.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	931,028.88	478,180.87	452,848.01	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 **	3,180,919.63	3,180,919.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,197,717.96	11,197,717.96	0.00	0.00	0.00
Trust Funds					
All Costs *	978.60	0.00	978.60	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	6,403,398.03	6,403,398.03	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,292,782.98	**21,344,418.10**	**22,594,072.89**	**2,354,291.99**	**742,169.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,741,232.61	11,480.04	7,729,752.57	0.00	0.00
Support Serv - Pupil	399,899.97	0.00	399,899.97	0.00	0.00
Support Serv - Instructional	191,694.94	0.00	191,694.94	0.00	0.00
Support Serv - Board of Ed	42,701.61	0.00	42,701.61	0.00	0.00
Support Serv - Executive Adm	238,680.09	0.00	238,680.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	862,525.02	4,257.00	858,268.02	0.00	0.00
Support Serv - Business	229,916.63	0.00	0.00	229,916.63	229,916.63
Operations and Maintenance	816,917.47	299.90	0.00	816,617.57	0.00
Pupil Transportation	190,408.19	0.00	190,408.19	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	237,660.29	15,194.50	222,465.79	0.00	0.00
Community Services	19,316.18	0.00	19,316.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,693.25	48,485.16	24,208.09	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	545,095.51	279,563.44	265,532.07	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 **	3,403,605.81	3,403,605.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	128,756.65	128,756.65	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
	15,121,104.22	**3,891,642.50**	**10,182,927.52**	**1,046,534.20**	**229,916.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,518,454.68	4,028.56	7,514,426.12	0.00	0.00
Support Serv - Pupil	167,540.13	0.00	167,540.13	0.00	0.00
Support Serv - Instructional	364,748.96	66,956.62	297,792.34	0.00	0.00
Support Serv - Board of Ed	129,445.20	4,251.42	125,193.78	0.00	0.00
Support Serv - Executive Adm	255,149.38	0.00	255,149.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,405.84	0.00	549,405.84	0.00	0.00
Support Serv - Business	196,371.64	19,471.19	0.00	176,900.45	176,900.45
Operations and Maintenance	1,220,738.55	33,477.70	0.00	1,187,260.85	0.00
Pupil Transportation	894,268.95	0.00	894,268.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	672.48	0.00	672.48	0.00	0.00
Support Serv - Staff & Personnel	2,996.17	0.00	2,996.17	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	15,319.50	0.00	15,319.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,923.93	0.00	365,923.93	0.00	0.00
Community Services	174,295.21	0.00	174,295.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,656.95	6,656.95	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,395.15	244,135.47	239,259.68	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 **	598,097.24	598,097.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	371,977.37	371,977.37	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
	13,315,457.33	**1,349,052.52**	**10,602,243.51**	**1,364,161.30**	**176,900.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,317,413.32	41,342.86	7,276,070.46	0.00	0.00
Support Serv - Pupil	225,966.84	0.00	225,966.84	0.00	0.00
Support Serv - Instructional	85,588.12	482.99	85,105.13	0.00	0.00
Support Serv - Board of Ed	49,586.15	0.00	49,586.15	0.00	0.00
Support Serv - Executive Adm	286,885.85	0.00	286,885.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,886.80	0.00	778,886.80	0.00	0.00
Support Serv - Business	192,302.73	14,788.02	0.00	177,514.71	177,514.71
Operations and Maintenance	1,019,337.74	0.00	0.00	1,019,337.74	0.00
Pupil Transportation	459,767.22	0.00	459,767.22	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	326,468.55	48,298.90	0.00	278,169.65	278,169.65
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	362,054.32	36,952.24	325,102.08	0.00	0.00
Community Services	144,803.81	0.00	144,803.81	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	472,874.25	188,583.28	284,290.97	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 **	2,387,374.91	2,387,374.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	237,357.53	237,357.53	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
	14,346,668.14	**2,955,180.73**	**9,916,465.31**	**1,475,022.10**	**455,684.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,029,633.07	719.96	4,028,913.11	0.00	0.00
Support Serv - Pupil	178,020.70	0.00	178,020.70	0.00	0.00
Support Serv - Instructional	129,161.57	8,426.39	120,735.18	0.00	0.00
Support Serv - Board of Ed	40,239.64	0.00	40,239.64	0.00	0.00
Support Serv - Executive Adm	239,714.05	0.00	239,714.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	438,883.59	0.00	438,883.59	0.00	0.00
Support Serv - Business	82,004.84	7,795.95	6,260.62	67,948.27	67,948.27
Operations and Maintenance	747,446.35	17,783.06	0.00	729,663.29	0.00
Pupil Transportation	420,009.00	0.00	420,009.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,881.59	727.62	0.00	51,153.97	51,153.97
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	254,784.73	0.00	254,784.73	0.00	0.00
Community Services	8,564.21	0.00	8,564.21	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	413,988.18	174,439.89	239,548.29	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 **	388,658.01	388,658.01	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
	7,422,989.53	**598,550.88**	**5,975,673.12**	**848,765.53**	**119,102.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,780,690.80	15,079.40	6,765,611.40	0.00	0.00
Support Serv - Pupil	335,569.37	0.00	335,569.37	0.00	0.00
Support Serv - Instructional	480,400.02	0.00	480,400.02	0.00	0.00
Support Serv - Board of Ed	80,118.91	0.00	80,118.91	0.00	0.00
Support Serv - Executive Adm	250,068.06	0.00	250,068.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,114.17	0.00	588,114.17	0.00	0.00
Support Serv - Business	323,303.75	127,308.82	0.00	195,994.93	195,994.93
Operations and Maintenance	1,159,678.42	0.00	0.00	1,159,678.42	0.00
Pupil Transportation	334,495.79	0.00	334,495.79	0.00	0.00
Support Serv - Planning & Research	12,087.50	0.00	12,087.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,038.42	0.00	1,038.42	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,674.62	0.00	318,674.62	0.00	0.00
Community Services	2,906.11	0.00	2,906.11	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	122.59	0.00	0.00	122.59	122.59
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,484.98	215,455.99	302,028.99	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 **	1,909,484.00	1,909,484.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,094,237.51	**2,267,328.21**	**9,471,113.36**	**1,355,795.94**	**196,117.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,951,102.69	114,357.19	6,836,745.50	0.00	0.00
Support Serv - Pupil	318,427.71	0.00	318,427.71	0.00	0.00
Support Serv - Instructional	102,940.08	2,195.72	100,744.36	0.00	0.00
Support Serv - Board of Ed	51,527.64	0.00	51,527.64	0.00	0.00
Support Serv - Executive Adm	399,185.09	162.27	399,022.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	639,586.19	0.00	639,586.19	0.00	0.00
Support Serv - Business	20,130.37	10,643.37	0.00	9,487.00	9,487.00
Operations and Maintenance	1,034,971.37	1,303.84	0.00	1,033,667.53	0.00
Pupil Transportation	650,402.43	510.00	649,892.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	128,331.09	0.00	0.00	128,331.09	128,331.09
Support Serv - Pupil Accounting	12,883.50	0.00	12,883.50	0.00	0.00
Support Serv - Central - Other	37,500.59	0.00	37,500.59	0.00	0.00
Support Serv - Other	297,165.18	6,824.04	290,341.14	0.00	0.00
Community Services	18,169.97	0.00	18,169.97	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	452,282.68	192,831.54	259,451.14	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 **	789,687.50	789,687.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	213,344.95	213,344.95	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
	12,117,639.03	**1,331,860.42**	**9,614,292.99**	**1,171,485.62**	**137,818.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,060,954.57	35,535.51	8,025,419.06	0.00	0.00
Support Serv - Pupil	282,764.32	14.90	282,749.42	0.00	0.00
Support Serv - Instructional	310,700.24	0.00	310,700.24	0.00	0.00
Support Serv - Board of Ed	54,959.94	0.00	54,959.94	0.00	0.00
Support Serv - Executive Adm	248,487.73	0.00	248,487.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,013,566.18	0.00	1,013,566.18	0.00	0.00
Support Serv - Business	187,725.82	10,438.15	35,243.29	142,044.38	142,044.38
Operations and Maintenance	1,516,667.84	262,389.30	0.00	1,254,278.54	0.00
Pupil Transportation	364,337.53	82,109.00	282,228.53	0.00	0.00
Support Serv - Planning & Research	8,223.48	0.00	8,223.48	0.00	0.00
Support Serv - Communication	6,676.20	0.00	6,676.20	0.00	0.00
Support Serv - Staff & Personnel	15,147.41	0.00	8,195.63	6,951.78	6,951.78
Support Serv - Technology	206,534.32	54,217.42	11,343.08	140,973.82	140,973.82
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	272,430.01	0.00	272,430.01	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	716,233.69	372,038.54	344,195.15	0.00	0.00
Community Services	215,859.25	2,860.73	212,998.52	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
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	42,460.00	42,460.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,275.00	0.00	2,275.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,526,003.53	**862,063.55**	**11,119,691.46**	**1,544,248.52**	**289,969.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,732,180.82	0.00	7,732,180.82	0.00	0.00
Support Serv - Pupil	272,604.29	0.00	272,604.29	0.00	0.00
Support Serv - Instructional	98,253.70	0.00	98,253.70	0.00	0.00
Support Serv - Board of Ed	24,622.56	0.00	24,622.56	0.00	0.00
Support Serv - Executive Adm	275,124.32	0.00	275,124.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	792,838.88	0.00	792,838.88	0.00	0.00
Support Serv - Business	240,392.63	29,663.28	0.00	210,729.35	210,729.35
Operations and Maintenance	1,132,898.13	17,974.48	6,000.00	1,108,923.65	0.00
Pupil Transportation	646,265.50	108,462.10	537,803.40	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	174,107.01	2,774.94	0.00	171,332.07	171,332.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,316.20	0.00	33,316.20	0.00	0.00
Support Serv - Other	352,852.73	9,504.52	343,348.21	0.00	0.00
Community Services	846.79	0.00	846.79	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	572,561.88	297,933.28	274,628.60	0.00	0.00
Community Services	314,281.69	3,497.53	310,784.16	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
Debt Service Funds					
All Costs **	1,534,146.52	1,534,146.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,766,693.05	9,766,693.05	0.00	0.00	0.00
Trust Funds					
All Costs *	5,282.39	0.00	5,282.39	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
	23,969,269.09	**11,770,649.70**	**10,707,634.32**	**1,490,985.07**	**382,061.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,939,389.25	15,526.81	15,923,862.44	0.00	0.00
Support Serv - Pupil	881,482.42	0.00	881,482.42	0.00	0.00
Support Serv - Instructional	243,791.47	0.00	243,791.47	0.00	0.00
Support Serv - Board of Ed	11,887.80	0.00	11,887.80	0.00	0.00
Support Serv - Executive Adm	1,178,499.08	36,637.45	1,141,861.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,693,316.53	0.00	1,693,316.53	0.00	0.00
Support Serv - Business	131,468.04	119,886.04	0.00	11,582.00	11,582.00
Operations and Maintenance	2,772,034.96	71,641.81	0.00	2,700,393.15	0.00
Pupil Transportation	1,324,573.55	158,209.98	1,166,363.57	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	23,882.52	0.00	16,292.89	7,589.63	7,589.63
Support Serv - Technology	354,750.58	104,660.00	0.00	250,090.58	250,090.58
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	0.00	0.00	0.00	0.00	0.00
Community Services	5,424.07	0.00	5,424.07	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
Special Revenue Funds					
Instructional	102,958.46	0.00	102,958.46	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	37,048.12	0.00	37,048.12	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	11,844.93	0.00	11,844.93	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,683.00	0.00	16,535.00	2,148.00	0.00
Pupil Transportation	21,962.08	0.00	21,962.08	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	533.25	0.00	533.25	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,453,183.06	522,053.34	931,129.72	0.00	0.00
Community Services	160,218.89	3,029.67	157,189.22	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 **	2,667,295.90	2,667,295.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,526,419.46	4,526,419.46	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
	33,560,647.42	**8,225,360.46**	**22,363,483.60**	**2,971,803.36**	**269,262.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,412,739.92	7,692.56	5,405,047.36	0.00	0.00
Support Serv - Pupil	204,139.24	0.00	204,139.24	0.00	0.00
Support Serv - Instructional	483,630.86	63,789.50	419,841.36	0.00	0.00
Support Serv - Board of Ed	51,446.69	0.00	51,446.69	0.00	0.00
Support Serv - Executive Adm	200,535.09	0.00	200,535.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	529,708.56	0.00	529,708.56	0.00	0.00
Support Serv - Business	108,773.80	14,937.65	0.00	93,836.15	93,836.15
Operations and Maintenance	974,581.18	20,229.82	0.00	954,351.36	0.00
Pupil Transportation	466,120.29	0.00	466,120.29	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	3,650.25	0.00	3,650.25	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	21,644.09	0.00	21,644.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,429.65	20,243.60	224,186.05	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,407.66	0.00	5,738.06	669.60	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	13,772.00	0.00	12,332.83	1,439.17	1,439.17
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,592.01	297,240.55	196,351.46	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 **	1,410,672.69	1,410,672.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,625,843.98	**1,834,806.37**	**7,740,741.33**	**1,050,296.28**	**95,275.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,430,765.77	6,769.89	38,423,995.88	0.00	0.00
Support Serv - Pupil	1,540,953.30	0.00	1,540,953.30	0.00	0.00
Support Serv - Instructional	1,413,864.68	0.00	1,413,864.68	0.00	0.00
Support Serv - Board of Ed	175,078.43	0.00	175,078.43	0.00	0.00
Support Serv - Executive Adm	359,509.58	0.00	359,509.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,845,813.08	0.00	3,845,813.08	0.00	0.00
Support Serv - Business	1,130,704.93	170,051.58	0.00	960,653.35	960,653.35
Operations and Maintenance	4,012,928.19	14,824.29	3,295.00	3,994,808.90	0.00
Pupil Transportation	2,415,779.24	0.00	2,415,779.24	0.00	0.00
Support Serv - Planning & Research	48,344.67	0.00	48,344.67	0.00	0.00
Support Serv - Communication	40,186.10	0.00	40,186.10	0.00	0.00
Support Serv - Staff & Personnel	379,296.74	0.00	37,660.69	341,636.05	341,636.05
Support Serv - Technology	845,532.66	64,728.69	0.00	780,803.97	780,803.97
Support Serv - Pupil Accounting	76,971.14	0.00	76,971.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,259,914.98	0.00	1,259,914.98	0.00	0.00
Community Services	445,478.90	0.00	445,478.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	56,076.09	56,076.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	201,460.46	0.00	184,688.19	16,772.27	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	3,192,776.96	1,503,898.88	1,688,878.08	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 **	4,510,611.57	4,510,611.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	242,295.63	242,295.63	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
	64,624,343.10	**6,569,256.62**	**51,960,411.94**	**6,094,674.54**	**2,083,093.37**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38901 Da Vinci Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,509,103.06	4,900.00	1,504,203.06	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	264,770.21	0.00	264,770.21	0.00	0.00
Support Serv - Board of Ed	6,007.05	0.00	6,007.05	0.00	0.00
Support Serv - Executive Adm	226,306.78	0.00	226,306.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	369,139.24	0.00	369,139.24	0.00	0.00
Support Serv - Business	61,511.69	0.00	3,681.48	57,830.21	57,830.21
Operations and Maintenance	190,714.16	0.00	6,974.79	183,739.37	0.00
Pupil Transportation	12,701.53	0.00	12,701.53	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	1,667.28	0.00	1,667.28	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	4,989.17	0.00	4,989.17	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	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
	2,656,910.17	**4,900.00**	**2,410,440.59**	**241,569.58**	**57,830.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,717,450.00	0.00	2,717,450.00	0.00	0.00
Support Serv - Pupil	46,241.00	0.00	46,241.00	0.00	0.00
Support Serv - Instructional	528,576.00	0.00	528,576.00	0.00	0.00
Support Serv - Board of Ed	95,206.00	0.00	95,206.00	0.00	0.00
Support Serv - Executive Adm	237,674.00	0.00	237,674.00	0.00	0.00
Support Serv - Grant Writer	33,734.00	0.00	33,734.00	0.00	0.00
Support Serv - School Adm	413,256.00	0.00	413,256.00	0.00	0.00
Support Serv - Business	115,121.00	0.00	0.00	115,121.00	115,121.00
Operations and Maintenance	1,134,250.00	0.00	0.00	1,134,250.00	0.00
Pupil Transportation	20,761.00	0.00	20,761.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,727.00	0.00	52,727.00	0.00	0.00
Support Serv - Staff & Personnel	145,599.00	0.00	0.00	145,599.00	145,599.00
Support Serv - Technology	92,548.00	0.00	0.00	92,548.00	92,548.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,853.00	0.00	26,853.00	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	206,226.00	11,183.00	195,043.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,866,222.00	**11,183.00**	**4,367,521.00**	**1,487,518.00**	**353,268.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,494,806.32	70,603.87	3,424,202.45	0.00	0.00
Support Serv - Pupil	1,014,662.92	8,362.62	1,006,300.30	0.00	0.00
Support Serv - Instructional	3,377,138.76	12,148.94	3,364,989.82	0.00	0.00
Support Serv - Board of Ed	89,666.82	0.00	89,666.82	0.00	0.00
Support Serv - Executive Adm	333,904.35	1,008.10	332,896.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,284.03	1,892.42	283,391.61	0.00	0.00
Support Serv - Business	870,379.01	14,352.70	63,958.15	792,068.16	792,068.16
Operations and Maintenance	774,066.98	953.00	281,364.21	491,749.77	0.00
Pupil Transportation	543,400.57	0.00	543,400.57	0.00	0.00
Support Serv - Planning & Research	56,291.05	0.00	56,291.05	0.00	0.00
Support Serv - Communication	49,624.88	0.00	49,624.88	0.00	0.00
Support Serv - Staff & Personnel	448,462.10	395.12	31,734.12	416,332.86	416,332.86
Support Serv - Technology	2,632,302.96	139,534.59	670,655.42	1,822,112.95	1,822,112.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	830,363.64	41,949.47	788,414.17	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,508,675.98	1,160.54	3,507,515.44	0.00	0.00
Payments to Government Agencies	14,715,885.50	14,715,885.50	0.00	0.00	0.00
Facilities Acquisition	13,836.01	0.00	13,836.01	0.00	0.00
Special Revenue Funds					
Instructional	13,296,133.45	56,753.63	13,239,379.82	0.00	0.00
Support Serv - Pupil	6,048,708.67	0.00	6,048,708.67	0.00	0.00
Support Serv - Instructional	2,323,587.38	78,300.68	2,245,286.70	0.00	0.00
Support Serv - Board of Ed	49,402.28	0.00	49,402.28	0.00	0.00
Support Serv - Executive Adm	111,251.64	336.03	110,915.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,240.67	0.00	181,240.67	0.00	0.00
Support Serv - Business	489,470.91	113,181.56	0.00	376,289.35	376,289.35
Operations and Maintenance	1,741,693.22	20,027.46	0.00	1,721,665.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	143,965.88	0.00	143,965.88	0.00	0.00
Support Serv - Communication	55,937.39	0.00	55,937.39	0.00	0.00
Support Serv - Staff & Personnel	373,167.26	1,185.38	0.00	371,981.88	371,981.88
Support Serv - Technology	515,489.02	0.00	74,622.11	440,866.91	440,866.91
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	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	11,691,740.89	11,673,165.00	18,575.89	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,524,623.38	2,524,623.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,789.49	115,789.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,287,458.24	16,435.93	3,271,022.31	0.00	0.00
Internal Service Funds					
All Costs	242,216.10	242,216.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,230,627.75	**29,850,261.51**	**39,947,298.60**	**6,433,067.64**	**4,219,652.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	76,685,576.89	86,048.00	76,599,528.89	0.00	0.00
Support Serv - Pupil	9,773,140.46	0.00	9,773,140.46	0.00	0.00
Support Serv - Instructional	11,368,085.50	536,246.02	10,831,839.48	0.00	0.00
Support Serv - Board of Ed	344,156.16	0.00	344,156.16	0.00	0.00
Support Serv - Executive Adm	628,061.04	0.00	628,061.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,494,708.06	0.00	8,494,708.06	0.00	0.00
Support Serv - Business	1,482,985.18	116,938.07	6,958.28	1,359,088.83	1,359,088.83
Operations and Maintenance	12,561,894.21	5,800.00	575,857.36	11,980,236.85	0.00
Pupil Transportation	7,246,135.50	0.00	7,246,135.50	0.00	0.00
Support Serv - Planning & Research	69,820.66	0.00	69,820.66	0.00	0.00
Support Serv - Communication	443,189.28	0.00	443,189.28	0.00	0.00
Support Serv - Staff & Personnel	903,991.70	0.00	35,415.33	868,576.37	868,576.37
Support Serv - Technology	961,378.24	0.00	322,030.06	639,348.18	639,348.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	386,173.10	0.00	386,173.10	0.00	0.00
Support Serv - Other	1,204,893.86	5,854.00	1,199,039.86	0.00	0.00
Community Services	1,841,141.89	0.00	1,841,141.89	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	495,929.28	0.00	482,789.76	13,139.52	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	6,504,244.21	2,991,894.05	3,512,350.16	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 **	16,844,402.54	16,844,402.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,270,313.39	20,270,313.39	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
	178,510,221.15	**40,857,496.07**	**122,792,335.33**	**14,860,389.75**	**2,867,013.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,653,168.96	41,456.17	2,611,712.79	0.00	0.00
Support Serv - Pupil	218,791.31	0.00	218,791.31	0.00	0.00
Support Serv - Instructional	133,980.39	796.06	133,184.33	0.00	0.00
Support Serv - Board of Ed	47,205.82	0.00	47,205.82	0.00	0.00
Support Serv - Executive Adm	153,600.76	2,472.00	151,128.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	294,207.21	0.00	294,207.21	0.00	0.00
Support Serv - Business	80,947.05	0.00	0.00	80,947.05	80,947.05
Operations and Maintenance	511,394.97	0.00	0.00	511,394.97	0.00
Pupil Transportation	393,771.55	0.00	393,771.55	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	25,162.76	0.00	0.00	25,162.76	25,162.76
Support Serv - Pupil Accounting	4,239.47	0.00	4,239.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,133.65	0.00	171,133.65	0.00	0.00
Community Services	40,912.12	0.00	40,912.12	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	233,101.76	114,956.27	118,145.49	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 **	791,970.00	791,970.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,753,587.78	**951,650.50**	**4,184,432.50**	**617,504.78**	**106,109.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,215,403.13	41,300.75	10,174,102.38	0.00	0.00
Support Serv - Pupil	1,112,156.58	0.00	1,112,156.58	0.00	0.00
Support Serv - Instructional	878,700.41	0.00	878,700.41	0.00	0.00
Support Serv - Board of Ed	62,478.29	0.00	62,478.29	0.00	0.00
Support Serv - Executive Adm	601,209.02	700.00	600,509.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,299,708.83	0.00	1,299,708.83	0.00	0.00
Support Serv - Business	224,787.97	107,130.82	1,462.90	116,194.25	116,194.25
Operations and Maintenance	1,580,650.40	0.00	0.00	1,580,650.40	0.00
Pupil Transportation	1,029,141.55	0.00	1,029,141.55	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	18,942.47	0.00	7,041.89	11,900.58	11,900.58
Support Serv - Technology	392,827.77	0.00	0.00	392,827.77	392,827.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,302.62	2,339.75	2,962.87	0.00	0.00
Support Serv - Other	322,003.67	26,990.43	295,013.24	0.00	0.00
Community Services	518,197.87	102,309.58	415,888.29	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	1,644.50	0.00	1,595.16	49.34	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	884,673.75	431,796.47	452,877.28	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 **	3,145,098.80	3,145,098.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	900,493.41	900,493.41	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
	23,193,421.04	**4,758,160.01**	**16,333,638.69**	**2,101,622.34**	**520,922.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,043,790.91	29,021.40	6,014,769.51	0.00	0.00
Support Serv - Pupil	477,611.36	0.00	477,611.36	0.00	0.00
Support Serv - Instructional	310,276.70	80,693.49	229,583.21	0.00	0.00
Support Serv - Board of Ed	85,150.44	0.00	85,150.44	0.00	0.00
Support Serv - Executive Adm	146,977.63	0.00	146,977.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	740,709.84	4,796.00	735,913.84	0.00	0.00
Support Serv - Business	369,888.65	120,233.77	23,428.06	226,226.82	226,226.82
Operations and Maintenance	1,063,819.18	0.00	0.00	1,063,819.18	0.00
Pupil Transportation	721,792.13	53,134.00	668,658.13	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	162,812.52	34,796.76	0.00	128,015.76	128,015.76
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	158,628.84	6,638.78	151,990.06	0.00	0.00
Community Services	612.04	0.00	612.04	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	448,485.67	225,396.91	223,088.76	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 **	1,553,875.31	1,553,875.31	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 *	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
	12,285,481.22	**2,108,586.42**	**8,758,833.04**	**1,418,061.76**	**354,242.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,834,359.63	2,863.60	16,831,496.03	0.00	0.00
Support Serv - Pupil	1,778,840.90	0.00	1,778,840.90	0.00	0.00
Support Serv - Instructional	766,744.17	0.00	766,744.17	0.00	0.00
Support Serv - Board of Ed	153,577.82	0.00	153,577.82	0.00	0.00
Support Serv - Executive Adm	397,933.77	0.00	397,933.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,548,464.43	0.00	1,548,464.43	0.00	0.00
Support Serv - Business	622,999.93	179,307.57	0.00	443,692.36	443,692.36
Operations and Maintenance	2,320,822.86	12,684.60	0.00	2,308,138.26	0.00
Pupil Transportation	1,566,716.42	223,812.99	1,342,903.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,142.42	0.00	31,142.42	0.00	0.00
Support Serv - Staff & Personnel	82,282.67	0.00	0.00	82,282.67	82,282.67
Support Serv - Technology	301,157.86	0.00	0.00	301,157.86	301,157.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	106,621.02	0.00	106,621.02	0.00	0.00
Support Serv - Other	433,072.21	0.00	433,072.21	0.00	0.00
Community Services	961,754.41	0.00	961,754.41	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	945,985.66	413,353.78	532,631.88	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 **	3,805,864.27	3,805,864.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,464,684.22	1,464,684.22	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
	34,123,024.67	**6,102,571.03**	**24,885,182.49**	**3,135,271.15**	**827,132.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,937,123.45	63,697.99	8,873,425.46	0.00	0.00
Support Serv - Pupil	912,521.43	0.00	912,521.43	0.00	0.00
Support Serv - Instructional	580,006.24	0.00	580,006.24	0.00	0.00
Support Serv - Board of Ed	117,661.15	0.00	117,661.15	0.00	0.00
Support Serv - Executive Adm	284,666.25	0.00	284,666.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,340,154.65	0.00	1,340,154.65	0.00	0.00
Support Serv - Business	387,314.97	54,028.53	0.00	333,286.44	333,286.44
Operations and Maintenance	1,645,306.86	0.00	0.00	1,645,306.86	0.00
Pupil Transportation	680,364.68	0.00	680,364.68	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	87,838.55	0.00	0.00	87,838.55	87,838.55
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	250,558.63	0.00	250,558.63	0.00	0.00
Community Services	349,442.15	0.00	349,442.15	0.00	0.00
Payments to Government Agencies	40,752.65	40,752.65	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	770,772.49	364,650.37	406,122.12	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 **	2,326,931.28	2,326,931.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	142,764.52	142,764.52	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
	18,854,179.95	**2,992,825.34**	**13,794,922.76**	**2,066,431.85**	**421,124.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,741,841.87	223,425.93	47,518,415.94	0.00	0.00
Support Serv - Pupil	4,980,587.58	0.00	4,980,587.58	0.00	0.00
Support Serv - Instructional	4,006,052.71	124,060.80	3,881,991.91	0.00	0.00
Support Serv - Board of Ed	100,291.04	0.00	100,291.04	0.00	0.00
Support Serv - Executive Adm	471,273.38	0.00	471,273.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,410,038.93	0.00	4,410,038.93	0.00	0.00
Support Serv - Business	802,628.82	8,232.51	0.00	794,396.31	794,396.31
Operations and Maintenance	7,586,441.50	56,394.14	5,000.00	7,525,047.36	0.00
Pupil Transportation	3,421,680.77	578,303.98	2,843,376.79	0.00	0.00
Support Serv - Planning & Research	1,450.00	0.00	1,450.00	0.00	0.00
Support Serv - Communication	223,038.74	0.00	223,038.74	0.00	0.00
Support Serv - Staff & Personnel	649,617.65	1,710.41	9,644.66	638,262.58	638,262.58
Support Serv - Technology	1,529,261.03	33,643.58	0.00	1,495,617.45	1,495,617.45
Support Serv - Pupil Accounting	2,798.30	0.00	2,798.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,360,035.85	28,170.59	1,331,865.26	0.00	0.00
Community Services	2,184,994.14	176,021.29	2,008,972.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	53,312.47	43,000.00	10,312.47	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,528.10	0.00	4,754.17	773.93	0.00
Pupil Transportation	441.90	0.00	441.90	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	29.34	0.00	25.23	4.11	4.11
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	2,609,996.59	1,134,591.12	1,475,405.47	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 **	11,468,944.81	11,468,944.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,333,437.93	2,333,437.93	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
	95,943,723.45	**16,209,937.09**	**69,279,684.62**	**10,454,101.74**	**2,928,280.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,362,135.11	21,634.20	5,340,500.91	0.00	0.00
Support Serv - Pupil	245,903.45	0.00	245,903.45	0.00	0.00
Support Serv - Instructional	343,330.85	0.00	343,330.85	0.00	0.00
Support Serv - Board of Ed	57,608.63	6,543.00	51,065.63	0.00	0.00
Support Serv - Executive Adm	206,758.31	0.00	206,758.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	600,892.19	0.00	600,892.19	0.00	0.00
Support Serv - Business	231,640.90	11,842.67	0.00	219,798.23	219,798.23
Operations and Maintenance	917,884.24	0.00	0.00	917,884.24	0.00
Pupil Transportation	456,833.30	0.00	456,833.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,127.26	0.00	5,127.26	0.00	0.00
Support Serv - Staff & Personnel	1,960.00	0.00	0.00	1,960.00	1,960.00
Support Serv - Technology	234,642.89	13,916.98	0.00	220,725.91	220,725.91
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	262,606.63	11,667.29	250,939.34	0.00	0.00
Community Services	37,643.22	0.00	37,643.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	375,762.11	196,528.82	179,233.29	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 **	1,932,317.52	1,932,317.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	467,557.84	467,557.84	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
	11,740,604.45	**2,662,008.32**	**7,718,227.75**	**1,360,368.38**	**442,484.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,379,354.97	142,396.71	14,236,958.26	0.00	0.00
Support Serv - Pupil	1,186,026.60	0.00	1,186,026.60	0.00	0.00
Support Serv - Instructional	695,884.64	2,435.20	693,449.44	0.00	0.00
Support Serv - Board of Ed	87,039.30	0.00	87,039.30	0.00	0.00
Support Serv - Executive Adm	361,458.51	173.37	361,285.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,379,458.05	1,346.64	1,378,111.41	0.00	0.00
Support Serv - Business	408,365.44	1,046.38	0.00	407,319.06	407,319.06
Operations and Maintenance	1,935,964.67	4,060.33	0.00	1,931,904.34	0.00
Pupil Transportation	1,267,144.01	9,922.95	1,257,221.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	90,077.34	0.00	90,077.34	0.00	0.00
Support Serv - Staff & Personnel	115,554.35	0.00	0.00	115,554.35	115,554.35
Support Serv - Technology	337,191.89	12,180.00	0.00	325,011.89	325,011.89
Support Serv - Pupil Accounting	39,308.49	0.00	39,308.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	531,416.39	6,610.00	524,806.39	0.00	0.00
Community Services	260,382.95	554.95	259,828.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,027,485.28	489,242.90	538,242.38	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 **	3,027,613.89	3,027,613.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,023,385.72	1,023,385.72	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
	28,153,112.49	**4,720,969.04**	**20,652,353.81**	**2,779,789.64**	**847,885.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39900 Lakeside Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	637,512.90	0.00	637,512.90	0.00	0.00
Support Serv - Pupil	57,148.02	0.00	57,148.02	0.00	0.00
Support Serv - Instructional	74,652.84	0.00	74,652.84	0.00	0.00
Support Serv - Board of Ed	54,639.56	0.00	54,639.56	0.00	0.00
Support Serv - Executive Adm	40,401.44	0.00	40,401.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,895.75	0.00	129,895.75	0.00	0.00
Support Serv - Business	16,742.30	0.00	5,594.22	11,148.08	11,148.08
Operations and Maintenance	8,440.78	0.00	0.00	8,440.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,690.75	0.00	0.00	17,690.75	17,690.75
Support Serv - Technology	66,590.32	0.00	2,523.54	64,066.78	64,066.78
Support Serv - Pupil Accounting	50.00	0.00	50.00	0.00	0.00
Support Serv - Central - Other	0.00	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
	1,103,764.66	**0.00**	**1,002,418.27**	**101,346.39**	**92,905.61**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	902,243.78	0.00	902,243.78	0.00	0.00
Support Serv - Pupil	40,672.91	0.00	40,672.91	0.00	0.00
Support Serv - Instructional	5,393.86	0.00	5,393.86	0.00	0.00
Support Serv - Board of Ed	250.08	0.00	250.08	0.00	0.00
Support Serv - Executive Adm	24,796.75	0.00	24,796.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,876.83	0.00	234,876.83	0.00	0.00
Support Serv - Business	264,551.28	0.00	0.00	264,551.28	264,551.28
Operations and Maintenance	344,656.21	0.00	0.00	344,656.21	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	79,199.77	1,164.04	78,035.73	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 **	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
	1,896,641.47	**1,164.04**	**1,286,269.94**	**609,207.49**	**264,551.28**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,466,822.00	0.00	2,466,822.00	0.00	0.00
Support Serv - Pupil	144,008.00	0.00	144,008.00	0.00	0.00
Support Serv - Instructional	388,778.00	0.00	388,778.00	0.00	0.00
Support Serv - Board of Ed	66,978.00	0.00	66,978.00	0.00	0.00
Support Serv - Executive Adm	172,786.00	0.00	172,786.00	0.00	0.00
Support Serv - Grant Writer	16,903.00	0.00	16,903.00	0.00	0.00
Support Serv - School Adm	389,274.00	0.00	389,274.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,107,982.00	0.00	0.00	1,107,982.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,576.00	0.00	33,576.00	0.00	0.00
Support Serv - Staff & Personnel	75,460.00	0.00	0.00	75,460.00	75,460.00
Support Serv - Technology	46,373.00	0.00	0.00	46,373.00	46,373.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	159,787.00	8,258.00	151,529.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,148,758.00	**8,258.00**	**3,845,791.00**	**1,294,709.00**	**186,727.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	364,050.14	685.91	363,364.23	0.00	0.00
Support Serv - Pupil	58,992.20	0.00	58,992.20	0.00	0.00
Support Serv - Instructional	10,584.01	0.00	10,584.01	0.00	0.00
Support Serv - Board of Ed	11,169.60	0.00	11,169.60	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	2,973.99	2,339.99	634.00	0.00	0.00
Support Serv - Business	15,278.81	0.00	0.00	15,278.81	15,278.81
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	71.13	0.00	71.13	0.00	0.00
Support Serv - Staff & Personnel	2,203.93	0.00	2,203.93	0.00	0.00
Support Serv - Technology	1,855.66	0.00	0.00	1,855.66	1,855.66
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	467,179.47	**3,025.90**	**447,019.10**	**17,134.47**	**17,134.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39907 Forest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	893,502.19	0.00	893,502.19	0.00	0.00
Support Serv - Pupil	75,839.06	0.00	75,839.06	0.00	0.00
Support Serv - Instructional	20,339.97	0.00	20,339.97	0.00	0.00
Support Serv - Board of Ed	13.42	0.00	13.42	0.00	0.00
Support Serv - Executive Adm	12,401.44	0.00	12,401.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	210,705.35	0.00	210,705.35	0.00	0.00
Support Serv - Business	167,632.99	0.00	0.00	167,632.99	167,632.99
Operations and Maintenance	305,649.54	0.00	0.00	305,649.54	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	0.00	0.00	0.00	0.00	0.00
Community Services	380.09	0.00	380.09	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	76,169.52	203.92	75,965.60	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
	1,762,633.57	**203.92**	**1,289,147.12**	**473,282.53**	**167,632.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
39908 Evergreen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	279,302.97	0.00	279,302.97	0.00	0.00
Support Serv - Pupil	18,929.01	0.00	18,929.01	0.00	0.00
Support Serv - Instructional	10,660.42	0.00	10,660.42	0.00	0.00
Support Serv - Board of Ed	788.97	0.00	788.97	0.00	0.00
Support Serv - Executive Adm	7,831.29	0.00	7,831.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	125,681.41	0.00	125,681.41	0.00	0.00
Support Serv - Business	6,648.34	0.00	0.00	6,648.34	6,648.34
Operations and Maintenance	183,820.16	0.00	0.00	183,820.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	19,849.47	56.84	19,792.63	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	653,512.04	**56.84**	**462,986.70**	**190,468.50**	**6,648.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,667,596.01	0.00	3,667,596.01	0.00	0.00
Support Serv - Pupil	63,923.57	0.00	63,923.57	0.00	0.00
Support Serv - Instructional	10,952.78	0.00	10,952.78	0.00	0.00
Support Serv - Board of Ed	76,735.18	0.00	76,735.18	0.00	0.00
Support Serv - Executive Adm	225,401.57	0.00	225,401.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	342,616.44	0.00	342,616.44	0.00	0.00
Support Serv - Business	72,823.52	2,584.63	0.00	70,238.89	70,238.89
Operations and Maintenance	511,948.92	0.00	0.00	511,948.92	0.00
Pupil Transportation	343,404.83	7,841.08	335,563.75	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	64,114.33	5,962.87	0.00	58,151.46	58,151.46
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	135,578.51	1,969.56	133,608.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,139.84	4,139.84	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	341,640.37	140,683.37	200,957.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	186,949.44	186,949.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	197,097.62	197,097.62	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
	6,244,922.93	**547,228.41**	**5,057,355.25**	**640,339.27**	**128,390.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,627,150.07	3,285.55	8,623,864.52	0.00	0.00
Support Serv - Pupil	580,011.74	0.00	580,011.74	0.00	0.00
Support Serv - Instructional	268,706.89	0.00	268,706.89	0.00	0.00
Support Serv - Board of Ed	138,943.11	2,440.20	136,502.91	0.00	0.00
Support Serv - Executive Adm	233,541.80	514.00	233,027.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,454,289.14	47,856.33	1,406,432.81	0.00	0.00
Support Serv - Business	338,468.22	275.00	0.00	338,193.22	338,193.22
Operations and Maintenance	1,491,059.41	27,886.98	0.00	1,463,172.43	0.00
Pupil Transportation	762,259.74	135,966.62	626,293.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	152,987.55	92,349.00	60,638.55	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	243,683.10	6,712.87	0.00	236,970.23	236,970.23
Support Serv - Pupil Accounting	16,781.93	0.00	16,781.93	0.00	0.00
Support Serv - Central - Other	91,828.37	0.00	91,828.37	0.00	0.00
Support Serv - Other	250,492.74	20,145.35	230,347.39	0.00	0.00
Community Services	64,915.30	0.00	64,915.30	0.00	0.00
Payments to Government Agencies	8,227.26	8,227.26	0.00	0.00	0.00
Facilities Acquisition	214,155.85	214,155.85	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	1,638.48	0.00	1,638.48	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	844,548.88	455,562.13	388,986.75	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 **	2,952,512.50	2,952,512.50	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
	18,736,202.08	**3,967,889.64**	**12,729,976.56**	**2,038,335.88**	**575,163.45**

Michigan Department of Education
Costs for the Development of 2015-2016 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	263,649.37	905.00	262,744.37	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,931.67	0.00	1,931.67	0.00	0.00
Support Serv - Board of Ed	16,748.55	0.00	16,748.55	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	617.71	0.00	617.71	0.00	0.00
Support Serv - Business	35,282.16	0.00	0.00	35,282.16	35,282.16
Operations and Maintenance	50,205.04	16,466.81	0.00	33,738.23	0.00
Pupil Transportation	50,354.02	0.00	50,354.02	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	418,788.52	**17,371.81**	**332,396.32**	**69,020.39**	**35,282.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,295,063.99	0.00	4,295,063.99	0.00	0.00
Support Serv - Pupil	2,826,990.08	0.00	2,826,990.08	0.00	0.00
Support Serv - Instructional	4,667,390.98	3,143.56	4,664,247.42	0.00	0.00
Support Serv - Board of Ed	37,402.57	0.00	37,402.57	0.00	0.00
Support Serv - Executive Adm	687,169.21	0.00	687,169.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,099,499.70	9,671.46	0.00	1,089,828.24	1,089,828.24
Operations and Maintenance	469,192.33	0.00	53,099.07	416,093.26	0.00
Pupil Transportation	63,537.56	0.00	63,537.56	0.00	0.00
Support Serv - Planning & Research	236,913.15	0.00	236,913.15	0.00	0.00
Support Serv - Communication	569,628.44	0.00	569,628.44	0.00	0.00
Support Serv - Staff & Personnel	616,173.14	0.00	0.00	616,173.14	616,173.14
Support Serv - Technology	1,596,605.41	64,897.94	1,316,784.07	214,923.40	214,923.40
Support Serv - Pupil Accounting	180,918.20	0.00	180,918.20	0.00	0.00
Support Serv - Central - Other	113,380.32	113,380.32	0.00	0.00	0.00
Support Serv - Other	98,194.00	49,768.31	48,425.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,344,753.06	5,344,753.06	0.00	0.00	0.00
Facilities Acquisition	105,332.44	105,332.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,059,007.62	1,950,608.45	11,108,399.17	0.00	0.00
Support Serv - Pupil	43,280,344.12	0.00	43,280,344.12	0.00	0.00
Support Serv - Instructional	2,937,445.03	2,708.00	2,934,737.03	0.00	0.00
Support Serv - Board of Ed	127,342.20	0.00	127,342.20	0.00	0.00
Support Serv - Executive Adm	743,784.37	1,904.99	741,879.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,202,058.14	0.00	1,202,058.14	0.00	0.00
Support Serv - Business	935,706.46	485,430.11	77,425.02	372,851.33	372,851.33
Operations and Maintenance	4,787,573.69	57,772.78	0.00	4,729,800.91	0.00
Pupil Transportation	17,976,184.42	0.00	17,976,184.42	0.00	0.00
Support Serv - Planning & Research	297,615.72	0.00	297,615.72	0.00	0.00
Support Serv - Communication	150,932.90	0.00	150,932.90	0.00	0.00
Support Serv - Staff & Personnel	26,161.35	0.00	8,314.32	17,847.03	17,847.03
Support Serv - Technology	1,994,833.45	114,387.15	0.00	1,880,446.30	1,880,446.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	196.85	0.00	196.85	0.00	0.00
Support Serv - Other	411,821.01	176,452.01	235,369.00	0.00	0.00
Community Services	2,714.28	0.00	2,714.28	0.00	0.00
Payments to Government Agencies	128,901,963.04	128,812,540.39	89,422.65	0.00	0.00
Facilities Acquisition	452,645.27	452,645.27	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,107,806.07	2,107,806.07	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	2,349,659.23	2,349,659.23	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	244,758,939.80	**142,202,861.54**	**93,218,114.65**	**9,337,963.61**	**4,192,069.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	102,172,984.35	74,269.94	102,098,714.41	0.00	0.00
Support Serv - Pupil	19,789,462.48	0.00	19,789,462.48	0.00	0.00
Support Serv - Instructional	15,511,158.39	0.00	15,511,158.39	0.00	0.00
Support Serv - Board of Ed	310,689.22	0.00	310,689.22	0.00	0.00
Support Serv - Executive Adm	1,228,808.19	0.00	1,228,808.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,279,644.00	4,925.54	11,274,718.46	0.00	0.00
Support Serv - Business	3,386,147.09	41,375.54	27,549.00	3,317,222.55	3,317,222.55
Operations and Maintenance	20,402,808.75	5,038.99	1,044,597.74	19,353,172.02	0.00
Pupil Transportation	11,665,234.79	28,711.00	11,636,523.79	0.00	0.00
Support Serv - Planning & Research	1,141,379.17	0.00	1,141,379.17	0.00	0.00
Support Serv - Communication	855,546.05	0.00	855,546.05	0.00	0.00
Support Serv - Staff & Personnel	1,987,564.49	0.00	242,083.29	1,745,481.20	1,745,481.20
Support Serv - Technology	4,003,333.52	280,656.50	0.00	3,722,677.02	3,722,677.02
Support Serv - Pupil Accounting	1,160,088.91	0.00	1,160,088.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,803,330.42	0.00	1,803,330.42	0.00	0.00
Community Services	1,349,256.28	696.52	1,348,559.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	124,348.40	124,348.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	19,567,248.84	5,928.00	19,561,320.84	0.00	0.00
Support Serv - Pupil	12,556,928.67	0.00	12,556,928.67	0.00	0.00
Support Serv - Instructional	2,175,168.34	0.00	2,175,168.34	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	2,673,996.60	0.00	1,264,241.30	1,409,755.30	0.00
Pupil Transportation	41,853.61	0.00	41,853.61	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	90,676.07	0.00	90,676.07	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,551,350.33	6,480,492.21	4,070,858.12	0.00	0.00
Community Services	159,706.96	23,189.95	136,517.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	274,806.80	274,806.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,369,780.36	11,369,780.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,901,785.10	3,901,785.10	0.00	0.00	0.00
Trust Funds					
All Costs *	67,606.25	0.00	67,606.25	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
	261,602,692.43	**22,616,004.85**	**209,438,379.49**	**29,548,308.09**	**8,785,380.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,818,907.84	0.00	14,818,907.84	0.00	0.00
Support Serv - Pupil	1,117,053.79	0.00	1,117,053.79	0.00	0.00
Support Serv - Instructional	1,205,110.52	0.00	1,205,110.52	0.00	0.00
Support Serv - Board of Ed	67,323.55	0.00	67,323.55	0.00	0.00
Support Serv - Executive Adm	305,666.73	0.00	305,666.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,325,371.19	0.00	1,325,371.19	0.00	0.00
Support Serv - Business	459,373.56	24,065.34	0.00	435,308.22	435,308.22
Operations and Maintenance	2,320,693.98	55,753.27	149,021.67	2,115,919.04	0.00
Pupil Transportation	892,251.48	80,357.00	811,894.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,312.94	0.00	2,312.94	0.00	0.00
Support Serv - Staff & Personnel	105,515.51	0.00	2,681.98	102,833.53	102,833.53
Support Serv - Technology	74,731.63	0.00	0.00	74,731.63	74,731.63
Support Serv - Pupil Accounting	38,761.80	0.00	38,761.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,378.91	35,000.21	486,378.70	0.00	0.00
Community Services	136,998.91	720.00	136,278.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,408.90	9,408.90	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	1,443,459.00	721,863.63	721,595.37	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 **	1,786,326.90	1,786,326.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,630,647.14	**2,713,495.25**	**21,188,359.47**	**2,728,792.42**	**612,873.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,663,813.80	70,033.62	21,593,780.18	0.00	0.00
Support Serv - Pupil	2,404,688.01	0.00	2,404,688.01	0.00	0.00
Support Serv - Instructional	792,991.05	1,346.88	791,644.17	0.00	0.00
Support Serv - Board of Ed	144,536.19	0.00	144,536.19	0.00	0.00
Support Serv - Executive Adm	453,495.82	1,384.99	452,110.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,987,633.64	0.00	1,987,633.64	0.00	0.00
Support Serv - Business	957,666.43	152,234.77	0.00	805,431.66	805,431.66
Operations and Maintenance	2,629,855.87	25,489.10	0.00	2,604,366.77	0.00
Pupil Transportation	1,077,989.91	3,495.00	1,074,494.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,919.44	0.00	56,919.44	0.00	0.00
Support Serv - Staff & Personnel	3,820.00	0.00	0.00	3,820.00	3,820.00
Support Serv - Technology	879,430.59	100,947.66	0.00	778,482.93	778,482.93
Support Serv - Pupil Accounting	11,143.41	0.00	11,143.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,808.69	75,053.80	687,754.89	0.00	0.00
Community Services	393,567.56	9,863.41	383,704.15	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	1,317,089.75	764,964.36	552,125.39	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 **	3,879,912.52	3,879,912.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,938,449.36	21,938,449.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,355,812.04	**27,023,175.47**	**30,140,535.21**	**4,192,101.36**	**1,587,734.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,980,433.42	43,893.61	28,936,539.81	0.00	0.00
Support Serv - Pupil	2,795,669.03	0.00	2,795,669.03	0.00	0.00
Support Serv - Instructional	1,897,855.15	274,391.46	1,623,463.69	0.00	0.00
Support Serv - Board of Ed	61,915.23	0.00	61,915.23	0.00	0.00
Support Serv - Executive Adm	413,718.04	718.81	412,999.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,726,877.89	0.00	1,726,877.89	0.00	0.00
Support Serv - Business	342,135.77	1,825.00	0.00	340,310.77	340,310.77
Operations and Maintenance	3,259,424.78	152,308.79	96,091.46	3,011,024.53	0.00
Pupil Transportation	2,593,741.53	0.00	2,593,741.53	0.00	0.00
Support Serv - Planning & Research	5,331.64	0.00	5,331.64	0.00	0.00
Support Serv - Communication	34,762.63	0.00	34,762.63	0.00	0.00
Support Serv - Staff & Personnel	360,008.95	0.00	0.00	360,008.95	360,008.95
Support Serv - Technology	1,025,547.40	144,670.95	0.00	880,876.45	880,876.45
Support Serv - Pupil Accounting	82,811.79	0.00	82,811.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	633,258.54	49,742.75	583,515.79	0.00	0.00
Community Services	104,882.93	0.00	104,882.93	0.00	0.00
Payments to Government Agencies	748,507.28	748,507.28	0.00	0.00	0.00
Facilities Acquisition	86,717.98	86,717.98	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	2,858.15	0.00	2,772.41	85.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,392,009.73	1,078,430.54	1,313,579.19	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 **	5,100,496.26	5,100,496.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,489,207.30	2,489,207.30	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
	55,138,171.42	**10,170,910.73**	**40,374,954.25**	**4,592,306.44**	**1,581,196.17**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,802,324.41	154,982.41	20,647,342.00	0.00	0.00
Support Serv - Pupil	1,820,201.16	0.00	1,820,201.16	0.00	0.00
Support Serv - Instructional	649,009.59	0.00	649,009.59	0.00	0.00
Support Serv - Board of Ed	59,029.84	0.00	59,029.84	0.00	0.00
Support Serv - Executive Adm	730,928.71	23,425.00	707,503.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,907,984.78	76,000.00	1,831,984.78	0.00	0.00
Support Serv - Business	563,496.88	0.00	0.00	563,496.88	563,496.88
Operations and Maintenance	3,454,501.24	9,986.00	0.00	3,444,515.24	0.00
Pupil Transportation	1,991,408.23	0.00	1,991,408.23	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	36.00	0.00	0.00	36.00	36.00
Support Serv - Technology	641,465.61	77,856.03	0.00	563,609.58	563,609.58
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	941,689.15	24,026.06	917,663.09	0.00	0.00
Community Services	347,577.78	60,014.80	287,562.98	0.00	0.00
Payments to Government Agencies	5,902.00	5,902.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,124.83	0.00	0.00	11,124.83	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	1,485,260.31	775,520.89	709,739.42	0.00	0.00
Community Services	1,658,594.45	49,463.65	1,609,130.80	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 **	9,937,011.39	9,937,011.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,812,957.93	7,812,957.93	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
	54,820,804.29	**19,007,146.16**	**31,230,875.60**	**4,582,782.53**	**1,127,142.46**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,003,795.01	24,484.03	27,979,310.98	0.00	0.00
Support Serv - Pupil	2,325,318.60	0.00	2,325,318.60	0.00	0.00
Support Serv - Instructional	865,097.08	0.00	865,097.08	0.00	0.00
Support Serv - Board of Ed	115,489.10	0.00	115,489.10	0.00	0.00
Support Serv - Executive Adm	514,600.25	0.00	514,600.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,618,967.13	0.00	2,618,967.13	0.00	0.00
Support Serv - Business	536,214.69	81,447.75	0.00	454,766.94	454,766.94
Operations and Maintenance	3,962,562.06	27,905.80	0.00	3,934,656.26	0.00
Pupil Transportation	2,764,580.99	222,765.00	2,541,815.99	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	298,496.22	0.00	1,444.30	297,051.92	297,051.92
Support Serv - Technology	891,350.23	233,455.78	0.00	657,894.45	657,894.45
Support Serv - Pupil Accounting	49,578.39	0.00	49,578.39	0.00	0.00
Support Serv - Central - Other	4,564.77	0.00	4,564.77	0.00	0.00
Support Serv - Other	1,000,382.92	12,206.00	988,176.92	0.00	0.00
Community Services	710,835.97	0.00	710,835.97	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	42,702.10	0.00	26,000.00	16,702.10	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	1,500,421.00	101,579.16	1,398,841.84	0.00	0.00
Community Services	282,691.24	0.00	282,691.24	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 **	11,876,846.73	11,876,846.73	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
	58,364,494.48	**12,580,690.25**	**40,422,732.56**	**5,361,071.67**	**1,409,713.31**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,786,915.93	122,935.29	18,663,980.64	0.00	0.00
Support Serv - Pupil	1,428,057.28	0.00	1,428,057.28	0.00	0.00
Support Serv - Instructional	941,112.83	0.00	941,112.83	0.00	0.00
Support Serv - Board of Ed	59,851.97	0.00	59,851.97	0.00	0.00
Support Serv - Executive Adm	383,174.84	0.00	383,174.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,136,556.96	6,792.00	2,129,764.96	0.00	0.00
Support Serv - Business	764,692.42	23,848.02	0.00	740,844.40	740,844.40
Operations and Maintenance	2,392,803.67	31,534.20	0.00	2,361,269.47	0.00
Pupil Transportation	3,134,685.87	0.00	3,134,685.87	0.00	0.00
Support Serv - Planning & Research	35,733.01	0.00	35,733.01	0.00	0.00
Support Serv - Communication	36,009.70	0.00	36,009.70	0.00	0.00
Support Serv - Staff & Personnel	6,608.00	0.00	0.00	6,608.00	6,608.00
Support Serv - Technology	516,670.59	4,648.79	0.00	512,021.80	512,021.80
Support Serv - Pupil Accounting	147,567.07	0.00	147,567.07	0.00	0.00
Support Serv - Central - Other	17,068.00	0.00	17,068.00	0.00	0.00
Support Serv - Other	629,512.63	7,238.76	622,273.87	0.00	0.00
Community Services	30,011.19	0.00	30,011.19	0.00	0.00
Payments to Government Agencies	200,384.60	200,384.60	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	6,113.02	0.00	0.00	6,113.02	6,113.02
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,198.31	0.00	1,198.31	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,263,200.94	658,906.58	604,294.36	0.00	0.00
Community Services	275,056.95	0.00	275,056.95	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 **	3,746,243.18	3,746,243.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	500,622.94	500,622.94	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
	37,442,351.90	**5,303,154.36**	**28,512,340.85**	**3,626,856.69**	**1,265,587.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,385,959.34	2,606.99	13,383,352.35	0.00	0.00
Support Serv - Pupil	1,649,419.75	0.00	1,649,419.75	0.00	0.00
Support Serv - Instructional	476,800.02	0.00	476,800.02	0.00	0.00
Support Serv - Board of Ed	104,690.70	0.00	104,690.70	0.00	0.00
Support Serv - Executive Adm	409,568.47	3,402.00	406,166.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,147,412.19	0.00	1,147,412.19	0.00	0.00
Support Serv - Business	341,057.32	13,599.82	0.00	327,457.50	327,457.50
Operations and Maintenance	1,387,700.61	0.00	0.00	1,387,700.61	0.00
Pupil Transportation	1,492,062.27	0.00	1,492,062.27	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	4,216.27	0.00	661.87	3,554.40	3,554.40
Support Serv - Technology	177,571.37	23,363.00	0.00	154,208.37	154,208.37
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	624,729.12	0.00	624,729.12	0.00	0.00
Community Services	10,748.32	0.00	10,748.32	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	5,582.80	0.00	5,415.31	167.49	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	902,499.22	453,707.12	448,792.10	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 **	4,558,871.67	4,558,871.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,123,245.09	10,123,245.09	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
	36,802,134.53	**15,178,795.69**	**19,750,250.47**	**1,873,088.37**	**485,220.27**

Michigan Department of Education
Costs for the Development of 2015-2016 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	18,706,189.10	16,614.89	18,689,574.21	0.00	0.00
Support Serv - Pupil	1,696,883.52	0.00	1,696,883.52	0.00	0.00
Support Serv - Instructional	1,254,590.05	35,828.51	1,218,761.54	0.00	0.00
Support Serv - Board of Ed	133,076.25	0.00	133,076.25	0.00	0.00
Support Serv - Executive Adm	471,374.25	0.00	471,374.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,848,246.49	0.00	1,848,246.49	0.00	0.00
Support Serv - Business	523,170.54	22,461.95	0.00	500,708.59	500,708.59
Operations and Maintenance	2,177,000.94	3,030.00	0.00	2,173,970.94	0.00
Pupil Transportation	215,886.99	0.00	215,886.99	0.00	0.00
Support Serv - Planning & Research	1,530.00	0.00	1,530.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,451.93	0.00	0.00	7,451.93	7,451.93
Support Serv - Technology	458,923.98	0.00	0.00	458,923.98	458,923.98
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	785,654.79	0.00	785,654.79	0.00	0.00
Community Services	436,858.85	8,231.26	428,627.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	243.47	243.47	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	44,855.70	0.00	44,855.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	937,760.00	2,236.00	0.00	935,524.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,021.19	23.96	210,997.23	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	141,038.00	3,366.00	137,672.00	0.00	0.00
Debt Service Funds					
All Costs **	18,536,676.63	18,536,676.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	681,582.07	681,582.07	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
	49,270,014.74	**19,310,294.74**	**25,883,140.56**	**4,076,579.44**	**967,084.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,181,430.53	230,372.53	62,951,058.00	0.00	0.00
Support Serv - Pupil	6,894,789.67	1,763.31	6,893,026.36	0.00	0.00
Support Serv - Instructional	4,540,192.98	7,422.99	4,532,769.99	0.00	0.00
Support Serv - Board of Ed	193,024.45	63.08	192,961.37	0.00	0.00
Support Serv - Executive Adm	473,332.99	367.13	472,965.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,551,841.40	6,292.46	5,545,548.94	0.00	0.00
Support Serv - Business	1,518,990.40	2,920.50	5,497.56	1,510,572.34	1,510,572.34
Operations and Maintenance	9,206,047.94	109,461.96	16,023.43	9,080,562.55	0.00
Pupil Transportation	5,176,389.30	46,921.08	5,129,468.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	130,821.74	0.00	130,821.74	0.00	0.00
Support Serv - Staff & Personnel	762,161.69	7,345.24	50,516.87	704,299.58	704,299.58
Support Serv - Technology	1,497,224.96	46,944.13	0.00	1,450,280.83	1,450,280.83
Support Serv - Pupil Accounting	52,433.77	0.00	52,433.77	0.00	0.00
Support Serv - Central - Other	120,466.73	0.00	120,466.73	0.00	0.00
Support Serv - Other	2,080,420.19	21,671.35	2,058,748.84	0.00	0.00
Community Services	1,425,767.05	5,962.37	1,419,804.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,865.00	6,865.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	183,171.49	61.04	183,110.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	4,118.83	0.00	4,118.83	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	2,592,813.59	1,202,798.60	1,390,014.99	0.00	0.00
Community Services	972,445.21	63,101.28	909,343.93	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 **	23,012,832.85	23,012,832.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,487,788.75	3,487,788.75	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
	133,065,371.51	**28,260,955.65**	**92,058,700.56**	**12,745,715.30**	**3,665,152.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,119,409.40	0.00	11,119,409.40	0.00	0.00
Support Serv - Pupil	1,434,550.59	0.00	1,434,550.59	0.00	0.00
Support Serv - Instructional	1,946,435.11	790,063.25	1,156,371.86	0.00	0.00
Support Serv - Board of Ed	67,684.65	0.00	67,684.65	0.00	0.00
Support Serv - Executive Adm	253,370.19	0.00	253,370.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,030,577.55	0.00	1,030,577.55	0.00	0.00
Support Serv - Business	263,664.28	5,329.44	0.00	258,334.84	258,334.84
Operations and Maintenance	1,305,811.87	0.00	0.00	1,305,811.87	0.00
Pupil Transportation	547,243.94	7,995.00	539,248.94	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	80,187.43	0.00	4,242.59	75,944.84	75,944.84
Support Serv - Technology	428,434.59	111,607.13	0.00	316,827.46	316,827.46
Support Serv - Pupil Accounting	69,647.25	0.00	69,647.25	0.00	0.00
Support Serv - Central - Other	40,245.15	0.00	40,245.15	0.00	0.00
Support Serv - Other	348,926.27	32,660.91	316,265.36	0.00	0.00
Community Services	263,318.03	0.00	263,318.03	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	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	1,228,843.70	606,978.63	621,865.07	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	172,867.85	172,867.85	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,656,150.75	1,656,150.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,206,390.58	1,206,390.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,465,759.18	**4,590,043.54**	**16,918,796.63**	**1,956,919.01**	**651,107.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,797,303.96	55,992.20	32,741,311.76	0.00	0.00
Support Serv - Pupil	3,855,551.16	0.00	3,855,551.16	0.00	0.00
Support Serv - Instructional	1,159,218.63	4,134.43	1,155,084.20	0.00	0.00
Support Serv - Board of Ed	103,392.48	0.00	103,392.48	0.00	0.00
Support Serv - Executive Adm	349,910.07	0.00	349,910.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,866,910.98	5,348.62	2,861,562.36	0.00	0.00
Support Serv - Business	688,262.63	0.00	69,775.86	618,486.77	618,486.77
Operations and Maintenance	4,350,052.31	9,783.16	13,878.86	4,326,390.29	0.00
Pupil Transportation	2,736,886.22	21,810.00	2,715,076.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	79,113.82	0.00	79,113.82	0.00	0.00
Support Serv - Staff & Personnel	371,392.84	324.81	0.00	371,068.03	371,068.03
Support Serv - Technology	545,354.69	59,834.65	0.00	485,520.04	485,520.04
Support Serv - Pupil Accounting	127,729.08	0.00	127,729.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,239,914.05	13,916.00	1,225,998.05	0.00	0.00
Community Services	977,865.39	11,132.15	966,733.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	693.04	693.04	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,950.05	0.00	0.00	3,950.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,684,163.36	817,706.82	866,456.54	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 **	5,328,034.00	5,328,034.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,658,100.80	7,658,100.80	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
	66,923,799.56	**13,986,810.68**	**47,131,573.70**	**5,805,415.18**	**1,475,074.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,977,484.27	11,487.42	13,965,996.85	0.00	0.00
Support Serv - Pupil	1,028,098.39	0.00	1,028,098.39	0.00	0.00
Support Serv - Instructional	737,908.79	0.00	737,908.79	0.00	0.00
Support Serv - Board of Ed	311,961.24	0.00	311,961.24	0.00	0.00
Support Serv - Executive Adm	275,444.86	0.00	275,444.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,346,914.18	0.00	1,346,914.18	0.00	0.00
Support Serv - Business	457,025.92	86,170.49	21.19	370,834.24	370,834.24
Operations and Maintenance	1,655,346.55	7,500.00	0.00	1,647,846.55	0.00
Pupil Transportation	1,179,931.44	325,046.72	854,884.72	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	1,252.32	0.00	1,252.32	0.00	0.00
Support Serv - Technology	611,990.22	195,350.82	0.00	416,639.40	416,639.40
Support Serv - Pupil Accounting	15,251.00	0.00	15,251.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	540,867.90	24,907.25	515,960.65	0.00	0.00
Community Services	126,301.92	0.00	126,301.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,000.00	0.00	1,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	112,034.22	2,992.05	87,922.68	21,119.49	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	1,151,998.60	606,964.78	545,033.82	0.00	0.00
Community Services	98,965.53	0.00	98,965.53	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 **	2,545,339.76	2,545,339.76	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 *	13,000.00	0.00	13,000.00	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
	26,188,117.11	**3,805,759.29**	**19,925,918.14**	**2,456,439.68**	**787,473.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,229,856.80	16,786.74	20,213,070.06	0.00	0.00
Support Serv - Pupil	1,754,023.49	0.00	1,754,023.49	0.00	0.00
Support Serv - Instructional	964,805.23	0.00	964,805.23	0.00	0.00
Support Serv - Board of Ed	96,815.96	0.00	96,815.96	0.00	0.00
Support Serv - Executive Adm	321,547.65	0.00	321,547.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,804,679.43	0.00	1,804,679.43	0.00	0.00
Support Serv - Business	437,872.52	5,295.15	0.00	432,577.37	432,577.37
Operations and Maintenance	2,456,334.32	0.00	0.00	2,456,334.32	0.00
Pupil Transportation	1,806,808.12	0.00	1,806,808.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,482.24	0.00	49,482.24	0.00	0.00
Support Serv - Staff & Personnel	27,949.42	0.00	287.66	27,661.76	27,661.76
Support Serv - Technology	720,978.98	94,803.33	6,112.47	620,063.18	620,063.18
Support Serv - Pupil Accounting	92,157.19	0.00	92,157.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	542,280.95	0.00	542,280.95	0.00	0.00
Community Services	538,667.67	20,046.95	518,620.72	0.00	0.00
Payments to Government Agencies	20,486.07	20,486.07	0.00	0.00	0.00
Facilities Acquisition	93,819.80	93,819.80	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,355,803.23	636,588.84	719,214.39	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 **	4,228,841.61	4,228,841.61	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
	37,543,210.68	**5,116,668.49**	**28,889,905.56**	**3,536,636.63**	**1,080,302.31**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,618,352.76	377.40	7,617,975.36	0.00	0.00
Support Serv - Pupil	787,569.18	0.00	787,569.18	0.00	0.00
Support Serv - Instructional	320,319.01	0.00	320,319.01	0.00	0.00
Support Serv - Board of Ed	30,899.95	0.00	30,899.95	0.00	0.00
Support Serv - Executive Adm	219,279.22	0.00	219,279.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	857,724.77	0.00	857,724.77	0.00	0.00
Support Serv - Business	247,816.07	8,075.09	0.00	239,740.98	239,740.98
Operations and Maintenance	1,303,637.79	35,139.81	0.00	1,268,497.98	0.00
Pupil Transportation	1,233,143.51	85,369.00	1,147,774.51	0.00	0.00
Support Serv - Planning & Research	29,771.99	0.00	29,771.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	37,448.61	1,253.75	0.00	36,194.86	36,194.86
Support Serv - Technology	211,215.65	3,896.00	2,643.23	204,676.42	204,676.42
Support Serv - Pupil Accounting	16,458.52	0.00	16,458.52	0.00	0.00
Support Serv - Central - Other	13,556.11	0.00	13,556.11	0.00	0.00
Support Serv - Other	477,682.15	29,503.72	448,178.43	0.00	0.00
Community Services	169,759.82	0.00	169,759.82	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	69,341.80	0.00	69,341.80	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	594,046.14	261,790.80	332,255.34	0.00	0.00
Community Services	47,748.15	0.00	47,748.15	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 **	1,664,305.07	1,664,305.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	620,703.29	620,703.29	0.00	0.00	0.00
Trust Funds					
All Costs *	3,759.69	0.00	3,759.69	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,574,539.25	**2,710,413.93**	**12,115,015.08**	**1,749,110.24**	**480,612.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	54,995,621.50	77,631.00	54,917,990.50	0.00	0.00
Support Serv - Pupil	5,028,528.40	0.00	5,028,528.40	0.00	0.00
Support Serv - Instructional	3,175,759.70	3,102.70	3,172,657.00	0.00	0.00
Support Serv - Board of Ed	160,161.20	10,000.00	150,161.20	0.00	0.00
Support Serv - Executive Adm	1,632,231.90	6,364.00	1,625,867.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,892,759.30	0.00	4,892,759.30	0.00	0.00
Support Serv - Business	606,008.60	0.00	0.00	606,008.60	606,008.60
Operations and Maintenance	7,869,424.00	13,919.00	490,801.30	7,364,703.70	0.00
Pupil Transportation	3,789,575.40	2,421.00	3,787,154.40	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,505,363.00	29,616.60	0.00	1,475,746.40	1,475,746.40
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	1,449,032.00	0.00	1,449,032.00	0.00	0.00
Community Services	612,163.90	13,098.40	599,065.50	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,627,302.40	2,569,084.10	2,058,218.30	0.00	0.00
Community Services	502,945.60	104,582.40	398,363.20	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 **	9,077,193.80	9,077,193.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,395,648.50	2,395,648.50	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
	102,371,219.20	**14,302,661.50**	**78,622,099.00**	**9,446,458.70**	**2,081,755.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,044,649.88	16,169.45	21,028,480.43	0.00	0.00
Support Serv - Pupil	1,652,967.43	0.00	1,652,967.43	0.00	0.00
Support Serv - Instructional	1,021,349.65	0.00	1,021,349.65	0.00	0.00
Support Serv - Board of Ed	89,672.41	0.00	89,672.41	0.00	0.00
Support Serv - Executive Adm	403,057.16	0.00	403,057.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,673,707.82	5,182.88	1,668,524.94	0.00	0.00
Support Serv - Business	671,636.84	63,365.59	0.00	608,271.25	608,271.25
Operations and Maintenance	3,250,437.37	0.00	0.00	3,250,437.37	0.00
Pupil Transportation	2,545,753.63	172,698.27	2,373,055.36	0.00	0.00
Support Serv - Planning & Research	13,471.73	0.00	13,471.73	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	623,162.41	172,977.05	0.00	450,185.36	450,185.36
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	648,979.97	0.00	648,979.97	0.00	0.00
Community Services	301,541.75	0.00	301,541.75	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	1,256,329.19	547,110.36	709,218.83	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 **	7,510,283.48	7,510,283.48	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 *	34,916.47	0.00	34,916.47	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,741,917.19	**8,487,787.08**	**29,945,236.13**	**4,308,893.98**	**1,058,456.61**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,743,512.04	6,042.93	45,737,469.11	0.00	0.00
Support Serv - Pupil	4,214,091.13	0.00	4,214,091.13	0.00	0.00
Support Serv - Instructional	2,041,877.92	0.00	2,041,877.92	0.00	0.00
Support Serv - Board of Ed	237,275.29	0.00	237,275.29	0.00	0.00
Support Serv - Executive Adm	457,851.06	0.00	457,851.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,291,730.09	0.00	4,291,730.09	0.00	0.00
Support Serv - Business	1,110,915.66	130,675.39	0.00	980,240.27	980,240.27
Operations and Maintenance	6,799,609.25	0.00	66,681.09	6,732,928.16	0.00
Pupil Transportation	4,330,220.56	394,510.00	3,935,710.56	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	552,459.73	0.00	0.00	552,459.73	552,459.73
Support Serv - Technology	1,153,673.44	0.00	0.00	1,153,673.44	1,153,673.44
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	1,328,639.99	17,299.16	1,311,340.83	0.00	0.00
Community Services	2,548,224.70	9,772.61	2,538,452.09	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	2,217,650.35	1,026,430.64	1,191,219.71	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 **	11,022,415.84	11,022,415.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	873,991.87	873,991.87	0.00	0.00	0.00
Trust Funds					
All Costs *	68,550.00	0.00	68,550.00	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
	88,992,688.92	**13,481,138.44**	**66,092,248.88**	**9,419,301.60**	**2,686,373.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,019,203.34	8,467.39	16,010,735.95	0.00	0.00
Support Serv - Pupil	1,816,061.68	0.00	1,816,061.68	0.00	0.00
Support Serv - Instructional	385,816.07	0.00	385,816.07	0.00	0.00
Support Serv - Board of Ed	92,923.68	1,850.00	91,073.68	0.00	0.00
Support Serv - Executive Adm	586,022.52	0.00	586,022.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,318,736.34	0.00	1,318,736.34	0.00	0.00
Support Serv - Business	429,873.92	17,130.12	12,215.48	400,528.32	400,528.32
Operations and Maintenance	1,799,562.67	80,621.25	8,361.00	1,710,580.42	0.00
Pupil Transportation	1,419,727.69	77,428.41	1,342,299.28	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	5,641.34	0.00	5,641.34	0.00	0.00
Support Serv - Technology	621,711.18	291,948.91	36,932.55	292,829.72	292,829.72
Support Serv - Pupil Accounting	35,340.16	0.00	35,340.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	451,231.74	0.00	451,231.74	0.00	0.00
Community Services	316,605.03	9,179.13	307,425.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,205.47	0.00	964.38	241.09	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	932,476.18	439,269.06	493,207.12	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 **	2,579,634.63	2,579,634.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	338,460.15	338,460.15	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
	29,150,233.79	**3,843,989.05**	**22,902,065.19**	**2,404,179.55**	**693,358.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41900 Covenant House Academy Grand Rapids
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	379,758.53	0.00	379,758.53	0.00	0.00
Support Serv - Pupil	121,031.07	0.00	121,031.07	0.00	0.00
Support Serv - Instructional	19,038.14	0.00	19,038.14	0.00	0.00
Support Serv - Board of Ed	68,478.22	0.00	68,478.22	0.00	0.00
Support Serv - Executive Adm	309,753.24	0.00	309,753.24	0.00	0.00
Support Serv - Grant Writer	2,437.50	0.00	2,437.50	0.00	0.00
Support Serv - School Adm	199,908.39	0.00	199,908.39	0.00	0.00
Support Serv - Business	23,528.64	0.00	0.00	23,528.64	23,528.64
Operations and Maintenance	261,074.31	0.00	8,127.04	252,947.27	0.00
Pupil Transportation	8,102.06	0.00	8,102.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	615.45	0.00	615.45	0.00	0.00
Support Serv - Staff & Personnel	12,024.13	0.00	0.00	12,024.13	12,024.13
Support Serv - Technology	75,816.64	75,816.64	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,705.75	0.00	11,705.75	0.00	0.00
Community Services	4,598.78	0.00	4,598.78	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	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
	1,497,870.85	**75,816.64**	**1,133,554.17**	**288,500.04**	**35,552.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41901 New Branches Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,269,291.89	42,231.32	2,227,060.57	0.00	0.00
Support Serv - Pupil	102,989.21	0.00	102,989.21	0.00	0.00
Support Serv - Instructional	23,920.08	49.67	23,870.41	0.00	0.00
Support Serv - Board of Ed	19,589.19	0.00	19,589.19	0.00	0.00
Support Serv - Executive Adm	224,863.58	280.00	224,583.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	303,472.26	0.00	303,472.26	0.00	0.00
Support Serv - Business	40,771.92	0.00	0.00	40,771.92	40,771.92
Operations and Maintenance	266,257.30	4,058.88	0.00	262,198.42	0.00
Pupil Transportation	525.28	0.00	525.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,750.70	0.00	1,750.70	0.00	0.00
Support Serv - Staff & Personnel	62,776.70	0.00	1,277.00	61,499.70	61,499.70
Support Serv - Technology	50,973.86	0.00	0.00	50,973.86	50,973.86
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	0.00	0.00	0.00	0.00	0.00
Community Services	42,954.28	0.00	42,954.28	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	185,338.32	113,149.68	72,188.64	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 **	203,924.23	203,924.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	24.00	24.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,799,422.80	**363,717.78**	**3,020,261.12**	**415,443.90**	**153,245.48**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,032,930.44	44,037.76	2,988,892.68	0.00	0.00
Support Serv - Pupil	184,562.13	0.00	184,562.13	0.00	0.00
Support Serv - Instructional	145,463.25	0.00	145,463.25	0.00	0.00
Support Serv - Board of Ed	25,955.09	0.00	25,955.09	0.00	0.00
Support Serv - Executive Adm	675,595.37	0.00	675,595.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,095.10	6,763.78	366,331.32	0.00	0.00
Support Serv - Business	7,416.56	7,329.75	0.00	86.81	86.81
Operations and Maintenance	342,587.24	4,240.99	0.00	338,346.25	0.00
Pupil Transportation	37,006.45	0.00	37,006.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,128.65	0.00	50,128.65	0.00	0.00
Support Serv - Staff & Personnel	8,535.96	0.00	0.00	8,535.96	8,535.96
Support Serv - Technology	45.00	0.00	45.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,234.12	0.00	9,234.12	0.00	0.00
Community Services	49,520.39	0.00	49,520.39	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	235,716.20	9,966.60	225,749.60	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 **	224,264.14	224,264.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	300,583.69	300,583.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,702,639.78	**597,186.71**	**4,758,484.05**	**346,969.02**	**8,622.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,061,803.00	0.00	5,061,803.00	0.00	0.00
Support Serv - Pupil	254,638.00	0.00	254,638.00	0.00	0.00
Support Serv - Instructional	672,496.00	0.00	672,496.00	0.00	0.00
Support Serv - Board of Ed	120,806.00	0.00	120,806.00	0.00	0.00
Support Serv - Executive Adm	598,582.00	0.00	598,582.00	0.00	0.00
Support Serv - Grant Writer	50,777.00	0.00	50,777.00	0.00	0.00
Support Serv - School Adm	1,025,552.00	0.00	1,025,552.00	0.00	0.00
Support Serv - Business	350,023.00	0.00	0.00	350,023.00	350,023.00
Operations and Maintenance	2,439,668.00	0.00	0.00	2,439,668.00	0.00
Pupil Transportation	69.00	0.00	69.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,669.00	0.00	51,669.00	0.00	0.00
Support Serv - Staff & Personnel	170,729.00	0.00	0.00	170,729.00	170,729.00
Support Serv - Technology	180,353.00	0.00	0.00	180,353.00	180,353.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,377.00	0.00	30,377.00	0.00	0.00
Support Serv - Other	106,175.00	0.00	106,175.00	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	314,700.00	13,936.00	300,764.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	11,428,417.00	**13,936.00**	**8,273,708.00**	**3,140,773.00**	**701,105.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,219,599.29	0.00	1,219,599.29	0.00	0.00
Support Serv - Pupil	143,104.87	0.00	143,104.87	0.00	0.00
Support Serv - Instructional	17,561.30	0.00	17,561.30	0.00	0.00
Support Serv - Board of Ed	21,278.79	0.00	21,278.79	0.00	0.00
Support Serv - Executive Adm	95,695.12	0.00	95,695.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,644.50	0.00	240,644.50	0.00	0.00
Support Serv - Business	25,488.34	0.00	0.00	25,488.34	25,488.34
Operations and Maintenance	188,014.43	45,868.44	0.00	142,145.99	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	33,887.67	0.00	0.00	33,887.67	33,887.67
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	248,782.71	248,782.71	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
	2,234,057.02	**294,651.15**	**1,737,883.87**	**201,522.00**	**59,376.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,114,192.00	0.00	3,114,192.00	0.00	0.00
Support Serv - Pupil	140,468.00	0.00	140,468.00	0.00	0.00
Support Serv - Instructional	553,888.00	0.00	553,888.00	0.00	0.00
Support Serv - Board of Ed	117,507.00	0.00	117,507.00	0.00	0.00
Support Serv - Executive Adm	268,577.00	0.00	268,577.00	0.00	0.00
Support Serv - Grant Writer	39,310.00	0.00	39,310.00	0.00	0.00
Support Serv - School Adm	480,710.00	0.00	480,710.00	0.00	0.00
Support Serv - Business	129,361.00	0.00	0.00	129,361.00	129,361.00
Operations and Maintenance	1,144,064.00	0.00	0.00	1,144,064.00	0.00
Pupil Transportation	9,153.00	0.00	9,153.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,374.00	0.00	49,374.00	0.00	0.00
Support Serv - Staff & Personnel	178,354.00	0.00	0.00	178,354.00	178,354.00
Support Serv - Technology	107,848.00	0.00	0.00	107,848.00	107,848.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,175.00	0.00	30,175.00	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	148,941.00	148,941.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	345,559.00	16,907.00	328,652.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,857,481.00	**165,848.00**	**5,132,006.00**	**1,559,627.00**	**415,563.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,778,161.00	0.00	2,778,161.00	0.00	0.00
Support Serv - Pupil	170,497.00	0.00	170,497.00	0.00	0.00
Support Serv - Instructional	476,332.00	0.00	476,332.00	0.00	0.00
Support Serv - Board of Ed	95,542.00	0.00	95,542.00	0.00	0.00
Support Serv - Executive Adm	233,086.00	0.00	233,086.00	0.00	0.00
Support Serv - Grant Writer	26,633.00	0.00	26,633.00	0.00	0.00
Support Serv - School Adm	364,615.00	0.00	364,615.00	0.00	0.00
Support Serv - Business	87,644.00	0.00	0.00	87,644.00	87,644.00
Operations and Maintenance	1,322,951.00	0.00	0.00	1,322,951.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,106.00	0.00	30,106.00	0.00	0.00
Support Serv - Staff & Personnel	113,825.00	0.00	0.00	113,825.00	113,825.00
Support Serv - Technology	73,068.00	0.00	0.00	73,068.00	73,068.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,444.00	0.00	20,444.00	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	144,506.00	9,505.00	135,001.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,937,410.00	**9,505.00**	**4,330,417.00**	**1,597,488.00**	**274,537.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41911 Grattan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	947,023.00	0.00	947,023.00	0.00	0.00
Support Serv - Pupil	36,141.00	0.00	36,141.00	0.00	0.00
Support Serv - Instructional	6,389.00	0.00	6,389.00	0.00	0.00
Support Serv - Board of Ed	16,715.00	0.00	16,715.00	0.00	0.00
Support Serv - Executive Adm	182,280.00	0.00	182,280.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,110.00	0.00	181,110.00	0.00	0.00
Support Serv - Business	23,471.00	5,234.00	0.00	18,237.00	18,237.00
Operations and Maintenance	165,884.00	0.00	0.00	165,884.00	0.00
Pupil Transportation	192,252.00	0.00	192,252.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,161.00	0.00	2,161.00	0.00	0.00
Support Serv - Staff & Personnel	320.00	0.00	0.00	320.00	320.00
Support Serv - Technology	11,397.00	0.00	0.00	11,397.00	11,397.00
Support Serv - Pupil Accounting	0.00	0.00	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	122.00	0.00	122.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70,234.00	42,470.00	27,764.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	307,179.00	307,179.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,142,678.00	**354,883.00**	**1,591,957.00**	**195,838.00**	**29,954.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,931,459.00	0.00	2,931,459.00	0.00	0.00
Support Serv - Pupil	162,286.00	0.00	162,286.00	0.00	0.00
Support Serv - Instructional	512,308.00	0.00	512,308.00	0.00	0.00
Support Serv - Board of Ed	128,584.00	0.00	128,584.00	0.00	0.00
Support Serv - Executive Adm	265,837.00	0.00	265,837.00	0.00	0.00
Support Serv - Grant Writer	36,731.00	0.00	36,731.00	0.00	0.00
Support Serv - School Adm	403,996.00	0.00	403,996.00	0.00	0.00
Support Serv - Business	120,874.00	0.00	0.00	120,874.00	120,874.00
Operations and Maintenance	1,156,136.00	0.00	0.00	1,156,136.00	0.00
Pupil Transportation	5,493.00	0.00	5,493.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,572.00	0.00	43,572.00	0.00	0.00
Support Serv - Staff & Personnel	156,982.00	0.00	0.00	156,982.00	156,982.00
Support Serv - Technology	100,772.00	0.00	0.00	100,772.00	100,772.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,195.00	0.00	28,195.00	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	199,759.00	10,454.00	189,305.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,252,984.00	**10,454.00**	**4,707,766.00**	**1,534,764.00**	**378,628.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,610,363.00	0.00	2,610,363.00	0.00	0.00
Support Serv - Pupil	143,759.00	0.00	143,759.00	0.00	0.00
Support Serv - Instructional	643,102.00	0.00	643,102.00	0.00	0.00
Support Serv - Board of Ed	143,379.00	0.00	143,379.00	0.00	0.00
Support Serv - Executive Adm	300,340.00	0.00	300,340.00	0.00	0.00
Support Serv - Grant Writer	51,774.00	0.00	51,774.00	0.00	0.00
Support Serv - School Adm	440,096.00	0.00	440,096.00	0.00	0.00
Support Serv - Business	170,375.00	0.00	0.00	170,375.00	170,375.00
Operations and Maintenance	1,055,812.00	0.00	0.00	1,055,812.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,079.00	0.00	57,079.00	0.00	0.00
Support Serv - Staff & Personnel	221,270.00	0.00	0.00	221,270.00	221,270.00
Support Serv - Technology	142,042.00	0.00	0.00	142,042.00	142,042.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39,742.00	0.00	39,742.00	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	138,591.00	7,992.00	130,599.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,157,724.00	**7,992.00**	**4,560,233.00**	**1,589,499.00**	**533,687.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,652,053.00	0.00	2,652,053.00	0.00	0.00
Support Serv - Pupil	180,830.00	0.00	180,830.00	0.00	0.00
Support Serv - Instructional	580,830.00	0.00	580,830.00	0.00	0.00
Support Serv - Board of Ed	142,170.00	0.00	142,170.00	0.00	0.00
Support Serv - Executive Adm	304,951.00	0.00	304,951.00	0.00	0.00
Support Serv - Grant Writer	51,454.00	0.00	51,454.00	0.00	0.00
Support Serv - School Adm	450,797.00	0.00	450,797.00	0.00	0.00
Support Serv - Business	169,323.00	0.00	0.00	169,323.00	169,323.00
Operations and Maintenance	1,219,721.00	0.00	0.00	1,219,721.00	0.00
Pupil Transportation	8,631.00	0.00	8,631.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	61,754.00	0.00	61,754.00	0.00	0.00
Support Serv - Staff & Personnel	219,904.00	0.00	0.00	219,904.00	219,904.00
Support Serv - Technology	141,165.00	0.00	0.00	141,165.00	141,165.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39,497.00	0.00	39,497.00	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	137,671.00	7,296.00	130,375.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,360,751.00	**7,296.00**	**4,603,342.00**	**1,750,113.00**	**530,392.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,840,140.00	260,113.00	2,580,027.00	0.00	0.00
Support Serv - Pupil	172,933.00	0.00	172,933.00	0.00	0.00
Support Serv - Instructional	29,407.00	0.00	29,407.00	0.00	0.00
Support Serv - Board of Ed	138,582.00	186.00	138,396.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	424,679.00	3,559.00	421,120.00	0.00	0.00
Support Serv - Business	324,963.00	9,053.00	0.00	315,910.00	315,910.00
Operations and Maintenance	530,707.00	5,509.00	0.00	525,198.00	0.00
Pupil Transportation	542,151.00	347.00	541,804.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,568.00	0.00	11,568.00	0.00	0.00
Support Serv - Staff & Personnel	125,476.00	0.00	0.00	125,476.00	125,476.00
Support Serv - Technology	93,148.00	13,488.00	0.00	79,660.00	79,660.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,861.00	868.00	22,993.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	417,561.00	346,876.00	70,685.00	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 **	316,429.00	316,429.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,991,605.00	**956,428.00**	**3,988,933.00**	**1,046,244.00**	**521,046.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,207,163.88	0.00	1,207,163.88	0.00	0.00
Support Serv - Pupil	59,627.22	0.00	59,627.22	0.00	0.00
Support Serv - Instructional	98,735.40	0.00	98,735.40	0.00	0.00
Support Serv - Board of Ed	81,529.41	0.00	81,529.41	0.00	0.00
Support Serv - Executive Adm	115,564.54	0.00	115,564.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,482.48	9,093.00	215,389.48	0.00	0.00
Support Serv - Business	87,342.07	2,647.18	0.00	84,694.89	84,694.89
Operations and Maintenance	241,319.25	0.00	0.00	241,319.25	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	112,809.65	25,201.44	0.00	87,608.21	87,608.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	93,551.58	0.00	93,551.58	0.00	0.00
Support Serv - Other	54,129.97	33,353.60	20,776.37	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,376,255.45	**70,295.22**	**1,892,337.88**	**413,622.35**	**172,303.10**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,003,486.00	0.00	3,003,486.00	0.00	0.00
Support Serv - Pupil	188,574.00	0.00	188,574.00	0.00	0.00
Support Serv - Instructional	403,452.00	0.00	403,452.00	0.00	0.00
Support Serv - Board of Ed	71,592.00	0.00	71,592.00	0.00	0.00
Support Serv - Executive Adm	195,619.00	0.00	195,619.00	0.00	0.00
Support Serv - Grant Writer	19,720.00	0.00	19,720.00	0.00	0.00
Support Serv - School Adm	408,369.00	0.00	408,369.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,474,752.00	0.00	0.00	1,474,752.00	0.00
Pupil Transportation	5,522.00	0.00	5,522.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,529.00	0.00	38,529.00	0.00	0.00
Support Serv - Staff & Personnel	84,280.00	0.00	0.00	84,280.00	84,280.00
Support Serv - Technology	54,102.00	0.00	0.00	54,102.00	54,102.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	291,970.00	13,946.00	278,024.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,319,998.00	**13,946.00**	**4,628,024.00**	**1,678,028.00**	**203,276.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,539,273.00	0.00	2,539,273.00	0.00	0.00
Support Serv - Pupil	241,008.00	0.00	241,008.00	0.00	0.00
Support Serv - Instructional	293,832.00	0.00	293,832.00	0.00	0.00
Support Serv - Board of Ed	128,665.00	0.00	128,665.00	0.00	0.00
Support Serv - Executive Adm	261,507.00	0.00	261,507.00	0.00	0.00
Support Serv - Grant Writer	42,888.00	0.00	42,888.00	0.00	0.00
Support Serv - School Adm	487,315.00	0.00	487,315.00	0.00	0.00
Support Serv - Business	141,135.00	0.00	0.00	141,135.00	141,135.00
Operations and Maintenance	1,147,433.00	0.00	0.00	1,147,433.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,086.00	0.00	46,086.00	0.00	0.00
Support Serv - Staff & Personnel	183,296.00	0.00	0.00	183,296.00	183,296.00
Support Serv - Technology	117,664.00	0.00	0.00	117,664.00	117,664.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,922.00	0.00	32,922.00	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	110,815.00	6,166.00	104,649.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,773,839.00	**6,166.00**	**4,178,145.00**	**1,589,528.00**	**442,095.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,478,836.00	38,603.00	1,440,233.00	0.00	0.00
Support Serv - Pupil	96,431.00	0.00	96,431.00	0.00	0.00
Support Serv - Instructional	31,540.00	0.00	31,540.00	0.00	0.00
Support Serv - Board of Ed	80,850.00	0.00	80,850.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,500.00	0.00	209,500.00	0.00	0.00
Support Serv - Business	81,386.00	39,012.00	0.00	42,374.00	42,374.00
Operations and Maintenance	105,971.00	0.00	0.00	105,971.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	65,609.00	0.00	65,609.00	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	2,162,123.00	**89,615.00**	**1,924,163.00**	**148,345.00**	**42,374.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,794,696.00	1,665.00	2,793,031.00	0.00	0.00
Support Serv - Pupil	380,482.00	0.00	380,482.00	0.00	0.00
Support Serv - Instructional	60,099.00	0.00	60,099.00	0.00	0.00
Support Serv - Board of Ed	28,466.00	0.00	28,466.00	0.00	0.00
Support Serv - Executive Adm	302,799.00	0.00	302,799.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	374,601.00	65.00	374,536.00	0.00	0.00
Support Serv - Business	127,926.00	9,375.00	9,530.00	109,021.00	109,021.00
Operations and Maintenance	531,780.00	0.00	0.00	531,780.00	0.00
Pupil Transportation	42,858.00	0.00	42,858.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,640.00	0.00	5,764.00	3,876.00	3,876.00
Support Serv - Technology	62,499.00	0.00	0.00	62,499.00	62,499.00
Support Serv - Pupil Accounting	46,645.00	0.00	46,645.00	0.00	0.00
Support Serv - Central - Other	0.00	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	73.00	0.00	73.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,654.00	44,404.00	44,250.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	4,851,218.00	**55,509.00**	**4,088,533.00**	**707,176.00**	**175,396.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,322,351.15	0.00	1,322,351.15	0.00	0.00
Support Serv - Pupil	38,810.51	0.00	38,810.51	0.00	0.00
Support Serv - Instructional	113,118.00	0.00	113,118.00	0.00	0.00
Support Serv - Board of Ed	25,762.47	0.00	25,762.47	0.00	0.00
Support Serv - Executive Adm	209,263.90	0.00	209,263.90	0.00	0.00
Support Serv - Grant Writer	7,360.10	0.00	7,360.10	0.00	0.00
Support Serv - School Adm	454,527.05	0.00	454,527.05	0.00	0.00
Support Serv - Business	144,393.69	0.00	0.00	144,393.69	144,393.69
Operations and Maintenance	627,820.17	0.00	0.00	627,820.17	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	27,808.35	0.00	0.00	27,808.35	27,808.35
Support Serv - Technology	3,830.84	0.00	0.00	3,830.84	3,830.84
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	56,162.61	0.00	56,162.61	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	63,717.07	2,098.97	61,618.10	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
	3,094,925.91	**2,098.97**	**2,288,973.89**	**803,853.05**	**176,032.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,507,778.00	25,281.00	1,482,497.00	0.00	0.00
Support Serv - Pupil	204,562.00	0.00	204,562.00	0.00	0.00
Support Serv - Instructional	117,104.00	0.00	117,104.00	0.00	0.00
Support Serv - Board of Ed	121,119.00	0.00	121,119.00	0.00	0.00
Support Serv - Executive Adm	93,637.00	0.00	93,637.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	460,023.00	1,690.00	458,333.00	0.00	0.00
Support Serv - Business	141,483.00	20,452.00	0.00	121,031.00	121,031.00
Operations and Maintenance	373,469.00	0.00	0.00	373,469.00	0.00
Pupil Transportation	37,930.00	0.00	37,930.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	151,103.00	77,847.00	0.00	73,256.00	73,256.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,742.00	0.00	27,742.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,624.00	14,624.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,020.00	669.00	1,351.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	254,832.00	254,832.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	720,884.00	720,884.00	0.00	0.00	0.00
Trust Funds					
All Costs *	494,427.00	0.00	494,427.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,722,737.00	**1,116,279.00**	**3,038,702.00**	**567,756.00**	**194,287.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,178,893.43	73,968.17	19,104,925.26	0.00	0.00
Support Serv - Pupil	1,328,425.72	0.00	1,328,425.72	0.00	0.00
Support Serv - Instructional	603,688.90	0.00	603,688.90	0.00	0.00
Support Serv - Board of Ed	165,458.45	0.00	165,458.45	0.00	0.00
Support Serv - Executive Adm	4,772,230.26	0.00	4,772,230.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	276,136.15	0.00	276,136.15	0.00	0.00
Support Serv - Business	300,337.73	81,411.70	0.00	218,926.03	218,926.03
Operations and Maintenance	132,395.75	0.00	0.00	132,395.75	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	812.32	0.00	0.00	812.32	812.32
Support Serv - Technology	2,190,422.26	167,382.41	0.00	2,023,039.85	2,023,039.85
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	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
	28,948,800.97	**322,762.28**	**26,250,864.74**	**2,375,173.95**	**2,242,778.20**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,508,661.00	144,395.00	1,364,266.00	0.00	0.00
Support Serv - Pupil	170,739.00	0.00	170,739.00	0.00	0.00
Support Serv - Instructional	77,816.00	0.00	77,816.00	0.00	0.00
Support Serv - Board of Ed	19,557.00	0.00	19,557.00	0.00	0.00
Support Serv - Executive Adm	211,952.00	0.00	211,952.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,335.00	0.00	216,335.00	0.00	0.00
Support Serv - Business	96,428.00	2,902.00	0.00	93,526.00	93,526.00
Operations and Maintenance	525,664.00	35,418.00	29,583.00	460,663.00	0.00
Pupil Transportation	28,490.00	0.00	28,490.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,971.00	0.00	3,174.00	4,797.00	4,797.00
Support Serv - Technology	51,605.00	0.00	3,187.00	48,418.00	48,418.00
Support Serv - Pupil Accounting	47,946.00	0.00	47,946.00	0.00	0.00
Support Serv - Central - Other	0.00	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	1,936.00	0.00	1,936.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,072.00	117,149.00	42,923.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,125,172.00	**299,864.00**	**2,217,904.00**	**607,404.00**	**146,741.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,288,389.28	8,627.02	1,279,762.26	0.00	0.00
Support Serv - Pupil	43,422.18	0.00	43,422.18	0.00	0.00
Support Serv - Instructional	20,357.85	0.00	20,357.85	0.00	0.00
Support Serv - Board of Ed	39,434.02	0.00	39,434.02	0.00	0.00
Support Serv - Executive Adm	710,698.60	3,000.00	707,698.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,901.66	0.00	217,901.66	0.00	0.00
Support Serv - Business	12,596.79	8,665.00	0.00	3,931.79	3,931.79
Operations and Maintenance	511,797.51	7,625.00	0.00	504,172.51	0.00
Pupil Transportation	30,050.08	0.00	30,050.08	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	200.00	0.00	0.00	200.00	200.00
Support Serv - Technology	164,249.02	75,845.36	0.00	88,403.66	88,403.66
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	43,949.45	24,938.29	19,011.16	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	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	20,949.14	0.00	20,949.14	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,353,995.58	**378,700.67**	**2,378,586.95**	**596,707.96**	**92,535.45**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,358,509.00	0.00	2,358,509.00	0.00	0.00
Support Serv - Pupil	101,525.00	0.00	101,525.00	0.00	0.00
Support Serv - Instructional	544,010.00	0.00	544,010.00	0.00	0.00
Support Serv - Board of Ed	76,514.00	0.00	76,514.00	0.00	0.00
Support Serv - Executive Adm	159,965.00	0.00	159,965.00	0.00	0.00
Support Serv - Grant Writer	14,790.00	0.00	14,790.00	0.00	0.00
Support Serv - School Adm	395,959.00	0.00	395,959.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,480,110.00	0.00	0.00	1,480,110.00	0.00
Pupil Transportation	2,610.00	0.00	2,610.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,905.00	0.00	39,905.00	0.00	0.00
Support Serv - Staff & Personnel	74,037.00	0.00	0.00	74,037.00	74,037.00
Support Serv - Technology	40,577.00	0.00	0.00	40,577.00	40,577.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	331,104.00	7,991.00	323,113.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,699,646.00	**7,991.00**	**4,032,037.00**	**1,659,618.00**	**179,508.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	905,068.08	0.00	905,068.08	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	63,855.74	0.00	63,855.74	0.00	0.00
Support Serv - Board of Ed	10,963.74	0.00	10,963.74	0.00	0.00
Support Serv - Executive Adm	83,578.09	0.00	83,578.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,291.77	0.00	218,291.77	0.00	0.00
Support Serv - Business	59,166.30	0.00	0.00	59,166.30	59,166.30
Operations and Maintenance	386,070.34	0.00	0.00	386,070.34	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,632.65	0.00	6,632.65	0.00	0.00
Support Serv - Staff & Personnel	15,832.51	0.00	0.00	15,832.51	15,832.51
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
	1,784,459.22	**0.00**	**1,298,390.07**	**486,069.15**	**99,998.81**

Michigan Department of Education
Costs for the Development of 2015-2016 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	123,268.44	0.00	123,268.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,245.33	0.00	20,245.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,861.85	24,591.32	0.00	12,270.53	0.00
Pupil Transportation	40,010.16	0.00	40,010.16	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	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
	220,385.78	**24,591.32**	**183,523.93**	**12,270.53**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,468,082.83	0.00	4,468,082.83	0.00	0.00
Support Serv - Pupil	149,847.97	0.00	149,847.97	0.00	0.00
Support Serv - Instructional	324,879.31	0.00	324,879.31	0.00	0.00
Support Serv - Board of Ed	78,601.33	0.00	78,601.33	0.00	0.00
Support Serv - Executive Adm	286,922.84	0.00	286,922.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,942.79	0.00	396,942.79	0.00	0.00
Support Serv - Business	261,339.23	28,412.91	0.00	232,926.32	232,926.32
Operations and Maintenance	547,188.59	0.00	0.00	547,188.59	0.00
Pupil Transportation	652,423.47	0.00	652,423.47	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	191,372.49	0.00	0.00	191,372.49	191,372.49
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	124,797.58	8,993.68	115,803.90	0.00	0.00
Community Services	27,685.52	0.00	27,685.52	0.00	0.00
Payments to Government Agencies	8,707,300.00	8,707,300.00	0.00	0.00	0.00
Facilities Acquisition	260,619.10	260,619.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	65,106.67	0.00	65,106.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,482.73	0.00	31,167.90	314.83	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	544,962.17	284,280.57	260,681.60	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 **	742,370.26	742,370.26	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
	17,861,924.88	**10,031,976.52**	**6,858,146.13**	**971,802.23**	**424,298.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	85,752.25	0.00	85,752.25	0.00	0.00
Support Serv - Pupil	58,031.21	0.00	58,031.21	0.00	0.00
Support Serv - Instructional	432,883.87	16,902.00	415,981.87	0.00	0.00
Support Serv - Board of Ed	13,508.58	0.00	13,508.58	0.00	0.00
Support Serv - Executive Adm	355,877.69	1,350.98	354,526.71	0.00	0.00
Support Serv - Grant Writer	15,635.15	0.00	15,635.15	0.00	0.00
Support Serv - School Adm	35,195.05	0.00	35,195.05	0.00	0.00
Support Serv - Business	637,582.87	7,537.88	10,996.00	619,048.99	619,048.99
Operations and Maintenance	156,054.71	2,428.72	0.00	153,625.99	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	155,193.42	152.56	0.00	155,040.86	155,040.86
Support Serv - Technology	1,153,155.40	304,227.07	0.00	848,928.33	848,928.33
Support Serv - Pupil Accounting	87,365.61	543.00	86,822.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	113,751.60	0.00	113,751.60	0.00	0.00
Payments to Government Agencies	719,416.55	719,416.55	0.00	0.00	0.00
Facilities Acquisition	40.50	40.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,410,296.99	130,001.05	4,280,295.94	0.00	0.00
Support Serv - Pupil	2,346,526.72	5,789.30	2,340,737.42	0.00	0.00
Support Serv - Instructional	742,628.07	9,793.99	732,834.08	0.00	0.00
Support Serv - Board of Ed	34,750.00	0.00	34,750.00	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	686,413.68	448.63	685,965.05	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	667,139.85	53,950.25	288,945.93	324,243.67	0.00
Pupil Transportation	22,043.46	0.00	22,043.46	0.00	0.00
Support Serv - Planning & Research	45,870.00	0.00	45,870.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	75,012.58	0.00	75,012.58	0.00	0.00
Payments to Government Agencies	1,707,988.07	1,606,498.70	101,489.37	0.00	0.00
Facilities Acquisition	46,030.80	46,030.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	346,000.00	346,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,150,144.68	**3,251,111.98**	**9,798,144.86**	**2,100,887.84**	**1,623,018.18**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,222,039.37	1,697.40	30,220,341.97	0.00	0.00
Support Serv - Pupil	3,125,532.34	0.00	3,125,532.34	0.00	0.00
Support Serv - Instructional	2,420,324.01	0.00	2,420,324.01	0.00	0.00
Support Serv - Board of Ed	191,440.54	0.00	191,440.54	0.00	0.00
Support Serv - Executive Adm	306,794.69	0.00	306,794.69	0.00	0.00
Support Serv - Grant Writer	10,150.00	0.00	10,150.00	0.00	0.00
Support Serv - School Adm	2,902,312.15	0.00	2,902,312.15	0.00	0.00
Support Serv - Business	823,699.22	62,629.02	0.00	761,070.20	761,070.20
Operations and Maintenance	3,793,338.47	52,131.46	0.00	3,741,207.01	0.00
Pupil Transportation	3,152,210.75	463,243.20	2,688,967.55	0.00	0.00
Support Serv - Planning & Research	3,045.00	0.00	3,045.00	0.00	0.00
Support Serv - Communication	129,692.40	0.00	129,692.40	0.00	0.00
Support Serv - Staff & Personnel	270,536.93	0.00	2,474.61	268,062.32	268,062.32
Support Serv - Technology	223,395.73	0.00	65,588.83	157,806.90	157,806.90
Support Serv - Pupil Accounting	126,809.25	0.00	126,809.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,102,138.68	30,696.95	1,071,441.73	0.00	0.00
Community Services	343,978.78	0.00	343,978.78	0.00	0.00
Payments to Government Agencies	73,902.79	73,902.79	0.00	0.00	0.00
Facilities Acquisition	319,313.69	280,547.12	38,766.57	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	34,749.41	0.00	34,575.68	173.73	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	2,529,786.91	1,146,438.99	1,383,347.92	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 **	3,793,034.07	3,793,034.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,192,521.61	1,192,521.61	0.00	0.00	0.00
Trust Funds					
All Costs *	1,042.00	0.00	1,042.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	57,091,788.79	**7,096,842.61**	**45,066,626.02**	**4,928,320.16**	**1,186,939.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,071,859.22	2,167.35	8,069,691.87	0.00	0.00
Support Serv - Pupil	458,441.51	0.00	458,441.51	0.00	0.00
Support Serv - Instructional	141,036.21	725.34	140,310.87	0.00	0.00
Support Serv - Board of Ed	35,294.86	0.00	35,294.86	0.00	0.00
Support Serv - Executive Adm	271,642.79	1,130.00	270,512.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	715,665.99	0.00	715,665.99	0.00	0.00
Support Serv - Business	300,155.62	50,743.88	6,306.00	243,105.74	243,105.74
Operations and Maintenance	934,627.02	0.00	11,547.46	923,079.56	0.00
Pupil Transportation	678,564.34	0.00	678,564.34	0.00	0.00
Support Serv - Planning & Research	107.10	0.00	107.10	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,392.43	0.00	6,242.78	13,149.65	13,149.65
Support Serv - Technology	387,166.56	55,220.48	18,301.00	313,645.08	313,645.08
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	256,381.13	0.00	256,381.13	0.00	0.00
Community Services	87,595.50	363.44	87,232.06	0.00	0.00
Payments to Government Agencies	6,204.57	6,204.57	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,668.57	156,066.93	221,601.64	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 **	10,607,385.98	10,607,385.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,874.18	24,874.18	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
	23,374,063.58	**10,904,882.15**	**10,976,201.40**	**1,492,980.03**	**569,900.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,295,436.73	813.17	3,294,623.56	0.00	0.00
Support Serv - Pupil	150,415.20	0.00	150,415.20	0.00	0.00
Support Serv - Instructional	47,799.14	0.00	47,799.14	0.00	0.00
Support Serv - Board of Ed	39,903.72	0.00	39,903.72	0.00	0.00
Support Serv - Executive Adm	136,783.44	0.00	136,783.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	415,521.21	0.00	415,521.21	0.00	0.00
Support Serv - Business	95,200.08	11,620.18	5,306.99	78,272.91	78,272.91
Operations and Maintenance	412,481.19	4,250.00	0.00	408,231.19	0.00
Pupil Transportation	294,274.42	0.00	294,274.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,812.50	0.00	1,812.50	0.00	0.00
Support Serv - Staff & Personnel	5,517.86	0.00	5,517.86	0.00	0.00
Support Serv - Technology	22,833.09	0.00	0.00	22,833.09	22,833.09
Support Serv - Pupil Accounting	4,138.00	0.00	4,138.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,346.94	13,087.93	223,259.01	0.00	0.00
Community Services	37,675.77	0.00	37,675.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	97,963.68	97,963.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,379.76	153,680.22	120,699.54	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 **	564,765.00	564,765.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,455.28	38,455.28	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
	6,171,703.01	**884,635.46**	**4,777,730.36**	**509,337.19**	**101,106.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,640,497.71	41,216.85	10,599,280.86	0.00	0.00
Support Serv - Pupil	1,159,156.24	0.00	1,159,156.24	0.00	0.00
Support Serv - Instructional	605,709.33	1,719.87	603,989.46	0.00	0.00
Support Serv - Board of Ed	55,340.50	184.71	55,155.79	0.00	0.00
Support Serv - Executive Adm	321,211.11	0.00	321,211.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,321,563.65	4,024.98	1,317,538.67	0.00	0.00
Support Serv - Business	219,348.56	751.00	18,406.00	200,191.56	200,191.56
Operations and Maintenance	1,487,912.80	29,243.84	53,595.66	1,405,073.30	0.00
Pupil Transportation	1,149,279.92	99,352.00	1,049,927.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,875.00	0.00	5,875.00	0.00	0.00
Support Serv - Staff & Personnel	17,924.06	0.00	17,924.06	0.00	0.00
Support Serv - Technology	220,509.25	14,297.57	1,302.47	204,909.21	204,909.21
Support Serv - Pupil Accounting	14,369.00	0.00	14,369.00	0.00	0.00
Support Serv - Central - Other	2,279.50	0.00	2,279.50	0.00	0.00
Support Serv - Other	447,447.28	22,303.35	425,143.93	0.00	0.00
Community Services	87,797.66	0.00	87,797.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	262,508.50	255,734.00	6,774.50	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	4,010.53	0.00	4,010.53	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	998,315.68	449,168.73	549,146.95	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 **	2,684,741.92	2,684,741.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	128,600.14	128,600.14	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
	21,834,398.34	**3,731,338.96**	**16,292,885.31**	**1,810,174.07**	**405,100.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,165,438.24	22,170.33	13,143,267.91	0.00	0.00
Support Serv - Pupil	763,269.99	0.00	763,269.99	0.00	0.00
Support Serv - Instructional	221,877.10	960.49	220,916.61	0.00	0.00
Support Serv - Board of Ed	154,309.25	0.00	154,309.25	0.00	0.00
Support Serv - Executive Adm	249,456.21	0.00	249,456.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,161,560.90	392.42	1,161,168.48	0.00	0.00
Support Serv - Business	597,174.70	306,361.19	0.00	290,813.51	290,813.51
Operations and Maintenance	1,318,750.06	17,797.29	0.00	1,300,952.77	0.00
Pupil Transportation	1,421,696.71	0.00	1,421,696.71	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	312,559.42	59,852.77	0.00	252,706.65	252,706.65
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	434,911.00	0.00	434,911.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	895,649.73	393,767.53	501,882.20	0.00	0.00
Community Services	151,861.93	2,195.13	149,666.80	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 **	3,837,791.87	3,837,791.87	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
	24,686,307.11	**4,641,289.02**	**18,200,545.16**	**1,844,472.93**	**543,520.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,077,639.97	4,761.00	2,072,878.97	0.00	0.00
Support Serv - Pupil	72,877.48	0.00	72,877.48	0.00	0.00
Support Serv - Instructional	65,484.67	0.00	65,484.67	0.00	0.00
Support Serv - Board of Ed	120,719.31	0.00	120,719.31	0.00	0.00
Support Serv - Executive Adm	65,256.08	0.00	65,256.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,178.53	0.00	224,178.53	0.00	0.00
Support Serv - Business	61,244.58	0.00	0.00	61,244.58	61,244.58
Operations and Maintenance	315,240.47	891.88	0.00	314,348.59	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	68,164.34	0.00	0.00	68,164.34	68,164.34
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	209,556.72	0.00	209,556.72	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	87,110.36	60,171.01	26,939.35	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	120,420.23	120,420.23	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
	3,487,892.74	**186,244.12**	**2,857,891.11**	**443,757.51**	**129,408.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,046,580.38	55,655.40	5,990,924.98	0.00	0.00
Support Serv - Pupil	218,699.12	0.00	218,699.12	0.00	0.00
Support Serv - Instructional	505,936.66	54,843.61	451,093.05	0.00	0.00
Support Serv - Board of Ed	18,993.00	0.00	18,993.00	0.00	0.00
Support Serv - Executive Adm	370,012.80	0.00	370,012.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	527,641.08	1,549.12	526,091.96	0.00	0.00
Support Serv - Business	224,977.51	0.00	0.00	224,977.51	224,977.51
Operations and Maintenance	905,327.49	32,695.37	0.00	872,632.12	0.00
Pupil Transportation	597,913.37	39,578.25	558,335.12	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	49,103.38	2,702.91	0.00	46,400.47	46,400.47
Support Serv - Pupil Accounting	7,247.50	0.00	7,247.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	452,342.82	27,663.33	424,679.49	0.00	0.00
Community Services	121,067.76	0.00	121,067.76	0.00	0.00
Payments to Government Agencies	19,741.71	19,741.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	503,965.18	234,585.08	269,380.10	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 **	1,260,810.86	1,260,810.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	761,503.68	761,503.68	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
	12,591,864.30	**2,491,329.32**	**8,956,524.88**	**1,144,010.10**	**271,377.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,289,953.53	12,177.52	3,277,776.01	0.00	0.00
Support Serv - Pupil	225,523.18	0.00	225,523.18	0.00	0.00
Support Serv - Instructional	141,672.03	0.00	141,672.03	0.00	0.00
Support Serv - Board of Ed	26,747.69	0.00	26,747.69	0.00	0.00
Support Serv - Executive Adm	170,558.15	0.00	170,558.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,511.36	0.00	257,511.36	0.00	0.00
Support Serv - Business	203,742.49	62,005.95	0.00	141,736.54	141,736.54
Operations and Maintenance	428,137.54	0.00	0.00	428,137.54	0.00
Pupil Transportation	242,501.57	0.00	242,501.57	0.00	0.00
Support Serv - Planning & Research	32,363.73	0.00	32,363.73	0.00	0.00
Support Serv - Communication	19,270.81	0.00	19,270.81	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	162,932.66	0.00	0.00	162,932.66	162,932.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,621.43	0.00	14,621.43	0.00	0.00
Support Serv - Other	157,247.60	10,753.50	146,494.10	0.00	0.00
Community Services	17,289.32	0.00	17,289.32	0.00	0.00
Payments to Government Agencies	5,915.00	5,915.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,984.79	105,206.55	124,778.24	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 **	909,614.27	909,614.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	153,454.74	153,454.74	0.00	0.00	0.00
Trust Funds					
All Costs *	197,487.00	0.00	197,487.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,886,528.89	**1,259,127.53**	**4,894,594.62**	**732,806.74**	**304,669.20**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,052,254.94	0.00	2,052,254.94	0.00	0.00
Support Serv - Pupil	122,824.32	0.00	122,824.32	0.00	0.00
Support Serv - Instructional	130,317.76	4,804.66	125,513.10	0.00	0.00
Support Serv - Board of Ed	157,772.33	0.00	157,772.33	0.00	0.00
Support Serv - Executive Adm	259,864.03	0.00	259,864.03	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	142,631.92	1,290.77	0.00	141,341.15	141,341.15
Operations and Maintenance	411,079.18	20,525.00	0.00	390,554.18	0.00
Pupil Transportation	268,843.56	0.00	268,843.56	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	967.09	0.00	0.00	967.09	967.09
Support Serv - Technology	2,333.05	0.00	0.00	2,333.05	2,333.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	128,167.64	0.00	128,167.64	0.00	0.00
Support Serv - Other	81,763.01	9,696.11	72,066.90	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,993.80	66,524.31	90,469.49	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 **	546,350.00	546,350.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,463,662.63	**649,190.85**	**3,279,276.31**	**535,195.47**	**144,641.29**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,630,466.59	61,016.96	4,569,449.63	0.00	0.00
Support Serv - Pupil	381,015.21	199.96	380,815.25	0.00	0.00
Support Serv - Instructional	315,655.10	0.00	315,655.10	0.00	0.00
Support Serv - Board of Ed	44,019.78	63.39	43,956.39	0.00	0.00
Support Serv - Executive Adm	306,546.23	0.00	306,546.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,754.96	1,688.00	440,066.96	0.00	0.00
Support Serv - Business	112,037.67	3,672.50	0.00	108,365.17	108,365.17
Operations and Maintenance	724,966.65	0.00	0.00	724,966.65	0.00
Pupil Transportation	604,085.41	88,820.18	515,265.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	165,519.33	0.00	165,519.33	0.00	0.00
Support Serv - Staff & Personnel	5,782.22	0.00	0.00	5,782.22	5,782.22
Support Serv - Technology	194,670.11	6,564.00	0.00	188,106.11	188,106.11
Support Serv - Pupil Accounting	87,519.24	0.00	87,519.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,144.77	1,121.49	205,023.28	0.00	0.00
Community Services	183,711.21	2,583.55	181,127.66	0.00	0.00
Payments to Government Agencies	17,792.75	17,792.75	0.00	0.00	0.00
Facilities Acquisition	1,125.00	1,125.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	701.73	701.73	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 **	1,717,561.46	1,717,561.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	193,905.86	193,905.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,334,981.28	**2,096,816.83**	**7,210,944.30**	**1,027,220.15**	**302,253.50**

Michigan Department of Education
Costs for the Development of 2015-2016 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	504,987.37	958.83	504,028.54	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	14,941.79	0.00	14,941.79	0.00	0.00
Support Serv - Board of Ed	24,818.63	0.00	24,818.63	0.00	0.00
Support Serv - Executive Adm	20,180.92	0.00	20,180.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	133,922.05	0.00	133,922.05	0.00	0.00
Support Serv - Business	27,885.04	6,150.54	0.00	21,734.50	21,734.50
Operations and Maintenance	84,287.92	0.00	16,130.00	68,157.92	0.00
Pupil Transportation	13,880.83	0.00	13,880.83	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	31,478.90	0.00	0.00	31,478.90	31,478.90
Support Serv - Technology	2,729.18	0.00	0.00	2,729.18	2,729.18
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	0.00	0.00	0.00	0.00	0.00
Community Services	10,082.46	180.62	9,901.84	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	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
	869,195.09	**7,289.99**	**737,804.60**	**124,100.50**	**55,942.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	739,126.73	29,728.00	709,398.73	0.00	0.00
Support Serv - Pupil	153,592.27	0.00	153,592.27	0.00	0.00
Support Serv - Instructional	1,905,120.94	19,416.25	1,885,704.69	0.00	0.00
Support Serv - Board of Ed	97,041.30	0.00	97,041.30	0.00	0.00
Support Serv - Executive Adm	312,236.23	0.00	312,236.23	0.00	0.00
Support Serv - Grant Writer	98,093.50	0.00	98,093.50	0.00	0.00
Support Serv - School Adm	95,204.31	553.64	94,650.67	0.00	0.00
Support Serv - Business	514,134.58	7,964.07	111,723.04	394,447.47	394,447.47
Operations and Maintenance	257,945.89	1,047.99	596.84	256,301.06	0.00
Pupil Transportation	5,029.32	0.00	5,029.32	0.00	0.00
Support Serv - Planning & Research	145,304.99	27.90	145,277.09	0.00	0.00
Support Serv - Communication	61,539.51	0.00	61,539.51	0.00	0.00
Support Serv - Staff & Personnel	364,320.16	2,396.70	2,454.19	359,469.27	359,469.27
Support Serv - Technology	739,184.87	0.00	4,000.00	735,184.87	735,184.87
Support Serv - Pupil Accounting	82,860.69	0.00	82,860.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	685,736.89	2,905.35	682,831.54	0.00	0.00
Payments to Government Agencies	1,575,262.07	1,575,262.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,493,737.39	61,080.34	15,432,657.05	0.00	0.00
Support Serv - Pupil	7,678,910.79	7,401.34	7,671,509.45	0.00	0.00
Support Serv - Instructional	1,531,300.25	0.00	1,531,300.25	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	439,940.26	0.00	439,940.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	807,450.29	3,964.70	803,485.59	0.00	0.00
Support Serv - Business	240,532.76	100,154.22	0.00	140,378.54	140,378.54
Operations and Maintenance	1,697,473.76	18,836.95	0.00	1,678,636.81	0.00
Pupil Transportation	1,892,613.50	0.00	1,892,613.50	0.00	0.00
Support Serv - Planning & Research	82,209.88	0.00	82,209.88	0.00	0.00
Support Serv - Communication	35,777.45	4,164.28	31,613.17	0.00	0.00
Support Serv - Staff & Personnel	29,710.95	0.00	4,692.00	25,018.95	25,018.95
Support Serv - Technology	342,990.16	14,383.68	0.00	328,606.48	328,606.48
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	102,115.86	0.00	102,115.86	0.00	0.00
Community Services	652,817.89	490.00	652,327.89	0.00	0.00
Payments to Government Agencies	17,575.90	10,575.90	7,000.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,454,427.28	3,454,427.28	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	13,458,617.64	13,458,617.64	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,789,936.26	**18,773,398.30**	**33,098,494.51**	**3,918,043.45**	**1,983,105.58**

Michigan Department of Education
Costs for the Development of 2015-2016 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	19,256,549.40	259,575.33	18,996,974.07	0.00	0.00
Support Serv - Pupil	2,095,949.12	8,742.18	2,087,206.94	0.00	0.00
Support Serv - Instructional	2,180,796.82	17,573.95	2,163,222.87	0.00	0.00
Support Serv - Board of Ed	115,052.35	0.00	115,052.35	0.00	0.00
Support Serv - Executive Adm	422,446.37	0.00	422,446.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,920,655.15	3,052.36	1,917,602.79	0.00	0.00
Support Serv - Business	836,538.49	32,416.25	74,242.10	729,880.14	729,880.14
Operations and Maintenance	2,993,063.12	36,288.94	260,747.58	2,696,026.60	0.00
Pupil Transportation	1,056,499.84	0.00	1,056,499.84	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	7,786.94	0.00	7,786.94	0.00	0.00
Support Serv - Technology	539,449.15	84,700.85	0.00	454,748.30	454,748.30
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	648,086.05	0.00	648,086.05	0.00	0.00
Community Services	169,201.16	0.00	169,201.16	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	21,875.83	0.00	21,875.83	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	782.93	0.00	696.81	86.12	0.00
Pupil Transportation	12,553.96	0.00	12,553.96	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,669,497.18	812,874.62	856,622.56	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 **	3,263,180.63	3,263,180.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,272.64	51,272.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	50,121.58	17,341.48	32,780.10	0.00	0.00
Internal Service Funds					
All Costs	6,155.01	6,155.01	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,317,513.72	**4,593,174.24**	**28,843,598.32**	**3,880,741.16**	**1,184,628.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,343,343.49	36,360.95	5,306,982.54	0.00	0.00
Support Serv - Pupil	186,737.75	595.00	186,142.75	0.00	0.00
Support Serv - Instructional	23,767.72	0.00	23,767.72	0.00	0.00
Support Serv - Board of Ed	6,961.11	0.00	6,961.11	0.00	0.00
Support Serv - Executive Adm	214,228.97	0.00	214,228.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	456,862.29	1,119.98	455,742.31	0.00	0.00
Support Serv - Business	126,531.89	1,924.48	24,817.70	99,789.71	99,789.71
Operations and Maintenance	926,782.89	18,344.89	14,715.04	893,722.96	0.00
Pupil Transportation	473,191.37	0.00	473,191.37	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	4,873.49	0.00	4,873.49	0.00	0.00
Support Serv - Technology	149,324.58	20,825.09	2,861.34	125,638.15	125,638.15
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	291,701.29	17,617.09	274,084.20	0.00	0.00
Community Services	19,839.63	1,825.00	18,014.63	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	424,559.76	249,601.49	174,958.27	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 **	1,801,772.50	1,801,772.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	136,517.39	136,517.39	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
	10,586,996.12	**2,286,503.86**	**7,181,341.44**	**1,119,150.82**	**225,427.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,178,350.98	14,184.37	7,164,166.61	0.00	0.00
Support Serv - Pupil	123,493.35	0.00	123,493.35	0.00	0.00
Support Serv - Instructional	181,604.21	0.00	181,604.21	0.00	0.00
Support Serv - Board of Ed	35,374.03	0.00	35,374.03	0.00	0.00
Support Serv - Executive Adm	34,853.85	0.00	34,853.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	664,060.26	0.00	664,060.26	0.00	0.00
Support Serv - Business	397,400.08	46,522.08	2,639.40	348,238.60	348,238.60
Operations and Maintenance	725,011.23	0.00	2,368.87	722,642.36	0.00
Pupil Transportation	664,416.44	137,137.75	527,278.69	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	19,632.13	0.00	18,743.35	888.78	888.78
Support Serv - Technology	199,979.58	84,613.69	5,014.87	110,351.02	110,351.02
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	286,025.49	0.00	286,025.49	0.00	0.00
Community Services	2,487.05	0.00	2,487.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,408.32	13,408.32	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	485,353.01	276,631.28	208,721.73	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,513.74	97,513.74	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
	11,108,963.75	**670,011.23**	**9,256,831.76**	**1,182,120.76**	**459,478.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,435,294.97	10,581.84	4,424,713.13	0.00	0.00
Support Serv - Pupil	228,998.50	0.00	228,998.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	73,466.68	0.00	73,466.68	0.00	0.00
Support Serv - Executive Adm	184,701.48	0.00	184,701.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	452,846.49	0.00	452,846.49	0.00	0.00
Support Serv - Business	118,657.98	14,018.62	20,339.76	84,299.60	84,299.60
Operations and Maintenance	676,592.05	3,895.00	0.00	672,697.05	0.00
Pupil Transportation	279,285.25	12,059.00	267,226.25	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	104,826.90	33,097.09	0.00	71,729.81	71,729.81
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	198,706.58	0.00	198,706.58	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,951.59	190,153.33	172,798.26	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 **	567,656.30	567,656.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,254.94	41,254.94	0.00	0.00	0.00
Trust Funds					
All Costs *	8,250.00	0.00	8,250.00	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
	7,733,489.71	**872,716.12**	**6,032,047.13**	**828,726.46**	**156,029.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,615,551.33	160,413.49	6,455,137.84	0.00	0.00
Support Serv - Pupil	238,605.93	0.00	238,605.93	0.00	0.00
Support Serv - Instructional	249,043.75	0.00	249,043.75	0.00	0.00
Support Serv - Board of Ed	34,781.41	0.00	34,781.41	0.00	0.00
Support Serv - Executive Adm	269,837.56	716.00	269,121.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	579,580.86	0.00	579,580.86	0.00	0.00
Support Serv - Business	203,161.79	0.00	27,878.50	175,283.29	175,283.29
Operations and Maintenance	767,498.55	9,964.16	0.00	757,534.39	0.00
Pupil Transportation	404,742.30	92,207.00	312,535.30	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	367,160.41	9,793.02	357,367.39	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	427,615.63	71,146.09	356,469.54	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 **	574,749.50	574,749.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	104,112.00	104,112.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,836,441.02	**1,023,101.26**	**8,880,522.08**	**932,817.68**	**175,283.29**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,851,442.10	65,177.10	4,786,265.00	0.00	0.00
Support Serv - Pupil	154,740.55	0.00	154,740.55	0.00	0.00
Support Serv - Instructional	180,183.17	0.00	180,183.17	0.00	0.00
Support Serv - Board of Ed	24,355.01	0.00	24,355.01	0.00	0.00
Support Serv - Executive Adm	294,927.56	0.00	294,927.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,369.94	0.00	471,369.94	0.00	0.00
Support Serv - Business	164,850.73	11,650.84	1,100.00	152,099.89	152,099.89
Operations and Maintenance	709,630.82	0.00	0.00	709,630.82	0.00
Pupil Transportation	383,057.50	0.00	383,057.50	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	2,363.31	0.00	2,363.31	0.00	0.00
Support Serv - Technology	109,957.42	4,174.60	0.00	105,782.82	105,782.82
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	246,989.77	0.00	246,989.77	0.00	0.00
Community Services	3,576.89	0.00	3,576.89	0.00	0.00
Payments to Government Agencies	32,251.00	32,251.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	502,293.29	306,784.44	195,508.85	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 **	895,685.00	895,685.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	341,320.89	341,320.89	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
	9,368,994.95	**1,657,043.87**	**6,744,437.55**	**967,513.53**	**257,882.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,921,044.91	144,808.40	10,776,236.51	0.00	0.00
Support Serv - Pupil	296,047.59	0.00	296,047.59	0.00	0.00
Support Serv - Instructional	147,860.03	1,548.30	146,311.73	0.00	0.00
Support Serv - Board of Ed	15,950.00	0.00	15,950.00	0.00	0.00
Support Serv - Executive Adm	456,913.20	2,670.20	454,243.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	987,617.04	364.37	987,252.67	0.00	0.00
Support Serv - Business	281,641.28	118,672.44	0.00	162,968.84	162,968.84
Operations and Maintenance	1,028,000.54	0.00	400.00	1,027,600.54	0.00
Pupil Transportation	454,550.65	92,920.00	361,630.65	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,998.11	0.00	77,998.11	0.00	0.00
Support Serv - Other	358,043.89	7,350.00	350,693.89	0.00	0.00
Community Services	102,449.24	9,343.66	93,105.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	298,133.03	298,133.03	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	809,051.81	475,216.07	333,835.74	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 **	268,200.00	268,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	180,239.00	180,239.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,683,740.32	**1,599,465.47**	**13,893,705.47**	**1,190,569.38**	**162,968.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,654,187.31	39,036.92	3,615,150.39	0.00	0.00
Support Serv - Pupil	103,575.31	0.00	103,575.31	0.00	0.00
Support Serv - Instructional	23,622.51	0.00	23,622.51	0.00	0.00
Support Serv - Board of Ed	59,737.52	0.00	59,737.52	0.00	0.00
Support Serv - Executive Adm	108,813.81	0.00	108,813.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	457,303.57	0.00	457,303.57	0.00	0.00
Support Serv - Business	186,744.64	0.00	0.00	186,744.64	186,744.64
Operations and Maintenance	704,135.09	0.00	0.00	704,135.09	0.00
Pupil Transportation	278,061.24	29,410.46	248,650.78	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	38,852.59	11,260.82	0.00	27,591.77	27,591.77
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	211,829.86	0.00	211,829.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	98,867.44	98,867.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,788.88	207,851.75	172,937.13	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 **	1,978,847.99	1,978,847.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,498.64	98,498.64	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
	8,383,866.40	**2,463,774.02**	**5,001,620.88**	**918,471.50**	**214,336.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,070,134.80	20,772.51	8,049,362.29	0.00	0.00
Support Serv - Pupil	640,964.04	0.00	640,964.04	0.00	0.00
Support Serv - Instructional	251,325.70	0.00	251,325.70	0.00	0.00
Support Serv - Board of Ed	18,941.90	0.00	18,941.90	0.00	0.00
Support Serv - Executive Adm	322,690.87	0.00	322,690.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,371.96	0.00	709,371.96	0.00	0.00
Support Serv - Business	187,012.26	0.00	0.00	187,012.26	187,012.26
Operations and Maintenance	1,189,596.81	4,581.30	0.00	1,185,015.51	0.00
Pupil Transportation	571,829.12	0.00	571,829.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,019.17	0.00	3,019.17	0.00	0.00
Support Serv - Staff & Personnel	54,503.61	0.00	43,963.29	10,540.32	10,540.32
Support Serv - Technology	141,190.93	0.00	0.00	141,190.93	141,190.93
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	442,720.56	0.00	442,720.56	0.00	0.00
Community Services	10,643.83	7,827.97	2,815.86	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	646,761.45	312,697.32	334,064.13	0.00	0.00
Community Services	32,764.19	500.00	32,264.19	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 **	8,118,877.74	8,118,877.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	114,561.94	114,561.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,526,910.88	**8,579,818.78**	**11,423,333.08**	**1,523,759.02**	**338,743.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,257,672.37	15,119.45	5,242,552.92	0.00	0.00
Support Serv - Pupil	222,954.79	1,830.00	221,124.79	0.00	0.00
Support Serv - Instructional	76,611.47	116.74	76,494.73	0.00	0.00
Support Serv - Board of Ed	20,639.27	0.00	20,639.27	0.00	0.00
Support Serv - Executive Adm	239,922.73	0.00	239,922.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	457,880.05	0.00	457,880.05	0.00	0.00
Support Serv - Business	153,730.97	6,886.27	0.00	146,844.70	146,844.70
Operations and Maintenance	683,608.68	4,510.78	0.00	679,097.90	0.00
Pupil Transportation	509,471.88	77,579.45	431,892.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,613.80	14,093.87	274,519.93	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,309.63	0.00	4,309.63	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	484,676.63	259,270.36	225,406.27	0.00	0.00
Community Services	2,906.21	0.00	2,906.21	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 **	380,293.76	380,293.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	560,555.62	560,555.62	0.00	0.00	0.00
Trust Funds					
All Costs *	12,500.00	0.00	12,500.00	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
	9,356,347.86	**1,320,256.30**	**7,210,148.96**	**825,942.60**	**146,844.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,010,605.41	1,992.90	15,008,612.51	0.00	0.00
Support Serv - Pupil	390,183.96	0.00	390,183.96	0.00	0.00
Support Serv - Instructional	469,539.96	24,317.64	445,222.32	0.00	0.00
Support Serv - Board of Ed	74,788.43	0.00	74,788.43	0.00	0.00
Support Serv - Executive Adm	358,315.05	0.00	358,315.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,268,995.40	0.00	1,268,995.40	0.00	0.00
Support Serv - Business	260,945.82	0.00	0.00	260,945.82	260,945.82
Operations and Maintenance	2,168,783.22	38,002.61	0.00	2,130,780.61	0.00
Pupil Transportation	1,066,217.17	0.00	1,066,217.17	0.00	0.00
Support Serv - Planning & Research	6,810.59	1,460.74	5,349.85	0.00	0.00
Support Serv - Communication	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Staff & Personnel	81,349.42	0.00	1,179.15	80,170.27	80,170.27
Support Serv - Technology	656,636.56	84,675.14	0.00	571,961.42	571,961.42
Support Serv - Pupil Accounting	72,897.33	0.00	72,897.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	573,064.02	0.00	573,064.02	0.00	0.00
Community Services	180,361.67	2,661.87	177,699.80	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	418.81	418.81	0.00	0.00	0.00
Operations and Maintenance	24,498.17	0.00	11,938.40	12,559.77	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	900,726.51	377,019.36	523,707.15	0.00	0.00
Community Services	168,955.97	0.00	168,955.97	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 **	4,770,171.02	4,770,171.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	312,173.80	312,173.80	0.00	0.00	0.00
Trust Funds					
All Costs *	1,067.32	0.00	1,067.32	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,818,705.61	**5,612,893.89**	**20,149,393.83**	**3,056,417.89**	**913,077.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,571,367.70	0.00	1,571,367.70	0.00	0.00
Support Serv - Pupil	619,904.30	0.00	619,904.30	0.00	0.00
Support Serv - Instructional	906,539.62	0.00	906,539.62	0.00	0.00
Support Serv - Board of Ed	43,747.33	0.00	43,747.33	0.00	0.00
Support Serv - Executive Adm	301,536.88	0.00	301,536.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	562,093.68	0.00	562,093.68	0.00	0.00
Support Serv - Business	244,860.93	0.00	0.00	244,860.93	244,860.93
Operations and Maintenance	312,001.18	0.00	162,621.44	149,379.74	0.00
Pupil Transportation	7,105,273.84	78,380.00	7,026,893.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,961.32	0.00	4,961.32	0.00	0.00
Support Serv - Staff & Personnel	145,114.59	0.00	45,581.57	99,533.02	99,533.02
Support Serv - Technology	1,394,657.36	5,392.50	6,039.03	1,383,225.83	1,383,225.83
Support Serv - Pupil Accounting	47,506.26	0.00	47,506.26	0.00	0.00
Support Serv - Central - Other	35,317.32	0.00	35,317.32	0.00	0.00
Support Serv - Other	311,239.17	65,895.94	245,343.23	0.00	0.00
Community Services	69,238.61	0.00	69,238.61	0.00	0.00
Payments to Government Agencies	538,831.18	538,831.18	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,543,449.95	0.00	4,543,449.95	0.00	0.00
Support Serv - Pupil	13,992,633.43	0.00	13,992,633.43	0.00	0.00
Support Serv - Instructional	1,893,750.10	0.00	1,893,750.10	0.00	0.00
Support Serv - Board of Ed	41,036.15	0.00	41,036.15	0.00	0.00
Support Serv - Executive Adm	73,218.68	0.00	73,218.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	837,783.14	161,136.00	0.00	676,647.14	676,647.14
Operations and Maintenance	598,123.15	0.00	0.00	598,123.15	0.00
Pupil Transportation	3,550,952.78	469,372.00	3,081,580.78	0.00	0.00
Support Serv - Planning & Research	48,137.35	0.00	48,137.35	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	182,442.37	0.00	0.00	182,442.37	182,442.37
Support Serv - Technology	182,151.33	0.00	0.00	182,151.33	182,151.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	43,711.58	0.00	43,711.58	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,490.76	0.00	37,490.76	0.00	0.00
Payments to Government Agencies	4,070,757.99	4,070,757.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	405,662.50	405,662.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,374,228.69	2,374,228.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,176,875.69	1,176,875.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,266,596.91	**9,346,532.49**	**35,403,700.91**	**3,516,363.51**	**2,768,860.62**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,886,525.69	0.00	37,886,525.69	0.00	0.00
Support Serv - Pupil	1,325,608.03	0.00	1,325,608.03	0.00	0.00
Support Serv - Instructional	1,553,009.13	0.00	1,553,009.13	0.00	0.00
Support Serv - Board of Ed	70,482.37	0.00	70,482.37	0.00	0.00
Support Serv - Executive Adm	349,405.64	0.00	349,405.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,825,155.16	0.00	2,825,155.16	0.00	0.00
Support Serv - Business	721,610.13	147,114.02	0.00	574,496.11	574,496.11
Operations and Maintenance	3,964,752.22	0.00	51,709.50	3,913,042.72	0.00
Pupil Transportation	1,708,128.00	228,723.78	1,479,404.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,581.26	0.00	12,581.26	0.00	0.00
Support Serv - Staff & Personnel	87,433.54	0.00	0.00	87,433.54	87,433.54
Support Serv - Technology	790,676.02	88,586.08	0.00	702,089.94	702,089.94
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	924,079.12	3,229.04	920,850.08	0.00	0.00
Community Services	10,469.91	0.00	10,469.91	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	149,532.78	0.00	0.00	149,532.78	0.00
Pupil Transportation	27,288.30	0.00	27,288.30	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	1,868,844.52	911,614.74	957,229.78	0.00	0.00
Community Services	2,451,623.06	2,056.54	2,449,566.52	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
Debt Service Funds					
All Costs **	16,649,342.62	16,649,342.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,129,345.56	25,129,345.56	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
	98,505,893.06	**43,160,012.38**	**49,919,285.59**	**5,426,595.09**	**1,364,019.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,511,654.00	37,233.33	15,474,420.67	0.00	0.00
Support Serv - Pupil	969,543.07	0.00	969,543.07	0.00	0.00
Support Serv - Instructional	579,965.72	0.00	579,965.72	0.00	0.00
Support Serv - Board of Ed	73,068.02	0.00	73,068.02	0.00	0.00
Support Serv - Executive Adm	423,891.15	995.49	422,895.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,518,668.62	1,000.00	1,517,668.62	0.00	0.00
Support Serv - Business	374,431.33	73,894.53	0.00	300,536.80	300,536.80
Operations and Maintenance	2,372,942.39	9,800.00	0.00	2,363,142.39	0.00
Pupil Transportation	1,362,437.88	106,834.00	1,255,603.88	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	87,533.95	0.00	2,394.00	85,139.95	85,139.95
Support Serv - Technology	417,346.87	1,700.65	71,640.00	344,006.22	344,006.22
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	428,926.56	0.00	428,926.56	0.00	0.00
Community Services	9,615.61	0.00	9,615.61	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	10,174.85	0.00	975.73	9,199.12	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	1,074,233.37	515,093.77	559,139.60	0.00	0.00
Community Services	856,119.82	14,729.49	841,390.33	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 **	6,462,887.98	6,462,887.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	233,099.85	233,099.85	0.00	0.00	0.00
Trust Funds					
All Costs *	9,200.00	0.00	9,200.00	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
	32,775,741.04	**7,457,269.09**	**22,216,447.47**	**3,102,024.48**	**729,682.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,464,808.32	532.38	29,464,275.94	0.00	0.00
Support Serv - Pupil	1,497,133.61	0.00	1,497,133.61	0.00	0.00
Support Serv - Instructional	924,392.74	0.00	924,392.74	0.00	0.00
Support Serv - Board of Ed	85,041.28	0.00	85,041.28	0.00	0.00
Support Serv - Executive Adm	1,228,195.10	0.00	1,228,195.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,984,990.89	0.00	2,984,990.89	0.00	0.00
Support Serv - Business	669,190.15	190,583.00	35,248.10	443,359.05	443,359.05
Operations and Maintenance	5,169,319.62	0.00	0.00	5,169,319.62	0.00
Pupil Transportation	2,708,005.62	541,763.32	2,166,242.30	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	881,144.90	0.00	181,435.83	699,709.07	699,709.07
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	1,029,689.60	32,113.53	997,576.07	0.00	0.00
Community Services	2,840,593.34	72,129.40	2,768,463.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	80,514.00	80,514.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,327,478.17	543,878.30	783,599.87	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 **	14,488,015.36	14,488,015.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,394,651.97	2,394,651.97	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
	67,773,164.67	**18,344,181.26**	**43,116,595.67**	**6,312,387.74**	**1,143,068.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,455,222.97	21,275.64	42,433,947.33	0.00	0.00
Support Serv - Pupil	2,813,962.76	0.00	2,813,962.76	0.00	0.00
Support Serv - Instructional	1,354,294.83	6,367.51	1,347,927.32	0.00	0.00
Support Serv - Board of Ed	121,178.93	0.00	121,178.93	0.00	0.00
Support Serv - Executive Adm	473,519.68	0.00	473,519.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,849,735.91	51,835.47	3,797,900.44	0.00	0.00
Support Serv - Business	721,002.64	32,977.73	53,220.00	634,804.91	634,804.91
Operations and Maintenance	5,555,934.94	79,611.95	0.00	5,476,322.99	0.00
Pupil Transportation	3,084,063.91	525,384.00	2,558,679.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	95,921.05	0.00	95,921.05	0.00	0.00
Support Serv - Staff & Personnel	490,094.66	0.00	63,975.38	426,119.28	426,119.28
Support Serv - Technology	1,498,145.08	222,450.95	108,894.37	1,166,799.76	1,166,799.76
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	738,036.85	1,982.24	736,054.61	0.00	0.00
Community Services	999,591.90	0.00	999,591.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	98,500.00	98,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	136,878.40	0.00	136,878.40	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,866.83	0.00	8,648.45	3,218.38	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	2,085,244.15	834,428.11	1,250,816.04	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 **	35,392,451.76	35,392,451.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	162,543.03	162,543.03	0.00	0.00	0.00
Trust Funds					
All Costs *	74,394.00	0.00	74,394.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,212,584.28	**37,429,808.39**	**57,075,510.57**	**7,707,265.32**	**2,227,723.95**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,653,210.69	0.00	20,653,210.69	0.00	0.00
Support Serv - Pupil	1,077,427.95	0.00	1,077,427.95	0.00	0.00
Support Serv - Instructional	876,903.39	0.00	876,903.39	0.00	0.00
Support Serv - Board of Ed	68,806.60	0.00	68,806.60	0.00	0.00
Support Serv - Executive Adm	224,706.24	0.00	224,706.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,905,497.91	0.00	1,905,497.91	0.00	0.00
Support Serv - Business	544,103.07	226,114.02	23,194.00	294,795.05	294,795.05
Operations and Maintenance	3,158,892.48	0.00	0.00	3,158,892.48	0.00
Pupil Transportation	1,168,268.12	0.00	1,168,268.12	0.00	0.00
Support Serv - Planning & Research	695.00	0.00	695.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	258,912.66	0.00	23,621.55	235,291.11	235,291.11
Support Serv - Technology	567,799.51	0.00	68,272.00	499,527.51	499,527.51
Support Serv - Pupil Accounting	71,737.54	0.00	71,737.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,007.00	0.00	2,007.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	41,277.02	0.00	37,239.73	4,037.29	0.00
Pupil Transportation	38,717.00	0.00	38,717.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,417,976.98	48,931.14	1,369,045.84	0.00	0.00
Community Services	532,374.32	0.00	532,374.32	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 **	53,057,446.02	53,057,446.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,342,763.78	7,342,763.78	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
	93,009,523.28	**60,675,254.96**	**28,141,724.88**	**4,192,543.44**	**1,029,613.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47901 Kensington Woods Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	493,339.00	2,660.00	490,679.00	0.00	0.00
Support Serv - Pupil	78,326.00	0.00	78,326.00	0.00	0.00
Support Serv - Instructional	6,562.00	0.00	6,562.00	0.00	0.00
Support Serv - Board of Ed	39,624.00	0.00	39,624.00	0.00	0.00
Support Serv - Executive Adm	56,188.00	0.00	56,188.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,926.00	0.00	138,926.00	0.00	0.00
Support Serv - Business	32,120.00	0.00	0.00	32,120.00	32,120.00
Operations and Maintenance	234,355.00	0.00	0.00	234,355.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,183.00	0.00	0.00	12,183.00	12,183.00
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	14,171.00	0.00	14,171.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,105,794.00	**2,660.00**	**824,476.00**	**278,658.00**	**44,303.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,523,521.00	13,041.00	3,510,480.00	0.00	0.00
Support Serv - Pupil	261,596.00	0.00	261,596.00	0.00	0.00
Support Serv - Instructional	33,361.00	0.00	33,361.00	0.00	0.00
Support Serv - Board of Ed	72,653.00	0.00	72,653.00	0.00	0.00
Support Serv - Executive Adm	472,810.00	0.00	472,810.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	698,044.00	0.00	698,044.00	0.00	0.00
Support Serv - Business	315,003.00	67,425.00	0.00	247,578.00	247,578.00
Operations and Maintenance	859,556.00	7,959.00	0.00	851,597.00	0.00
Pupil Transportation	142,503.00	0.00	142,503.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	95,050.00	5,918.00	0.00	89,132.00	89,132.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,881.00	0.00	75,881.00	0.00	0.00
Community Services	130,900.00	0.00	130,900.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,204.00	41,146.00	3,058.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	978,308.00	978,308.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,703,390.00	**1,113,797.00**	**5,401,286.00**	**1,188,307.00**	**336,710.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	775,837.00	4,986.00	770,851.00	0.00	0.00
Support Serv - Pupil	115,917.00	0.00	115,917.00	0.00	0.00
Support Serv - Instructional	25,645.00	0.00	25,645.00	0.00	0.00
Support Serv - Board of Ed	39,091.00	0.00	39,091.00	0.00	0.00
Support Serv - Executive Adm	122,157.00	0.00	122,157.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,825.00	0.00	194,825.00	0.00	0.00
Support Serv - Business	81,389.00	10,096.00	0.00	71,293.00	71,293.00
Operations and Maintenance	340,592.00	31,865.00	0.00	308,727.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	60,282.00	0.00	0.00	60,282.00	60,282.00
Support Serv - Pupil Accounting	0.00	0.00	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	8,967.00	8,967.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,765,702.00	**55,914.00**	**1,269,486.00**	**440,302.00**	**131,575.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,130,691.43	0.00	4,130,691.43	0.00	0.00
Support Serv - Pupil	194,302.29	0.00	194,302.29	0.00	0.00
Support Serv - Instructional	264,649.56	0.00	264,649.56	0.00	0.00
Support Serv - Board of Ed	55,297.80	0.00	55,297.80	0.00	0.00
Support Serv - Executive Adm	193,393.69	0.00	193,393.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	346,803.50	0.00	346,803.50	0.00	0.00
Support Serv - Business	147,665.00	15,284.37	18,293.93	114,086.70	114,086.70
Operations and Maintenance	523,367.88	0.00	0.00	523,367.88	0.00
Pupil Transportation	519,137.46	0.00	519,137.46	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	138,322.45	0.00	0.00	138,322.45	138,322.45
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	152,783.69	2,951.14	149,832.55	0.00	0.00
Community Services	3,651.05	0.00	3,651.05	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	386,615.00	182,190.22	204,424.78	0.00	0.00
Community Services	143,700.00	0.00	143,700.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	585,253.22	585,253.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	200,483.70	200,483.70	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
	7,986,117.72	**986,162.65**	**6,224,178.04**	**775,777.03**	**252,409.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,804,589.96	19,483.97	3,785,105.99	0.00	0.00
Support Serv - Pupil	260,852.52	0.00	260,852.52	0.00	0.00
Support Serv - Instructional	150,781.96	0.00	150,781.96	0.00	0.00
Support Serv - Board of Ed	21,881.41	0.00	21,881.41	0.00	0.00
Support Serv - Executive Adm	147,389.08	0.00	147,389.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,921.19	0.00	308,921.19	0.00	0.00
Support Serv - Business	122,696.73	0.00	0.00	122,696.73	122,696.73
Operations and Maintenance	585,932.41	1,529.00	0.00	584,403.41	0.00
Pupil Transportation	337,529.54	35,500.00	302,029.54	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	477.98	0.00	477.98	0.00	0.00
Support Serv - Technology	4,685.00	0.00	0.00	4,685.00	4,685.00
Support Serv - Pupil Accounting	0.00	0.00	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	2,578.12	0.00	2,578.12	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	477,655.99	113,232.45	364,423.54	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 **	731,745.74	731,745.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	245,607.00	245,607.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,203,324.63	**1,147,098.16**	**5,344,441.33**	**711,785.14**	**127,381.73**

Michigan Department of Education
Costs for the Development of 2015-2016 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	105,442.07	0.00	105,442.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	355.10	0.00	355.10	0.00	0.00
Support Serv - Board of Ed	3,697.85	0.00	3,697.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,173.97	0.00	0.00	8,173.97	8,173.97
Operations and Maintenance	6,618.48	0.00	0.00	6,618.48	0.00
Pupil Transportation	3,476.56	0.00	3,476.56	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	100.00	0.00	0.00	100.00	100.00
Support Serv - Pupil Accounting	0.00	0.00	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
	127,864.03	**0.00**	**112,971.58**	**14,892.45**	**8,273.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,493,311.72	0.00	1,493,311.72	0.00	0.00
Support Serv - Pupil	107,605.58	0.00	107,605.58	0.00	0.00
Support Serv - Instructional	4,079.28	0.00	4,079.28	0.00	0.00
Support Serv - Board of Ed	38,346.05	0.00	38,346.05	0.00	0.00
Support Serv - Executive Adm	149,665.39	0.00	149,665.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,661.39	0.00	159,661.39	0.00	0.00
Support Serv - Business	104,734.60	6,065.41	0.00	98,669.19	98,669.19
Operations and Maintenance	381,837.88	10,907.05	0.00	370,930.83	0.00
Pupil Transportation	185,364.98	15,900.00	169,464.98	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	106,460.92	46,917.00	0.00	59,543.92	59,543.92
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	127,579.81	0.00	127,579.81	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,003.88	68,262.97	47,740.91	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 **	469,798.40	469,798.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	86,807.25	86,807.25	0.00	0.00	0.00
Trust Funds					
All Costs *	463.00	0.00	463.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,531,720.13	**704,658.08**	**2,297,918.11**	**529,143.94**	**158,213.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,538,326.14	0.00	1,538,326.14	0.00	0.00
Support Serv - Pupil	44,421.12	0.00	44,421.12	0.00	0.00
Support Serv - Instructional	64,579.33	0.00	64,579.33	0.00	0.00
Support Serv - Board of Ed	18,014.83	0.00	18,014.83	0.00	0.00
Support Serv - Executive Adm	137,369.69	0.00	137,369.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	98,223.70	0.00	98,223.70	0.00	0.00
Support Serv - Business	57,567.75	5,596.25	0.00	51,971.50	51,971.50
Operations and Maintenance	254,452.91	0.00	0.00	254,452.91	0.00
Pupil Transportation	135,810.88	0.00	135,810.88	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	66,185.82	0.00	5,460.00	60,725.82	60,725.82
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	59,654.52	1,675.79	57,978.73	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,163.57	88,567.73	75,595.84	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 **	215,140.00	215,140.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,033.87	38,033.87	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
	2,892,344.13	**349,013.64**	**2,176,180.26**	**367,150.23**	**112,697.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	707,553.12	23,097.59	684,455.53	0.00	0.00
Support Serv - Pupil	17,797.59	0.00	17,797.59	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,318.49	0.00	17,318.49	0.00	0.00
Support Serv - Executive Adm	65,885.21	0.00	65,885.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	41,198.85	0.00	41,198.85	0.00	0.00
Support Serv - Business	43,371.64	0.00	0.00	43,371.64	43,371.64
Operations and Maintenance	96,505.39	4,392.52	0.00	92,112.87	0.00
Pupil Transportation	87,482.00	0.00	87,482.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	33,467.59	24,286.13	0.00	9,181.46	9,181.46
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	27,090.00	0.00	27,090.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,551.03	33,872.32	22,678.71	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	11,933.58	11,933.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,206,154.49	**97,582.14**	**963,906.38**	**144,665.97**	**52,553.10**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	924,107.10	523.84	923,583.26	0.00	0.00
Support Serv - Pupil	22,680.24	0.00	22,680.24	0.00	0.00
Support Serv - Instructional	2,375.10	0.00	2,375.10	0.00	0.00
Support Serv - Board of Ed	5,942.17	0.00	5,942.17	0.00	0.00
Support Serv - Executive Adm	238,518.91	0.00	238,518.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	47,820.92	0.00	0.00	47,820.92	47,820.92
Operations and Maintenance	185,272.14	6,129.40	0.00	179,142.74	0.00
Pupil Transportation	30,196.53	0.00	30,196.53	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	32,994.61	3,120.00	15,475.00	14,399.61	14,399.61
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	17,030.01	0.00	17,030.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	9,982.00	9,982.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,083.14	27,033.13	18,050.01	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 **	206,084.00	206,084.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	9,703.00	0.00	9,703.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,777,789.87	**252,872.37**	**1,283,554.23**	**241,363.27**	**62,220.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	499,378.92	7,994.00	491,384.92	0.00	0.00
Support Serv - Pupil	18,531.29	0.00	18,531.29	0.00	0.00
Support Serv - Instructional	3,056.00	0.00	3,056.00	0.00	0.00
Support Serv - Board of Ed	11,438.68	0.00	11,438.68	0.00	0.00
Support Serv - Executive Adm	37,914.28	0.00	37,914.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	32,978.20	0.00	32,978.20	0.00	0.00
Support Serv - Business	55,403.69	705.04	0.00	54,698.65	54,698.65
Operations and Maintenance	89,934.04	0.00	0.00	89,934.04	0.00
Pupil Transportation	85,782.62	14,325.50	71,457.12	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	0.00	0.00	0.00	0.00	0.00
Community Services	338.73	0.00	338.73	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	56,327.24	23,611.86	32,715.38	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
	891,083.69	**46,636.40**	**699,814.60**	**144,632.69**	**54,698.65**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	341,415.11	0.00	341,415.11	0.00	0.00
Support Serv - Pupil	865,797.91	0.00	865,797.91	0.00	0.00
Support Serv - Instructional	8,546,192.33	0.00	8,546,192.33	0.00	0.00
Support Serv - Board of Ed	354,782.92	0.00	354,782.92	0.00	0.00
Support Serv - Executive Adm	740,428.85	0.00	740,428.85	0.00	0.00
Support Serv - Grant Writer	11,727.50	0.00	11,727.50	0.00	0.00
Support Serv - School Adm	48,491.02	0.00	48,491.02	0.00	0.00
Support Serv - Business	1,855,795.47	7,421.05	69,486.64	1,778,887.78	1,778,887.78
Operations and Maintenance	2,176,893.22	0.00	0.00	2,176,893.22	0.00
Pupil Transportation	21,273.04	0.00	21,273.04	0.00	0.00
Support Serv - Planning & Research	146,980.23	0.00	146,980.23	0.00	0.00
Support Serv - Communication	709,052.60	0.00	709,052.60	0.00	0.00
Support Serv - Staff & Personnel	971,113.03	0.00	17,167.72	953,945.31	953,945.31
Support Serv - Technology	4,271,084.47	0.00	1,156,761.41	3,114,323.06	3,114,323.06
Support Serv - Pupil Accounting	71,472.85	0.00	71,472.85	0.00	0.00
Support Serv - Central - Other	57,255.01	0.00	57,255.01	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	403,171.82	0.00	403,171.82	0.00	0.00
Payments to Government Agencies	7,980,871.92	7,980,871.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	35,852,718.59	29,241.16	35,823,477.43	0.00	0.00
Support Serv - Pupil	21,924,808.69	5,522.00	21,919,286.69	0.00	0.00
Support Serv - Instructional	7,299,425.86	0.00	7,299,425.86	0.00	0.00
Support Serv - Board of Ed	47,587.03	0.00	47,587.03	0.00	0.00
Support Serv - Executive Adm	62,170.20	0.00	62,170.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,674,895.77	0.00	3,674,895.77	0.00	0.00
Support Serv - Business	528,418.14	83,862.85	0.00	444,555.29	444,555.29
Operations and Maintenance	4,701,534.80	0.00	0.00	4,701,534.80	0.00
Pupil Transportation	15,130,841.94	1,592,763.50	13,538,078.44	0.00	0.00
Support Serv - Planning & Research	260,105.90	0.00	260,105.90	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,157.00	0.00	177.35	14,979.65	14,979.65
Support Serv - Technology	161,100.00	0.00	0.00	161,100.00	161,100.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	357,197.77	357,197.77	0.00	0.00	0.00
Community Services	193,907.35	0.00	193,907.35	0.00	0.00
Payments to Government Agencies	59,607,415.46	59,607,415.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,301,610.52	1,301,610.52	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	5,292,534.73	5,292,534.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	185,985,229.05	**76,258,440.96**	**96,380,568.98**	**13,346,219.11**	**6,467,791.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,115,241.48	71,676.84	18,043,564.64	0.00	0.00
Support Serv - Pupil	2,517,172.88	0.00	2,517,172.88	0.00	0.00
Support Serv - Instructional	1,409,489.85	23,936.12	1,385,553.73	0.00	0.00
Support Serv - Board of Ed	129,059.72	0.00	129,059.72	0.00	0.00
Support Serv - Executive Adm	439,532.68	8,977.86	430,554.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,845,411.70	0.00	1,845,411.70	0.00	0.00
Support Serv - Business	481,563.95	33,468.35	0.00	448,095.60	448,095.60
Operations and Maintenance	3,792,127.95	35,936.31	0.00	3,756,191.64	0.00
Pupil Transportation	848,182.28	0.00	848,182.28	0.00	0.00
Support Serv - Planning & Research	6,189.87	0.00	6,189.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	294,328.55	0.00	10.00	294,318.55	294,318.55
Support Serv - Technology	371,178.40	11,186.66	0.00	359,991.74	359,991.74
Support Serv - Pupil Accounting	110,152.95	0.00	110,152.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,225.80	0.00	428,225.80	0.00	0.00
Community Services	96,316.43	0.00	96,316.43	0.00	0.00
Payments to Government Agencies	180,560.16	180,560.16	0.00	0.00	0.00
Facilities Acquisition	9,716.00	9,716.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	86,604.03	0.00	86,604.03	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,692.00	0.00	3,692.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,533,563.51	808,718.42	724,845.09	0.00	0.00
Community Services	250,489.23	0.00	250,489.23	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 **	1,667,136.39	1,667,136.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,353,293.65	4,353,293.65	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
	38,969,229.46	**7,204,606.76**	**26,906,025.17**	**4,858,597.53**	**1,102,405.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50020 East Detroit Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,600,393.36	4,524.65	19,595,868.71	0.00	0.00
Support Serv - Pupil	2,058,508.06	0.00	2,058,508.06	0.00	0.00
Support Serv - Instructional	1,792,261.34	37,726.07	1,754,535.27	0.00	0.00
Support Serv - Board of Ed	142,909.90	0.00	142,909.90	0.00	0.00
Support Serv - Executive Adm	326,421.94	0.00	326,421.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,196,803.96	0.00	2,196,803.96	0.00	0.00
Support Serv - Business	588,108.14	171,076.57	0.00	417,031.57	417,031.57
Operations and Maintenance	3,452,598.13	20,742.19	198,077.22	3,233,778.72	0.00
Pupil Transportation	1,298,368.44	0.00	1,298,368.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120,970.16	0.00	120,970.16	0.00	0.00
Support Serv - Staff & Personnel	370,401.98	0.00	18,170.24	352,231.74	352,231.74
Support Serv - Technology	115,104.51	0.00	0.00	115,104.51	115,104.51
Support Serv - Pupil Accounting	78,981.58	0.00	78,981.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,363.79	0.00	318,363.79	0.00	0.00
Community Services	21,209.27	0.00	21,209.27	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	50,661.19	0.00	50,661.19	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,055.09	0.00	1,055.09	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	86,784.00	0.00	86,784.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,875,117.53	1,137,465.16	737,652.37	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 **	4,308,294.54	4,308,294.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	806,379.23	806,379.23	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
	39,609,696.14	**6,486,208.41**	**29,005,341.19**	**4,118,146.54**	**884,367.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,815,007.26	0.00	30,815,007.26	0.00	0.00
Support Serv - Pupil	3,719,632.33	0.00	3,719,632.33	0.00	0.00
Support Serv - Instructional	1,295,943.52	0.00	1,295,943.52	0.00	0.00
Support Serv - Board of Ed	234,651.62	0.00	234,651.62	0.00	0.00
Support Serv - Executive Adm	397,734.01	0.00	397,734.01	0.00	0.00
Support Serv - Grant Writer	46,456.40	0.00	46,456.40	0.00	0.00
Support Serv - School Adm	3,417,341.86	0.00	3,417,341.86	0.00	0.00
Support Serv - Business	1,067,439.66	152,352.23	0.00	915,087.43	915,087.43
Operations and Maintenance	5,594,160.78	8,700.00	361,976.72	5,223,484.06	0.00
Pupil Transportation	1,237,664.91	0.00	1,237,664.91	0.00	0.00
Support Serv - Planning & Research	108,798.76	0.00	108,798.76	0.00	0.00
Support Serv - Communication	113,047.06	0.00	113,047.06	0.00	0.00
Support Serv - Staff & Personnel	560,747.96	0.00	8,197.89	552,550.07	552,550.07
Support Serv - Technology	705,453.65	10,183.68	82,117.88	613,152.09	613,152.09
Support Serv - Pupil Accounting	125,249.54	0.00	125,249.54	0.00	0.00
Support Serv - Central - Other	166.99	0.00	166.99	0.00	0.00
Support Serv - Other	317,157.68	0.00	317,157.68	0.00	0.00
Community Services	19,047.53	0.00	19,047.53	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	240,552.24	0.00	240,552.24	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	42,675.32	0.00	0.00	42,675.32	42,675.32
Operations and Maintenance	2,233.95	0.00	2,174.13	59.82	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	28.00	0.00	0.00	28.00	28.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,718,690.07	984,226.03	734,464.04	0.00	0.00
Community Services	122,987.20	0.00	122,987.20	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 **	8,097,023.30	8,097,023.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,175,008.70	7,175,008.70	0.00	0.00	0.00
Trust Funds					
All Costs *	53,669.15	0.00	53,669.15	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
	67,228,569.45	**16,427,493.94**	**43,454,038.72**	**7,347,036.79**	**2,123,492.91**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,471,486.55	35,648.12	33,435,838.43	0.00	0.00
Support Serv - Pupil	2,054,232.73	0.00	2,054,232.73	0.00	0.00
Support Serv - Instructional	2,041,139.84	33,759.58	2,007,380.26	0.00	0.00
Support Serv - Board of Ed	173,181.84	0.00	173,181.84	0.00	0.00
Support Serv - Executive Adm	446,623.89	0.00	446,623.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,527,790.31	0.00	3,527,790.31	0.00	0.00
Support Serv - Business	659,375.23	150,484.30	379.00	508,511.93	508,511.93
Operations and Maintenance	4,616,995.16	0.00	930.64	4,616,064.52	0.00
Pupil Transportation	2,673,935.40	0.00	2,673,935.40	0.00	0.00
Support Serv - Planning & Research	336.00	0.00	336.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	181,513.77	0.00	0.00	181,513.77	181,513.77
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,404.89	0.00	77,404.89	0.00	0.00
Support Serv - Other	611,837.92	0.00	611,837.92	0.00	0.00
Community Services	469,051.61	0.00	469,051.61	0.00	0.00
Payments to Government Agencies	25,906.00	25,906.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	93,770.10	0.00	93,770.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	622.70	622.70	0.00	0.00	0.00
Operations and Maintenance	216,846.02	0.00	0.00	216,846.02	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	1,917,351.55	970,153.91	947,197.64	0.00	0.00
Community Services	143,247.33	13,097.84	130,149.49	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 **	13,056,259.55	13,056,259.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	516,272.23	516,272.23	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
	66,975,180.62	**14,802,204.23**	**46,650,040.15**	**5,522,936.24**	**690,025.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,065,070.57	40,043.02	10,025,027.55	0.00	0.00
Support Serv - Pupil	932,436.88	0.00	932,436.88	0.00	0.00
Support Serv - Instructional	769,864.35	37,331.27	732,533.08	0.00	0.00
Support Serv - Board of Ed	53,159.12	0.00	53,159.12	0.00	0.00
Support Serv - Executive Adm	399,735.29	0.00	399,735.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,325,844.69	0.00	1,325,844.69	0.00	0.00
Support Serv - Business	579,459.71	28,048.52	0.00	551,411.19	551,411.19
Operations and Maintenance	1,512,901.06	26,335.89	0.00	1,486,565.17	0.00
Pupil Transportation	957,891.80	189,583.85	768,307.95	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	4,130.29	0.00	4,130.29	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	68,806.26	0.00	68,806.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,003.60	1,000.00	332,003.60	0.00	0.00
Community Services	145,957.09	3,502.60	142,454.49	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	9,892.66	0.00	9,892.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,197.77	146,615.93	183,581.84	0.00	0.00
Community Services	59,433.14	4,386.00	55,047.14	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 **	15,882,031.22	15,882,031.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,723.40	164,723.40	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
	33,597,038.90	**16,523,601.70**	**15,035,460.84**	**2,037,976.36**	**551,411.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,314,687.73	0.00	17,314,687.73	0.00	0.00
Support Serv - Pupil	2,305,646.11	0.00	2,305,646.11	0.00	0.00
Support Serv - Instructional	861,902.27	0.00	861,902.27	0.00	0.00
Support Serv - Board of Ed	111,523.09	34,033.30	77,489.79	0.00	0.00
Support Serv - Executive Adm	467,376.67	0.00	467,376.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,612,063.13	0.00	1,612,063.13	0.00	0.00
Support Serv - Business	592,932.49	69,142.03	20,750.18	503,040.28	503,040.28
Operations and Maintenance	2,236,293.00	0.00	162,625.02	2,073,667.98	0.00
Pupil Transportation	385,508.56	0.00	385,508.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,045.26	0.00	8,045.26	0.00	0.00
Support Serv - Staff & Personnel	84,286.48	0.00	21,075.56	63,210.92	63,210.92
Support Serv - Technology	653,039.75	302,403.30	101,252.61	249,383.84	249,383.84
Support Serv - Pupil Accounting	18,286.56	0.00	18,286.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,379.45	0.00	300,379.45	0.00	0.00
Community Services	23,435.32	0.00	23,435.32	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	3,271.91	0.00	3,271.91	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	1,048,311.49	457,997.61	590,313.88	0.00	0.00
Community Services	92,361.33	0.00	92,361.33	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 **	6,296,707.62	6,296,707.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	601,436.63	601,436.63	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
	35,017,494.85	**7,761,720.49**	**24,366,471.34**	**2,889,303.02**	**815,635.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	90,716,390.28	301,371.44	90,415,018.84	0.00	0.00
Support Serv - Pupil	12,402,247.09	0.00	12,402,247.09	0.00	0.00
Support Serv - Instructional	4,162,787.09	79,128.55	4,083,658.54	0.00	0.00
Support Serv - Board of Ed	247,928.55	0.00	247,928.55	0.00	0.00
Support Serv - Executive Adm	473,946.02	0.00	473,946.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,003,607.09	0.00	9,003,607.09	0.00	0.00
Support Serv - Business	2,035,381.04	316,208.41	481.85	1,718,690.78	1,718,690.78
Operations and Maintenance	10,037,130.12	15,592.41	5,362.25	10,016,175.46	0.00
Pupil Transportation	4,031,149.18	0.00	4,031,149.18	0.00	0.00
Support Serv - Planning & Research	18,777.14	0.00	18,777.14	0.00	0.00
Support Serv - Communication	555,973.45	0.00	555,973.45	0.00	0.00
Support Serv - Staff & Personnel	1,070,968.20	0.00	9,256.68	1,061,711.52	1,061,711.52
Support Serv - Technology	1,429,949.42	0.00	0.00	1,429,949.42	1,429,949.42
Support Serv - Pupil Accounting	163,633.97	0.00	163,633.97	0.00	0.00
Support Serv - Central - Other	1,877.00	0.00	1,877.00	0.00	0.00
Support Serv - Other	2,044,058.69	6,011.33	2,038,047.36	0.00	0.00
Community Services	928,893.75	1,275.92	927,617.83	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	400,749.76	235,364.19	165,385.57	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	870.54	0.00	870.54	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,380.58	8,188.51	11,192.07	0.00	0.00
Support Serv - Business	46,310.15	0.00	0.00	46,310.15	46,310.15
Operations and Maintenance	240,447.91	0.00	0.00	240,447.91	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,207,518.78	1,578,215.73	2,629,303.05	0.00	0.00
Community Services	658,456.38	0.00	658,456.38	0.00	0.00
Payments to Government Agencies	2,709,299.00	2,709,299.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	45,540,661.62	45,540,661.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,815,307.65	9,815,307.65	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
	202,963,700.45	**60,606,624.76**	**127,843,790.45**	**14,513,285.24**	**4,256,661.87**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,083,547.67	0.00	17,083,547.67	0.00	0.00
Support Serv - Pupil	2,354,247.35	0.00	2,354,247.35	0.00	0.00
Support Serv - Instructional	2,164,548.69	0.00	2,164,548.69	0.00	0.00
Support Serv - Board of Ed	153,836.52	0.00	153,836.52	0.00	0.00
Support Serv - Executive Adm	361,145.94	0.00	361,145.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,748,838.34	0.00	1,748,838.34	0.00	0.00
Support Serv - Business	455,052.99	49,067.20	0.00	405,985.79	405,985.79
Operations and Maintenance	3,092,516.16	36,094.00	190,000.00	2,866,422.16	0.00
Pupil Transportation	617,541.28	0.00	617,541.28	0.00	0.00
Support Serv - Planning & Research	26,323.65	0.00	26,323.65	0.00	0.00
Support Serv - Communication	101,043.62	0.00	101,043.62	0.00	0.00
Support Serv - Staff & Personnel	362,504.03	0.00	236.02	362,268.01	362,268.01
Support Serv - Technology	344,301.75	0.00	0.00	344,301.75	344,301.75
Support Serv - Pupil Accounting	135,600.78	0.00	135,600.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,320.93	0.00	477,320.93	0.00	0.00
Community Services	155,279.81	0.00	155,279.81	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	198,503.57	0.00	190,351.89	8,151.68	0.00
Pupil Transportation	3,770.66	0.00	3,770.66	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	1,517,713.55	990,960.51	526,753.04	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 **	3,113,591.26	3,113,591.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	906,328.04	906,328.04	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
	35,373,556.59	**5,096,041.01**	**26,290,386.19**	**3,987,129.39**	**1,112,555.55**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,439,515.48	126,751.93	32,312,763.55	0.00	0.00
Support Serv - Pupil	4,074,327.34	3,087.00	4,071,240.34	0.00	0.00
Support Serv - Instructional	1,430,616.64	5,930.71	1,424,685.93	0.00	0.00
Support Serv - Board of Ed	184,514.48	0.00	184,514.48	0.00	0.00
Support Serv - Executive Adm	739,699.91	0.00	739,699.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,067,811.89	0.00	3,067,811.89	0.00	0.00
Support Serv - Business	747,631.76	83,451.94	0.00	664,179.82	664,179.82
Operations and Maintenance	4,458,069.62	7,392.13	0.00	4,450,677.49	0.00
Pupil Transportation	1,356,622.10	0.00	1,356,622.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	74,534.31	0.00	74,534.31	0.00	0.00
Support Serv - Staff & Personnel	420,297.93	5,822.74	0.00	414,475.19	414,475.19
Support Serv - Technology	568,590.45	0.00	0.00	568,590.45	568,590.45
Support Serv - Pupil Accounting	158,391.16	0.00	158,391.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	723,861.14	8,268.00	715,593.14	0.00	0.00
Community Services	768,364.10	0.00	768,364.10	0.00	0.00
Payments to Government Agencies	12,000.00	12,000.00	0.00	0.00	0.00
Facilities Acquisition	22,300.00	22,300.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,499,424.47	1,508,074.34	991,350.13	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 **	8,577,342.13	8,577,342.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,311,466.77	3,311,466.77	0.00	0.00	0.00
Trust Funds					
All Costs *	6,800.00	0.00	6,800.00	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
	65,642,181.68	**13,671,887.69**	**45,872,371.04**	**6,097,922.95**	**1,647,245.46**

Michigan Department of Education
Costs for the Development of 2015-2016 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	24,119,284.08	30,935.04	24,088,349.04	0.00	0.00
Support Serv - Pupil	2,585,849.40	0.00	2,585,849.40	0.00	0.00
Support Serv - Instructional	1,263,957.18	0.00	1,263,957.18	0.00	0.00
Support Serv - Board of Ed	108,329.00	0.00	108,329.00	0.00	0.00
Support Serv - Executive Adm	684,743.93	19,353.00	665,390.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,182,023.46	0.00	2,182,023.46	0.00	0.00
Support Serv - Business	519,394.40	26,574.47	0.00	492,819.93	492,819.93
Operations and Maintenance	3,919,069.76	88,682.88	0.00	3,830,386.88	0.00
Pupil Transportation	883,704.02	88,282.00	795,422.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	152,515.66	0.00	152,515.66	0.00	0.00
Support Serv - Staff & Personnel	458,981.95	0.00	10,123.94	448,858.01	448,858.01
Support Serv - Technology	503,416.70	41,865.66	0.00	461,551.04	461,551.04
Support Serv - Pupil Accounting	127,513.37	0.00	127,513.37	0.00	0.00
Support Serv - Central - Other	375,323.86	0.00	375,323.86	0.00	0.00
Support Serv - Other	407,852.46	1,336.06	406,516.40	0.00	0.00
Community Services	781,727.05	1,144.85	780,582.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,356.20	8,277.00	22,079.20	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	21,517.23	0.00	21,517.23	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	255.60	0.00	255.60	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	60,989.28	0.00	0.00	60,989.28	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	1,267,270.68	76,298.87	1,190,971.81	0.00	0.00
Community Services	170,583.04	16,199.23	154,383.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,777.42	0.00	6,777.42	0.00	0.00
Debt Service Funds					
All Costs **	17,472,329.64	17,472,329.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	258,555.26	258,555.26	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	559,891.08	559,891.08	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,922,211.71	**18,689,725.04**	**34,937,881.53**	**5,294,605.14**	**1,403,228.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,685,519.64	139,859.10	24,545,660.54	0.00	0.00
Support Serv - Pupil	2,835,202.13	0.00	2,835,202.13	0.00	0.00
Support Serv - Instructional	1,287,691.20	0.00	1,287,691.20	0.00	0.00
Support Serv - Board of Ed	222,730.67	0.00	222,730.67	0.00	0.00
Support Serv - Executive Adm	439,695.44	0.00	439,695.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,351,941.61	0.00	2,351,941.61	0.00	0.00
Support Serv - Business	475,980.88	97,351.82	99,775.27	278,853.79	278,853.79
Operations and Maintenance	3,145,972.32	0.00	0.00	3,145,972.32	0.00
Pupil Transportation	335,029.30	0.00	335,029.30	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	192,797.06	1,312.42	3,451.14	188,033.50	188,033.50
Support Serv - Technology	205,139.56	0.00	0.00	205,139.56	205,139.56
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	778,022.88	0.00	778,022.88	0.00	0.00
Community Services	632,902.33	999.00	631,903.33	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	21,515.03	0.00	0.00	21,515.03	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	976,181.63	501,467.87	474,713.76	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	7,500.00	0.00	7,500.00	0.00	0.00
Debt Service Funds					
All Costs **	3,672,406.62	3,672,406.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	774,949.23	774,949.23	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	4,567,921.46	4,567,921.46	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,609,098.99	**9,756,267.52**	**34,013,317.27**	**3,839,514.20**	**672,026.85**

Michigan Department of Education
Costs for the Development of 2015-2016 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	67,728,062.67	992.00	67,727,070.67	0.00	0.00
Support Serv - Pupil	7,753,845.89	0.00	7,753,845.89	0.00	0.00
Support Serv - Instructional	3,978,197.82	0.00	3,978,197.82	0.00	0.00
Support Serv - Board of Ed	209,544.76	0.00	209,544.76	0.00	0.00
Support Serv - Executive Adm	435,179.13	0.00	435,179.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,284,701.97	0.00	7,284,701.97	0.00	0.00
Support Serv - Business	1,402,220.84	0.00	17,041.18	1,385,179.66	1,385,179.66
Operations and Maintenance	9,771,660.35	0.00	9,800.00	9,761,860.35	0.00
Pupil Transportation	4,169,988.64	0.00	4,169,988.64	0.00	0.00
Support Serv - Planning & Research	17,978.34	0.00	17,978.34	0.00	0.00
Support Serv - Communication	235,047.59	0.00	235,047.59	0.00	0.00
Support Serv - Staff & Personnel	373,106.76	0.00	0.31	373,106.45	373,106.45
Support Serv - Technology	1,476,328.24	0.00	0.00	1,476,328.24	1,476,328.24
Support Serv - Pupil Accounting	182,661.31	0.00	182,661.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,130,956.38	0.00	1,130,956.38	0.00	0.00
Community Services	1,788,535.93	0.00	1,788,535.93	0.00	0.00
Payments to Government Agencies	65,000.00	65,000.00	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	76,353.54	0.00	35,127.41	41,226.13	41,226.13
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,428,727.69	1,538,140.64	1,890,587.05	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 **	26,638,796.46	26,638,796.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,109,579.40	9,109,579.40	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
	147,256,473.71	**37,352,508.50**	**96,866,264.38**	**13,037,700.83**	**3,275,840.48**

Michigan Department of Education
Costs for the Development of 2015-2016 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	8,655,012.70	261.29	8,654,751.41	0.00	0.00
Support Serv - Pupil	1,202,180.18	0.00	1,202,180.18	0.00	0.00
Support Serv - Instructional	734,888.33	0.00	734,888.33	0.00	0.00
Support Serv - Board of Ed	96,717.07	0.00	96,717.07	0.00	0.00
Support Serv - Executive Adm	238,575.12	0.00	238,575.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,198.22	0.00	477,198.22	0.00	0.00
Support Serv - Business	548,797.33	131,544.31	7,201.49	410,051.53	410,051.53
Operations and Maintenance	1,976,154.79	41,673.49	129,337.84	1,805,143.46	0.00
Pupil Transportation	464,079.21	0.00	464,079.21	0.00	0.00
Support Serv - Planning & Research	20,048.60	0.00	20,048.60	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,895.15	0.00	0.00	22,895.15	22,895.15
Support Serv - Technology	216,132.20	0.00	0.00	216,132.20	216,132.20
Support Serv - Pupil Accounting	64,822.17	0.00	64,822.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,675.00	0.00	64,675.00	0.00	0.00
Community Services	248,452.48	0.00	248,452.48	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	4,329.08	0.00	3,327.33	1,001.75	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	943,996.08	426,095.20	517,900.88	0.00	0.00
Community Services	19,832.87	0.00	19,832.87	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 **	6,153,688.03	6,153,688.03	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 *	13,802.92	0.00	13,802.92	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,166,277.53	**6,753,262.32**	**12,957,791.12**	**2,455,224.09**	**649,078.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,945,491.19	0.00	6,945,491.19	0.00	0.00
Support Serv - Pupil	1,017,018.22	0.00	1,017,018.22	0.00	0.00
Support Serv - Instructional	246,787.70	0.00	246,787.70	0.00	0.00
Support Serv - Board of Ed	112,223.41	0.00	112,223.41	0.00	0.00
Support Serv - Executive Adm	357,245.35	0.00	357,245.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	706,782.34	0.00	706,782.34	0.00	0.00
Support Serv - Business	136,718.88	29,110.74	0.00	107,608.14	107,608.14
Operations and Maintenance	1,467,501.01	0.00	0.00	1,467,501.01	0.00
Pupil Transportation	1,098,088.72	0.00	1,098,088.72	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	2,428.75	0.00	1,399.79	1,028.96	1,028.96
Support Serv - Technology	51,898.56	0.00	0.00	51,898.56	51,898.56
Support Serv - Pupil Accounting	27,891.92	0.00	27,891.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,223.79	8,837.50	145,386.29	0.00	0.00
Community Services	18,284.46	0.00	18,284.46	0.00	0.00
Payments to Government Agencies	183,829.00	183,829.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	518,064.56	218,369.35	299,695.21	0.00	0.00
Community Services	152,113.41	0.00	152,113.41	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 **	5,951,920.44	5,951,920.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,959,866.62	1,959,866.62	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
	21,108,378.33	**8,351,933.65**	**11,128,408.01**	**1,628,036.67**	**160,535.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,219,687.66	0.00	8,219,687.66	0.00	0.00
Support Serv - Pupil	1,038,486.82	0.00	1,038,486.82	0.00	0.00
Support Serv - Instructional	462,808.45	0.00	462,808.45	0.00	0.00
Support Serv - Board of Ed	45,481.47	0.00	45,481.47	0.00	0.00
Support Serv - Executive Adm	263,663.39	0.00	263,663.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	981,564.18	0.00	981,564.18	0.00	0.00
Support Serv - Business	484,933.29	79,854.02	0.00	405,079.27	405,079.27
Operations and Maintenance	958,565.62	0.00	7,368.87	951,196.75	0.00
Pupil Transportation	441,635.05	0.00	441,635.05	0.00	0.00
Support Serv - Planning & Research	411.00	0.00	411.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,345.01	0.00	10,345.01	0.00	0.00
Support Serv - Technology	14,016.08	0.00	0.00	14,016.08	14,016.08
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	335,836.20	0.00	335,836.20	0.00	0.00
Community Services	39,798.58	0.00	39,798.58	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	3,882.50	0.00	3,882.50	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	570.87	0.00	570.87	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	405,392.00	191,747.03	213,644.97	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 **	1,875,715.10	1,875,715.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,122,042.04	2,122,042.04	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
	17,709,835.31	**4,269,358.19**	**12,070,185.02**	**1,370,292.10**	**419,095.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,435,056.59	41,641.55	31,393,415.04	0.00	0.00
Support Serv - Pupil	2,978,256.11	1,124.80	2,977,131.31	0.00	0.00
Support Serv - Instructional	2,682,716.11	329,041.11	2,353,675.00	0.00	0.00
Support Serv - Board of Ed	147,394.15	0.00	147,394.15	0.00	0.00
Support Serv - Executive Adm	347,167.24	0.00	347,167.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,697,826.83	0.00	2,697,826.83	0.00	0.00
Support Serv - Business	772,760.26	19,307.41	1,260.83	752,192.02	752,192.02
Operations and Maintenance	4,966,121.54	28,067.64	415.64	4,937,638.26	0.00
Pupil Transportation	2,609,535.48	869.17	2,608,666.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	648.83	0.00	648.83	0.00	0.00
Support Serv - Staff & Personnel	177,507.45	0.00	34,235.85	143,271.60	143,271.60
Support Serv - Technology	291,897.06	108,924.00	0.00	182,973.06	182,973.06
Support Serv - Pupil Accounting	70,687.08	0.00	70,687.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	711,099.27	0.00	711,099.27	0.00	0.00
Community Services	8,455.76	0.00	8,455.76	0.00	0.00
Payments to Government Agencies	81,568.00	81,568.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,355,806.51	669,048.89	686,757.62	0.00	0.00
Community Services	639,298.71	0.00	639,298.71	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
Debt Service Funds					
All Costs **	6,071,142.37	6,071,142.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,947,821.27	7,947,821.27	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
	65,992,766.62	**15,298,556.21**	**44,678,135.47**	**6,016,074.94**	**1,078,436.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,841,747.32	26,475.00	12,815,272.32	0.00	0.00
Support Serv - Pupil	2,484,296.02	0.00	2,484,296.02	0.00	0.00
Support Serv - Instructional	1,194,013.60	0.00	1,194,013.60	0.00	0.00
Support Serv - Board of Ed	72,961.00	0.00	72,961.00	0.00	0.00
Support Serv - Executive Adm	450,989.49	3,698.34	447,291.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,103,249.57	0.00	1,103,249.57	0.00	0.00
Support Serv - Business	341,671.90	55,456.82	0.00	286,215.08	286,215.08
Operations and Maintenance	1,985,469.92	44,453.83	0.00	1,941,016.09	0.00
Pupil Transportation	475,369.37	770.00	474,599.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	122,104.26	0.00	122,104.26	0.00	0.00
Support Serv - Staff & Personnel	3,939.46	0.00	1,667.71	2,271.75	2,271.75
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,448.92	0.00	281,448.92	0.00	0.00
Community Services	412,849.44	0.00	412,849.44	0.00	0.00
Payments to Government Agencies	14,392.72	14,392.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	939,967.81	501,970.29	437,997.52	0.00	0.00
Community Services	164,872.11	0.00	164,872.11	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 **	2,908,471.32	2,908,471.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	784,549.25	784,549.25	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
	26,582,363.48	**4,340,237.57**	**20,012,622.99**	**2,229,502.92**	**288,486.83**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	186,097,588.48	1,217,364.95	184,880,223.53	0.00	0.00
Support Serv - Pupil	13,864,047.40	0.00	13,864,047.40	0.00	0.00
Support Serv - Instructional	8,762,483.03	4,333.13	8,758,149.90	0.00	0.00
Support Serv - Board of Ed	130,512.06	25,000.00	105,512.06	0.00	0.00
Support Serv - Executive Adm	779,693.65	0.00	779,693.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,383,975.30	0.00	14,383,975.30	0.00	0.00
Support Serv - Business	1,751,059.89	18,444.37	0.00	1,732,615.52	1,732,615.52
Operations and Maintenance	17,935,340.74	61,132.05	0.00	17,874,208.69	0.00
Pupil Transportation	10,950,690.57	0.00	10,950,690.57	0.00	0.00
Support Serv - Planning & Research	113,705.57	0.00	113,705.57	0.00	0.00
Support Serv - Communication	355,454.10	0.00	355,454.10	0.00	0.00
Support Serv - Staff & Personnel	1,537,957.54	0.00	0.00	1,537,957.54	1,537,957.54
Support Serv - Technology	1,297,240.01	24,976.69	430,382.66	841,880.66	841,880.66
Support Serv - Pupil Accounting	799,633.66	0.00	799,633.66	0.00	0.00
Support Serv - Central - Other	127,911.15	0.00	127,911.15	0.00	0.00
Support Serv - Other	2,889,410.47	40,851.50	2,848,558.97	0.00	0.00
Community Services	95,638.42	0.00	95,638.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,961.25	0.00	16,961.25	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	161,342.36	0.00	161,342.36	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	7,077,114.66	4,150,909.95	2,926,204.71	0.00	0.00
Community Services	4,559,682.83	0.00	4,559,682.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	129,897.02	129,897.02	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,082,269.16	25,082,269.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,332,183.77	11,332,183.77	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	2,393,622.39	2,393,622.39	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	312,625,415.48	**44,480,984.98**	**246,157,768.09**	**21,986,662.41**	**4,112,453.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,035,694.92	137,198.28	16,898,496.64	0.00	0.00
Support Serv - Pupil	2,872,133.84	0.00	2,872,133.84	0.00	0.00
Support Serv - Instructional	943,437.11	0.00	943,437.11	0.00	0.00
Support Serv - Board of Ed	121,085.54	0.00	121,085.54	0.00	0.00
Support Serv - Executive Adm	325,454.72	0.00	325,454.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,563,573.14	0.00	1,563,573.14	0.00	0.00
Support Serv - Business	546,355.09	108,893.88	31,241.54	406,219.67	406,219.67
Operations and Maintenance	3,028,507.89	7,080.00	65,468.74	2,955,959.15	0.00
Pupil Transportation	987,006.61	0.00	987,006.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,539.78	0.00	5,539.78	0.00	0.00
Support Serv - Staff & Personnel	278,721.38	0.00	2,988.00	275,733.38	275,733.38
Support Serv - Technology	339,352.54	0.00	0.00	339,352.54	339,352.54
Support Serv - Pupil Accounting	78,011.22	0.00	78,011.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	320,557.42	0.00	320,557.42	0.00	0.00
Community Services	83,103.45	0.00	83,103.45	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	4,776.09	0.00	4,384.00	392.09	392.09
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	1,794,856.63	1,002,651.71	792,204.92	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 **	4,536,388.75	4,536,388.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	437,814.02	437,814.02	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
	35,302,370.14	**6,230,026.64**	**25,094,686.67**	**3,977,656.83**	**1,021,697.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	104,212,534.84	291,167.61	103,921,367.23	0.00	0.00
Support Serv - Pupil	15,717,517.80	0.00	15,717,517.80	0.00	0.00
Support Serv - Instructional	6,950,707.44	0.00	6,950,707.44	0.00	0.00
Support Serv - Board of Ed	415,901.29	0.00	415,901.29	0.00	0.00
Support Serv - Executive Adm	728,215.04	0.00	728,215.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,955,480.17	0.00	10,955,480.17	0.00	0.00
Support Serv - Business	2,327,660.94	154,617.84	0.00	2,173,043.10	2,173,043.10
Operations and Maintenance	16,784,777.44	47,319.63	0.00	16,737,457.81	0.00
Pupil Transportation	4,539,998.30	0.00	4,539,998.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	213,120.36	0.00	213,120.36	0.00	0.00
Support Serv - Staff & Personnel	1,260,485.18	0.00	2,394.49	1,258,090.69	1,258,090.69
Support Serv - Technology	1,577,837.77	0.00	0.00	1,577,837.77	1,577,837.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,183,881.29	0.00	1,183,881.29	0.00	0.00
Support Serv - Other	2,504,641.40	8,795.15	2,495,846.25	0.00	0.00
Community Services	424,959.39	0.00	424,959.39	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	212,847.12	0.00	212,847.12	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	76,485.13	0.00	76,485.13	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11.68	0.00	11.68	0.00	0.00
Support Serv - Business	24,919.11	0.00	16,592.99	8,326.12	8,326.12
Operations and Maintenance	46,343.60	0.00	34,454.96	11,888.64	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	2,105.00	0.00	0.00	2,105.00	2,105.00
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	6,924,115.83	3,311,496.16	3,612,619.67	0.00	0.00
Community Services	477,676.28	0.00	477,676.28	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 **	14,125,279.90	14,125,279.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,670,752.02	1,670,752.02	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	4,465,192.40	4,465,192.40	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	197,823,446.72	**24,074,620.71**	**151,980,076.88**	**21,768,749.13**	**5,019,402.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,291,889.47	77,689.70	18,214,199.77	0.00	0.00
Support Serv - Pupil	2,610,027.84	0.00	2,610,027.84	0.00	0.00
Support Serv - Instructional	1,456,809.02	0.00	1,456,809.02	0.00	0.00
Support Serv - Board of Ed	122,340.15	0.00	122,340.15	0.00	0.00
Support Serv - Executive Adm	329,574.55	10,564.85	319,009.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,971,428.62	0.00	1,971,428.62	0.00	0.00
Support Serv - Business	575,790.16	41,060.99	0.00	534,729.17	534,729.17
Operations and Maintenance	3,563,160.56	9,274.54	500.00	3,553,386.02	0.00
Pupil Transportation	687,334.01	0.00	687,334.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,856.98	0.00	35,856.98	0.00	0.00
Support Serv - Staff & Personnel	319,180.31	0.00	6,941.30	312,239.01	312,239.01
Support Serv - Technology	302,265.52	0.00	0.00	302,265.52	302,265.52
Support Serv - Pupil Accounting	101,457.49	0.00	101,457.49	0.00	0.00
Support Serv - Central - Other	3,375.68	0.00	3,375.68	0.00	0.00
Support Serv - Other	517,393.87	0.00	517,393.87	0.00	0.00
Community Services	286,936.89	0.00	286,936.89	0.00	0.00
Payments to Government Agencies	169,544.60	169,544.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,272,963.51	0.00	2,272,963.51	0.00	0.00
Support Serv - Pupil	1,516,120.68	0.00	1,516,120.68	0.00	0.00
Support Serv - Instructional	283,047.20	0.00	283,047.20	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	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	274.96	0.00	0.00	274.96	0.00
Pupil Transportation	3,804.98	0.00	3,804.98	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,486,340.64	776,668.74	709,671.90	0.00	0.00
Community Services	724,178.64	20,478.23	703,700.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	223,062.16	218,252.21	4,809.95	0.00	0.00
Debt Service Funds					
All Costs **	12,471,766.12	12,471,766.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	325,718.33	325,718.33	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
	50,651,642.94	**14,121,018.31**	**31,827,729.95**	**4,702,894.68**	**1,149,233.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,026,557.77	0.00	1,026,557.77	0.00	0.00
Support Serv - Pupil	13,568.56	0.00	13,568.56	0.00	0.00
Support Serv - Instructional	2,756.85	0.00	2,756.85	0.00	0.00
Support Serv - Board of Ed	21,145.79	0.00	21,145.79	0.00	0.00
Support Serv - Executive Adm	291,330.64	0.00	291,330.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	78,531.48	0.00	0.00	78,531.48	0.00
Pupil Transportation	85,260.93	17,000.00	68,260.93	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	600.00	0.00	600.00	0.00	0.00
Payments to Government Agencies	6,000.00	6,000.00	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	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 **	141,712.50	141,712.50	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
	1,670,464.52	**167,712.50**	**1,424,220.54**	**78,531.48**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50902 Conner Creek Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,656,659.00	1,110.00	3,655,549.00	0.00	0.00
Support Serv - Pupil	303,682.00	0.00	303,682.00	0.00	0.00
Support Serv - Instructional	288,494.00	0.00	288,494.00	0.00	0.00
Support Serv - Board of Ed	72,217.00	0.00	72,217.00	0.00	0.00
Support Serv - Executive Adm	341,003.00	0.00	341,003.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,036,965.00	0.00	1,036,965.00	0.00	0.00
Support Serv - Business	186,970.00	68,727.00	8,000.00	110,243.00	110,243.00
Operations and Maintenance	927,049.00	43,786.00	6,058.00	877,205.00	0.00
Pupil Transportation	762,890.00	0.00	762,890.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,155.00	0.00	0.00	37,155.00	37,155.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	172,923.00	0.00	172,923.00	0.00	0.00
Community Services	28,033.00	0.00	28,033.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,684.00	446,152.00	151,532.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,119,975.00	1,119,975.00	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
	9,531,699.00	**1,679,750.00**	**6,827,346.00**	**1,024,603.00**	**147,398.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,218,291.00	2,639.00	2,215,652.00	0.00	0.00
Support Serv - Pupil	171,169.00	0.00	171,169.00	0.00	0.00
Support Serv - Instructional	9,815.00	0.00	9,815.00	0.00	0.00
Support Serv - Board of Ed	48,822.00	0.00	48,822.00	0.00	0.00
Support Serv - Executive Adm	221,612.00	0.00	221,612.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	460,966.00	0.00	460,966.00	0.00	0.00
Support Serv - Business	228,093.00	0.00	0.00	228,093.00	228,093.00
Operations and Maintenance	524,726.00	22,575.00	0.00	502,151.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,751.00	0.00	0.00	64,751.00	64,751.00
Support Serv - Pupil Accounting	0.00	0.00	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	126,627.00	0.00	126,627.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,242.00	85,469.00	97,773.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	323,625.00	323,625.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	180,911.00	180,911.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,762,650.00	**615,219.00**	**3,352,436.00**	**794,995.00**	**292,844.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50904 Global Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	867,846.51	1,872.88	865,973.63	0.00	0.00
Support Serv - Pupil	106,035.82	0.00	106,035.82	0.00	0.00
Support Serv - Instructional	71,640.08	0.00	71,640.08	0.00	0.00
Support Serv - Board of Ed	57,700.07	0.00	57,700.07	0.00	0.00
Support Serv - Executive Adm	210,650.44	0.00	210,650.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,680.05	0.00	160,680.05	0.00	0.00
Support Serv - Business	40,329.15	0.00	0.00	40,329.15	40,329.15
Operations and Maintenance	301,478.46	0.00	0.00	301,478.46	0.00
Pupil Transportation	2,438.44	0.00	2,438.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,341.74	0.00	15,341.74	0.00	0.00
Support Serv - Staff & Personnel	6,673.09	0.00	0.00	6,673.09	6,673.09
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	820.00	0.00	820.00	0.00	0.00
Support Serv - Other	1,500.00	0.00	1,500.00	0.00	0.00
Community Services	42,600.17	0.00	42,600.17	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	91,737.12	6,366.56	85,370.56	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
	1,977,471.14	**8,239.44**	**1,620,751.00**	**348,480.70**	**47,002.24**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,517,001.20	2,926.00	1,514,075.20	0.00	0.00
Support Serv - Pupil	106,776.98	0.00	106,776.98	0.00	0.00
Support Serv - Instructional	679.00	0.00	679.00	0.00	0.00
Support Serv - Board of Ed	20,009.93	0.00	20,009.93	0.00	0.00
Support Serv - Executive Adm	208,289.38	0.00	208,289.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	287,429.56	0.00	287,429.56	0.00	0.00
Support Serv - Business	10,770.07	6,677.07	0.00	4,093.00	4,093.00
Operations and Maintenance	334,200.40	0.00	0.00	334,200.40	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	4,139.40	0.00	0.00	4,139.40	4,139.40
Support Serv - Pupil Accounting	8,490.00	0.00	8,490.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,527.00	0.00	7,527.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,441.06	12,441.06	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 **	193,129.30	193,129.30	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
	2,710,883.28	**215,173.43**	**2,153,277.05**	**342,432.80**	**8,232.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,461,452.98	14,634.24	2,446,818.74	0.00	0.00
Support Serv - Pupil	131,933.82	0.00	131,933.82	0.00	0.00
Support Serv - Instructional	44,115.48	0.00	44,115.48	0.00	0.00
Support Serv - Board of Ed	41,766.26	0.00	41,766.26	0.00	0.00
Support Serv - Executive Adm	619,865.94	0.00	619,865.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	368,232.97	0.00	368,232.97	0.00	0.00
Support Serv - Business	32,650.25	476.05	0.00	32,174.20	32,174.20
Operations and Maintenance	355,870.25	36,546.00	0.00	319,324.25	0.00
Pupil Transportation	63,875.00	0.00	63,875.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	34,449.51	0.00	34,449.51	0.00	0.00
Support Serv - Other	66,264.09	0.00	66,264.09	0.00	0.00
Community Services	12,722.66	0.00	12,722.66	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	106,121.39	87,456.03	18,665.36	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 **	690,975.00	690,975.00	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
	5,030,295.60	**830,087.32**	**3,848,709.83**	**351,498.45**	**32,174.20**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,225,033.00	3,500.00	1,221,533.00	0.00	0.00
Support Serv - Pupil	42,795.00	0.00	42,795.00	0.00	0.00
Support Serv - Instructional	6,725.00	0.00	6,725.00	0.00	0.00
Support Serv - Board of Ed	16,366.00	0.00	16,366.00	0.00	0.00
Support Serv - Executive Adm	223,763.00	0.00	223,763.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	289,540.00	0.00	289,540.00	0.00	0.00
Support Serv - Business	12,812.00	5,522.00	0.00	7,290.00	7,290.00
Operations and Maintenance	743,421.00	0.00	0.00	743,421.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,072.00	0.00	0.00	28,072.00	28,072.00
Support Serv - Pupil Accounting	4,000.00	0.00	4,000.00	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	231,294.00	0.00	231,294.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,690.00	26,690.00	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
	2,850,511.00	**35,712.00**	**2,036,016.00**	**778,783.00**	**35,362.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,669,639.00	0.00	2,669,639.00	0.00	0.00
Support Serv - Pupil	135,945.00	0.00	135,945.00	0.00	0.00
Support Serv - Instructional	427,288.00	0.00	427,288.00	0.00	0.00
Support Serv - Board of Ed	70,335.00	0.00	70,335.00	0.00	0.00
Support Serv - Executive Adm	186,437.00	0.00	186,437.00	0.00	0.00
Support Serv - Grant Writer	16,903.00	0.00	16,903.00	0.00	0.00
Support Serv - School Adm	366,645.00	0.00	366,645.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,219,738.00	0.00	0.00	1,219,738.00	0.00
Pupil Transportation	7,184.00	0.00	7,184.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,292.00	0.00	22,292.00	0.00	0.00
Support Serv - Staff & Personnel	75,460.00	0.00	0.00	75,460.00	75,460.00
Support Serv - Technology	46,373.00	0.00	0.00	46,373.00	46,373.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	273,276.00	9,633.00	263,643.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,597,546.00	**9,633.00**	**4,181,448.00**	**1,406,465.00**	**186,727.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,868,749.00	16,090.00	2,852,659.00	0.00	0.00
Support Serv - Pupil	142,942.00	0.00	142,942.00	0.00	0.00
Support Serv - Instructional	53,741.00	0.00	53,741.00	0.00	0.00
Support Serv - Board of Ed	216,206.00	0.00	216,206.00	0.00	0.00
Support Serv - Executive Adm	610,483.00	0.00	610,483.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	393,157.00	1,909.00	391,248.00	0.00	0.00
Support Serv - Business	41,517.00	7,583.00	0.00	33,934.00	33,934.00
Operations and Maintenance	774,548.00	128,823.00	47,317.00	598,408.00	0.00
Pupil Transportation	6,245.00	0.00	6,245.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,490.00	37,720.00	0.00	114,770.00	114,770.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,513.00	0.00	48,513.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	354,541.00	279,920.00	74,621.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,663,132.00	**472,045.00**	**4,443,975.00**	**747,112.00**	**148,704.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,800,390.00	0.00	2,800,390.00	0.00	0.00
Support Serv - Pupil	138,642.00	0.00	138,642.00	0.00	0.00
Support Serv - Instructional	541,011.00	0.00	541,011.00	0.00	0.00
Support Serv - Board of Ed	92,252.00	0.00	92,252.00	0.00	0.00
Support Serv - Executive Adm	223,843.00	0.00	223,843.00	0.00	0.00
Support Serv - Grant Writer	26,867.00	0.00	26,867.00	0.00	0.00
Support Serv - School Adm	358,892.00	0.00	358,892.00	0.00	0.00
Support Serv - Business	88,414.00	0.00	0.00	88,414.00	88,414.00
Operations and Maintenance	1,384,887.00	0.00	0.00	1,384,887.00	0.00
Pupil Transportation	3,481.00	0.00	3,481.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,994.00	0.00	38,994.00	0.00	0.00
Support Serv - Staff & Personnel	121,899.00	0.00	0.00	121,899.00	121,899.00
Support Serv - Technology	73,711.00	0.00	0.00	73,711.00	73,711.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,624.00	0.00	20,624.00	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	225,394.00	11,357.00	214,037.00	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
	6,139,301.00	**11,357.00**	**4,459,033.00**	**1,668,911.00**	**284,024.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	546,440.52	0.00	546,440.52	0.00	0.00
Support Serv - Pupil	85,552.66	0.00	85,552.66	0.00	0.00
Support Serv - Instructional	81,999.23	0.00	81,999.23	0.00	0.00
Support Serv - Board of Ed	52,249.58	0.00	52,249.58	0.00	0.00
Support Serv - Executive Adm	172,649.64	0.00	172,649.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,115.72	0.00	29,115.72	0.00	0.00
Support Serv - Business	12,983.77	0.00	2,100.00	10,883.77	10,883.77
Operations and Maintenance	157,963.60	0.00	600.00	157,363.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	3,169.22	0.00	3,169.22	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,270.71	0.00	0.00	4,270.71	4,270.71
Support Serv - Technology	24,109.90	0.00	0.00	24,109.90	24,109.90
Support Serv - Pupil Accounting	19,605.19	0.00	19,605.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	25,925.21	0.00	25,925.21	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	74,619.97	60,065.34	14,554.63	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,290,654.92	**60,065.34**	**1,033,961.60**	**196,627.98**	**39,264.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50914 Macomb Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	518,116.90	60,951.68	457,165.22	0.00	0.00
Support Serv - Pupil	14,777.00	0.00	14,777.00	0.00	0.00
Support Serv - Instructional	47,608.49	2,994.00	44,614.49	0.00	0.00
Support Serv - Board of Ed	13,861.16	0.00	13,861.16	0.00	0.00
Support Serv - Executive Adm	128,837.45	0.00	128,837.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,359.18	5,839.90	88,519.28	0.00	0.00
Support Serv - Business	7,388.71	5,738.71	0.00	1,650.00	1,650.00
Operations and Maintenance	207,449.12	0.00	9,800.00	197,649.12	0.00
Pupil Transportation	7,108.96	0.00	7,108.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	80,754.52	0.00	80,754.52	0.00	0.00
Support Serv - Staff & Personnel	4,123.04	0.00	0.00	4,123.04	4,123.04
Support Serv - Technology	14,679.41	10,670.00	0.00	4,009.41	4,009.41
Support Serv - Pupil Accounting	74.17	0.00	74.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,596.16	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	282,397.55	282,397.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,120.88	0.00	57,120.88	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
	1,484,252.70	**368,591.84**	**908,229.29**	**207,431.57**	**9,782.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50915 Rising Stars Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	227,702.00	128,546.33	99,155.67	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	29,403.00	0.00	29,403.00	0.00	0.00
Support Serv - Executive Adm	6,149.80	0.00	6,149.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	24,876.70	0.00	24,876.70	0.00	0.00
Support Serv - Business	29,825.08	0.00	13,738.50	16,086.58	16,086.58
Operations and Maintenance	16,605.75	0.00	0.00	16,605.75	0.00
Pupil Transportation	2,950.85	0.00	2,950.85	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	32.43	0.00	32.43	0.00	0.00
Support Serv - Central - Other	0.00	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	13,022.55	5,144.55	7,878.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	350,568.16	**133,690.88**	**184,184.95**	**32,692.33**	**16,086.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
50916 Success Mile Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,602,361.00	669,055.35	933,305.65	0.00	0.00
Support Serv - Pupil	89.51	0.00	89.51	0.00	0.00
Support Serv - Instructional	15,385.02	0.00	15,385.02	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,944.40	0.00	228,944.40	0.00	0.00
Support Serv - Business	49,810.31	40,166.00	0.00	9,644.31	9,644.31
Operations and Maintenance	1,304,099.89	0.00	0.00	1,304,099.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	243,307.73	0.00	243,307.73	0.00	0.00
Support Serv - Staff & Personnel	6,480.00	0.00	0.00	6,480.00	6,480.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,485.37	0.00	53,485.37	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	26,758.53	0.00	26,758.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	97,606.62	65,456.98	32,149.64	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 **	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	14,334.73	14,334.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,642,663.11	**789,013.06**	**1,533,425.85**	**1,320,224.20**	**16,124.31**

Michigan Department of Education
Costs for the Development of 2015-2016 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	48,684.95	0.00	48,684.95	0.00	0.00
Support Serv - Instructional	302,500.62	0.00	302,500.62	0.00	0.00
Support Serv - Board of Ed	48,925.10	0.00	48,925.10	0.00	0.00
Support Serv - Executive Adm	84,554.99	0.00	84,554.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	110,347.03	0.00	0.00	110,347.03	110,347.03
Operations and Maintenance	20,179.89	786.50	1,400.00	17,993.39	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,761.94	0.00	0.00	2,761.94	2,761.94
Support Serv - Technology	108,572.17	0.00	0.00	108,572.17	108,572.17
Support Serv - Pupil Accounting	15,248.57	0.00	15,248.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	25,664.75	0.00	25,664.75	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	965,526.56	0.00	965,526.56	0.00	0.00
Support Serv - Pupil	2,229,756.63	0.00	2,229,756.63	0.00	0.00
Support Serv - Instructional	500,398.33	0.00	500,398.33	0.00	0.00
Support Serv - Board of Ed	39,625.52	0.00	39,625.52	0.00	0.00
Support Serv - Executive Adm	15,664.94	0.00	15,664.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	191,305.47	0.00	0.00	191,305.47	191,305.47
Operations and Maintenance	192,096.51	5,500.50	0.00	186,596.01	0.00
Pupil Transportation	213,945.53	0.00	213,945.53	0.00	0.00
Support Serv - Planning & Research	39,270.21	0.00	39,270.21	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,877.56	0.00	0.00	16,877.56	16,877.56
Support Serv - Technology	88,352.89	9,940.00	5,080.00	73,332.89	73,332.89
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	24,531.95	0.00	24,531.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	125,677.95	125,677.95	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	48,468.29	48,468.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,033.54	54,033.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	440,645.36	0.00	440,645.36	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,953,617.25	**244,406.78**	**5,001,424.01**	**707,786.46**	**503,197.06**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,618,685.81	0.00	1,618,685.81	0.00	0.00
Support Serv - Pupil	49,018.06	0.00	49,018.06	0.00	0.00
Support Serv - Instructional	7,377.92	0.00	7,377.92	0.00	0.00
Support Serv - Board of Ed	21,648.97	0.00	21,648.97	0.00	0.00
Support Serv - Executive Adm	106,192.42	0.00	106,192.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,401.80	0.00	187,401.80	0.00	0.00
Support Serv - Business	92,439.92	0.00	0.00	92,439.92	92,439.92
Operations and Maintenance	273,920.72	2,333.50	0.00	271,587.22	0.00
Pupil Transportation	172,143.18	0.00	172,143.18	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	180,452.60	124,329.00	0.00	56,123.60	56,123.60
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	76,641.83	0.00	76,641.83	0.00	0.00
Community Services	76,617.40	0.00	76,617.40	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	153,290.84	69,668.05	83,622.79	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 **	402,227.50	402,227.50	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
	3,420,558.97	**601,058.05**	**2,399,350.18**	**420,150.74**	**148,563.52**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,057,059.32	0.00	3,057,059.32	0.00	0.00
Support Serv - Pupil	171,754.56	0.00	171,754.56	0.00	0.00
Support Serv - Instructional	10,213.73	0.00	10,213.73	0.00	0.00
Support Serv - Board of Ed	32,503.27	0.00	32,503.27	0.00	0.00
Support Serv - Executive Adm	147,953.01	0.00	147,953.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,811.80	0.00	267,811.80	0.00	0.00
Support Serv - Business	138,810.41	0.00	0.00	138,810.41	138,810.41
Operations and Maintenance	610,095.33	0.00	0.00	610,095.33	0.00
Pupil Transportation	428,827.36	0.00	428,827.36	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	82,248.34	0.00	0.00	82,248.34	82,248.34
Support Serv - Pupil Accounting	10,559.85	0.00	10,559.85	0.00	0.00
Support Serv - Central - Other	14,546.50	0.00	14,546.50	0.00	0.00
Support Serv - Other	169,850.89	0.00	169,850.89	0.00	0.00
Community Services	300.00	0.00	300.00	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	332,692.11	184,243.96	148,448.15	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 **	875,048.49	875,048.49	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
	6,355,274.97	**1,064,292.45**	**4,459,828.44**	**831,154.08**	**221,058.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,292,008.22	0.00	2,292,008.22	0.00	0.00
Support Serv - Pupil	63,725.34	0.00	63,725.34	0.00	0.00
Support Serv - Instructional	11,553.42	0.00	11,553.42	0.00	0.00
Support Serv - Board of Ed	24,244.16	0.00	24,244.16	0.00	0.00
Support Serv - Executive Adm	184,205.17	0.00	184,205.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,517.53	0.00	190,517.53	0.00	0.00
Support Serv - Business	111,043.70	0.00	0.00	111,043.70	111,043.70
Operations and Maintenance	501,318.71	3,323.81	0.00	497,994.90	0.00
Pupil Transportation	171,379.44	0.00	171,379.44	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	5,007.15	0.00	0.00	5,007.15	5,007.15
Support Serv - Technology	62,331.86	0.00	800.00	61,531.86	61,531.86
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	128,930.89	0.00	128,930.89	0.00	0.00
Community Services	8,139.87	0.00	8,139.87	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	199,422.87	96,654.81	102,768.06	0.00	0.00
Community Services	165,789.03	12,390.09	153,398.94	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 **	1,202,786.93	1,202,786.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,064.68	43,064.68	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
	5,367,968.97	**1,360,720.32**	**3,331,671.04**	**675,577.61**	**177,582.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,278,794.64	0.00	8,278,794.64	0.00	0.00
Support Serv - Pupil	575,306.04	0.00	575,306.04	0.00	0.00
Support Serv - Instructional	128,320.22	0.00	128,320.22	0.00	0.00
Support Serv - Board of Ed	104,614.96	0.00	104,614.96	0.00	0.00
Support Serv - Executive Adm	261,296.86	0.00	261,296.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	967,867.74	0.00	967,867.74	0.00	0.00
Support Serv - Business	312,366.04	19,683.29	0.00	292,682.75	292,682.75
Operations and Maintenance	1,304,217.38	0.00	0.00	1,304,217.38	0.00
Pupil Transportation	776,359.93	5,172.47	771,187.46	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	397,577.33	0.00	0.00	397,577.33	397,577.33
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	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	1,142,015.64	418,976.48	723,039.16	0.00	0.00
Community Services	226,774.87	0.00	226,774.87	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 **	1,711,826.04	1,711,826.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	574,008.52	574,008.52	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
	16,761,346.21	**2,729,666.80**	**12,037,201.95**	**1,994,477.46**	**690,260.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	311,844.29	0.00	311,844.29	0.00	0.00
Support Serv - Pupil	16,615.99	0.00	16,615.99	0.00	0.00
Support Serv - Instructional	2,374.30	0.00	2,374.30	0.00	0.00
Support Serv - Board of Ed	13,567.29	0.00	13,567.29	0.00	0.00
Support Serv - Executive Adm	184,732.55	0.00	184,732.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	32,873.99	0.00	0.00	32,873.99	32,873.99
Operations and Maintenance	61,758.19	0.00	0.00	61,758.19	0.00
Pupil Transportation	16,831.00	0.00	16,831.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,142.15	0.00	0.00	12,142.15	12,142.15
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	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	9,013.00	9,013.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	661,752.75	**9,013.00**	**545,965.42**	**106,774.33**	**45,016.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
51905 Michigan Great Lakes Virtual Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,181,432.94	0.00	3,181,432.94	0.00	0.00
Support Serv - Pupil	86,723.95	0.00	86,723.95	0.00	0.00
Support Serv - Instructional	17,575.99	0.00	17,575.99	0.00	0.00
Support Serv - Board of Ed	117.00	0.00	117.00	0.00	0.00
Support Serv - Executive Adm	846,100.35	0.00	846,100.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	23,682.67	0.00	23,682.67	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,302.30	0.00	0.00	31,302.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	326,433.94	0.00	0.00	326,433.94	326,433.94
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	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
	4,513,369.14	**0.00**	**4,155,632.90**	**357,736.24**	**326,433.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52000 Marquette-Alger RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	220,622.51	13,397.40	207,225.11	0.00	0.00
Support Serv - Pupil	350,712.78	0.00	350,712.78	0.00	0.00
Support Serv - Instructional	849,289.53	0.00	849,289.53	0.00	0.00
Support Serv - Board of Ed	24,662.03	0.00	24,662.03	0.00	0.00
Support Serv - Executive Adm	221,915.55	0.00	221,915.55	0.00	0.00
Support Serv - Grant Writer	111,651.65	0.00	111,651.65	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	399,519.80	1,233.42	2,525.39	395,760.99	395,760.99
Operations and Maintenance	343,799.81	5,700.19	127,139.63	210,959.99	0.00
Pupil Transportation	1,212.94	0.00	1,212.94	0.00	0.00
Support Serv - Planning & Research	2,411,917.90	0.00	2,411,917.90	0.00	0.00
Support Serv - Communication	1,421,982.81	0.00	1,421,982.81	0.00	0.00
Support Serv - Staff & Personnel	171,152.53	0.00	365.25	170,787.28	170,787.28
Support Serv - Technology	334,773.68	839.68	3,517.82	330,416.18	330,416.18
Support Serv - Pupil Accounting	62,539.39	0.00	62,539.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,269,815.39	0.00	3,269,815.39	0.00	0.00
Community Services	400,461.21	0.00	400,461.21	0.00	0.00
Payments to Government Agencies	551,870.86	551,870.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	784,610.33	2,573.19	782,037.14	0.00	0.00
Support Serv - Pupil	2,238,348.06	0.00	2,238,348.06	0.00	0.00
Support Serv - Instructional	351,209.18	12,510.63	338,698.55	0.00	0.00
Support Serv - Board of Ed	957.35	0.00	957.35	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,719.88	0.00	1,719.88	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	29,551.35	12,003.91	0.00	17,547.44	17,547.44
Operations and Maintenance	14,710.51	0.00	0.00	14,710.51	0.00
Pupil Transportation	2,762.87	0.00	2,762.87	0.00	0.00
Support Serv - Planning & Research	261,106.52	0.00	261,106.52	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,966.76	0.00	2,552.11	3,414.65	3,414.65
Support Serv - Technology	63,936.85	0.00	61,065.41	2,871.44	2,871.44
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	0.00	0.00	0.00	0.00	0.00
Community Services	5,636.86	0.00	5,636.86	0.00	0.00
Payments to Government Agencies	5,779,479.43	5,779,479.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,859.22	40,859.22	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	77,668.09	77,668.09	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,806,423.63	**6,498,136.02**	**13,161,819.13**	**1,146,468.48**	**920,797.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,167,844.78	28,730.67	7,139,114.11	0.00	0.00
Support Serv - Pupil	429,433.68	0.00	429,433.68	0.00	0.00
Support Serv - Instructional	237,168.59	0.00	237,168.59	0.00	0.00
Support Serv - Board of Ed	41,315.40	0.00	41,315.40	0.00	0.00
Support Serv - Executive Adm	188,417.64	0.00	188,417.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	436,694.03	0.00	436,694.03	0.00	0.00
Support Serv - Business	212,693.53	32,954.45	0.00	179,739.08	179,739.08
Operations and Maintenance	929,425.52	13,784.69	0.00	915,640.83	0.00
Pupil Transportation	810,531.15	165,726.00	644,805.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,709.21	0.00	29,727.30	20,981.91	20,981.91
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	315,022.28	0.00	315,022.28	0.00	0.00
Community Services	32,547.75	0.00	32,547.75	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	31,190.75	0.00	31,190.75	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	388,263.39	208,321.11	179,942.28	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 **	735,991.88	735,991.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	559,204.14	559,204.14	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
	12,566,453.72	**1,744,712.94**	**9,705,378.96**	**1,116,361.82**	**200,720.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,490,925.19	93,612.23	6,397,312.96	0.00	0.00
Support Serv - Pupil	269,371.36	0.00	269,371.36	0.00	0.00
Support Serv - Instructional	182,767.57	6,952.00	175,815.57	0.00	0.00
Support Serv - Board of Ed	57,622.85	0.00	57,622.85	0.00	0.00
Support Serv - Executive Adm	253,549.69	1,501.00	252,048.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	654,297.35	0.00	654,297.35	0.00	0.00
Support Serv - Business	174,861.58	17,050.31	0.00	157,811.27	157,811.27
Operations and Maintenance	757,456.89	0.00	0.00	757,456.89	0.00
Pupil Transportation	702,796.90	22,330.75	680,466.15	0.00	0.00
Support Serv - Planning & Research	874.59	0.00	874.59	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	208,587.65	0.00	0.00	208,587.65	208,587.65
Support Serv - Pupil Accounting	35,650.44	0.00	35,650.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,193.43	1,150.70	238,042.73	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	586,397.90	260,359.01	326,038.89	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 **	455,482.35	455,482.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	441,000.00	441,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,100.00	0.00	3,100.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,513,935.74	**1,299,438.35**	**9,090,641.58**	**1,123,855.81**	**366,398.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,730,670.70	109,963.94	8,620,706.76	0.00	0.00
Support Serv - Pupil	618,249.59	0.00	618,249.59	0.00	0.00
Support Serv - Instructional	296,733.24	5,420.80	291,312.44	0.00	0.00
Support Serv - Board of Ed	52,529.60	0.00	52,529.60	0.00	0.00
Support Serv - Executive Adm	245,736.13	1,571.00	244,165.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	951,903.55	989.00	950,914.55	0.00	0.00
Support Serv - Business	299,205.18	13,177.65	2,271.01	283,756.52	283,756.52
Operations and Maintenance	1,131,637.06	3,170.15	2,710.00	1,125,756.91	0.00
Pupil Transportation	840,599.37	158,254.00	682,345.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,320.80	0.00	27,320.80	0.00	0.00
Support Serv - Staff & Personnel	12,440.86	0.00	11,110.86	1,330.00	1,330.00
Support Serv - Technology	67,111.17	0.00	0.00	67,111.17	67,111.17
Support Serv - Pupil Accounting	38,704.03	0.00	38,704.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	49,892.22	0.00	49,892.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,929.14	0.00	2,856.65	29,072.49	0.00
Pupil Transportation	39,224.39	0.00	39,224.39	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	1,199,984.10	30,758.99	1,169,225.11	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 **	418,719.46	418,719.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	858,223.63	858,223.63	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
	15,910,814.22	**1,600,248.62**	**12,803,538.51**	**1,507,027.09**	**352,197.69**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	590,654.90	4,449.00	586,205.90	0.00	0.00
Support Serv - Pupil	32,212.77	0.00	32,212.77	0.00	0.00
Support Serv - Instructional	43,457.24	2,900.00	40,557.24	0.00	0.00
Support Serv - Board of Ed	14,502.47	0.00	14,502.47	0.00	0.00
Support Serv - Executive Adm	93,822.98	0.00	93,822.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,878.63	1,661.80	0.00	10,216.83	10,216.83
Operations and Maintenance	112,809.84	2,605.81	0.00	110,204.03	0.00
Pupil Transportation	77,943.69	0.00	77,943.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	682.02	0.00	682.02	0.00	0.00
Support Serv - Staff & Personnel	195.00	0.00	0.00	195.00	195.00
Support Serv - Technology	4,801.95	0.00	0.00	4,801.95	4,801.95
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	134.90	34.90	100.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,486.74	0.00	1,263.73	223.01	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	58,788.41	17,838.80	40,949.61	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,118.53	29,118.53	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
	1,073,490.07	**58,608.84**	**889,240.41**	**125,640.82**	**15,213.78**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,282,135.30	2,816.24	1,279,319.06	0.00	0.00
Support Serv - Pupil	42,536.61	0.00	42,536.61	0.00	0.00
Support Serv - Instructional	11,435.38	0.00	11,435.38	0.00	0.00
Support Serv - Board of Ed	27,074.44	0.00	27,074.44	0.00	0.00
Support Serv - Executive Adm	104,889.37	0.00	104,889.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,150.24	0.00	18,150.24	0.00	0.00
Support Serv - Business	81,601.41	1,471.84	0.00	80,129.57	80,129.57
Operations and Maintenance	317,739.67	4,335.55	0.00	313,404.12	0.00
Pupil Transportation	177,414.57	85,592.00	91,822.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,344.93	0.00	1,344.93	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	702.00	0.00	0.00	702.00	702.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,393.81	4,849.76	47,544.05	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	80,204.04	27,089.40	53,114.64	0.00	0.00
Community Services	25,795.95	0.00	25,795.95	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 **	548,531.30	548,531.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	623,798.26	623,798.26	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
	3,395,747.28	**1,298,484.35**	**1,703,027.24**	**394,235.69**	**80,831.57**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	169,892.08	0.00	169,892.08	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,592.94	0.00	1,592.94	0.00	0.00
Support Serv - Board of Ed	11,550.61	0.00	11,550.61	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	37,710.35	0.00	37,710.35	0.00	0.00
Support Serv - Business	17,464.78	4,859.29	0.00	12,605.49	12,605.49
Operations and Maintenance	55,279.39	0.00	0.00	55,279.39	0.00
Pupil Transportation	48,416.82	0.00	48,416.82	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	130.00	0.00	0.00	130.00	130.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	13,995.00	13,995.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,249.05	3,957.61	16,291.44	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
	376,281.02	**22,811.90**	**285,454.24**	**68,014.88**	**12,735.49**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,473,560.69	2,438.80	16,471,121.89	0.00	0.00
Support Serv - Pupil	2,260,738.81	0.00	2,260,738.81	0.00	0.00
Support Serv - Instructional	496,902.25	0.00	496,902.25	0.00	0.00
Support Serv - Board of Ed	60,075.74	1,000.00	59,075.74	0.00	0.00
Support Serv - Executive Adm	345,285.42	0.00	345,285.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,472,920.10	0.00	1,472,920.10	0.00	0.00
Support Serv - Business	409,874.73	18,525.25	9,867.04	381,482.44	381,482.44
Operations and Maintenance	2,709,579.77	12,493.00	0.00	2,697,086.77	0.00
Pupil Transportation	1,139,886.10	0.00	1,139,886.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,611.47	0.00	10,611.47	0.00	0.00
Support Serv - Staff & Personnel	134,461.29	0.00	36,594.76	97,866.53	97,866.53
Support Serv - Technology	449,064.32	18,230.08	16,268.22	414,566.02	414,566.02
Support Serv - Pupil Accounting	47,574.13	0.00	47,574.13	0.00	0.00
Support Serv - Central - Other	22,417.49	0.00	22,417.49	0.00	0.00
Support Serv - Other	543,232.13	0.00	543,232.13	0.00	0.00
Community Services	186,445.09	0.00	186,445.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,505.88	79,405.88	2,100.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,556.58	0.00	18,092.68	463.90	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	936,571.06	521,126.57	415,444.49	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 **	605,244.05	605,244.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	610,871.10	610,871.10	0.00	0.00	0.00
Trust Funds					
All Costs *	137,285.06	0.00	137,285.06	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	54,180.17	54,180.17	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,206,843.43	**1,923,514.90**	**23,691,862.87**	**3,591,465.66**	**893,914.99**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,745,101.13	2,291.34	4,742,809.79	0.00	0.00
Support Serv - Pupil	377,868.57	0.00	377,868.57	0.00	0.00
Support Serv - Instructional	265,800.84	0.00	265,800.84	0.00	0.00
Support Serv - Board of Ed	72,946.80	0.00	72,946.80	0.00	0.00
Support Serv - Executive Adm	183,447.73	3,007.44	180,440.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,112.58	0.00	385,112.58	0.00	0.00
Support Serv - Business	222,657.84	4,994.00	0.00	217,663.84	217,663.84
Operations and Maintenance	751,536.68	1,999.00	0.00	749,537.68	0.00
Pupil Transportation	361,337.57	83,907.00	277,430.57	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	6,849.78	0.00	0.00	6,849.78	6,849.78
Support Serv - Technology	2,032.14	0.00	0.00	2,032.14	2,032.14
Support Serv - Pupil Accounting	27,736.79	0.00	27,736.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,047.68	0.00	230,047.68	0.00	0.00
Community Services	91,628.32	9,329.25	82,299.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	131,375.64	131,375.64	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	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 **	385,220.00	385,220.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	352,485.50	352,485.50	0.00	0.00	0.00
Trust Funds					
All Costs *	23,508.42	0.00	23,508.42	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,616,694.01	**974,609.17**	**6,666,001.40**	**976,083.44**	**226,545.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
52901 North Star Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,397,861.51	2,119.94	1,395,741.57	0.00	0.00
Support Serv - Pupil	36,851.89	0.00	36,851.89	0.00	0.00
Support Serv - Instructional	15,778.15	0.00	15,778.15	0.00	0.00
Support Serv - Board of Ed	93,919.66	0.00	93,919.66	0.00	0.00
Support Serv - Executive Adm	123,199.18	0.00	123,199.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	203,269.75	0.00	203,269.75	0.00	0.00
Support Serv - Business	38,255.88	16,751.46	0.00	21,504.42	21,504.42
Operations and Maintenance	270,304.23	19,388.54	0.00	250,915.69	0.00
Pupil Transportation	143,108.84	0.00	143,108.84	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	14,618.75	0.00	0.00	14,618.75	14,618.75
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	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	3,591.27	0.00	3,591.27	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	103,766.63	85,977.97	17,788.66	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	550,000.00	550,000.00	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
	2,994,825.74	**674,237.91**	**2,033,548.97**	**287,038.86**	**36,123.17**

Michigan Department of Education
Costs for the Development of 2015-2016 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	733,283.11	0.00	733,283.11	0.00	0.00
Support Serv - Pupil	1,514,495.17	0.00	1,514,495.17	0.00	0.00
Support Serv - Instructional	1,370,540.35	20,733.34	1,349,807.01	0.00	0.00
Support Serv - Board of Ed	31,731.43	0.00	31,731.43	0.00	0.00
Support Serv - Executive Adm	178,464.59	1,318.00	177,146.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,673.99	0.00	117,673.99	0.00	0.00
Support Serv - Business	347,648.42	3,031.50	86,625.32	257,991.60	257,991.60
Operations and Maintenance	29,213.82	0.00	159.79	29,054.03	0.00
Pupil Transportation	3,431.00	0.00	3,431.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,955.82	0.00	46,955.82	0.00	0.00
Support Serv - Staff & Personnel	52,059.47	0.00	4,431.01	47,628.46	47,628.46
Support Serv - Technology	441,773.57	101,513.70	107,659.36	232,600.51	232,600.51
Support Serv - Pupil Accounting	17,265.86	0.00	17,265.86	0.00	0.00
Support Serv - Central - Other	29,422.82	0.00	29,422.82	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	67,286.56	0.00	67,286.56	0.00	0.00
Payments to Government Agencies	21,060.00	21,060.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,633,234.38	98,443.28	4,534,791.10	0.00	0.00
Support Serv - Pupil	4,890,920.80	0.00	4,890,920.80	0.00	0.00
Support Serv - Instructional	1,778,693.52	0.00	1,778,693.52	0.00	0.00
Support Serv - Board of Ed	77,996.04	0.00	77,996.04	0.00	0.00
Support Serv - Executive Adm	109,384.23	0.00	109,384.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	517,321.69	24,484.20	0.00	492,837.49	492,837.49
Operations and Maintenance	730,133.50	65,686.50	476.97	663,970.03	0.00
Pupil Transportation	1,187,603.04	191,108.00	996,495.04	0.00	0.00
Support Serv - Planning & Research	91,087.99	0.00	91,087.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	220,379.83	0.00	2,011.95	218,367.88	218,367.88
Support Serv - Technology	164,896.72	0.00	0.00	164,896.72	164,896.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,035.11	0.00	41,035.11	0.00	0.00
Community Services	42,590.40	0.00	42,590.40	0.00	0.00
Payments to Government Agencies	2,104,396.00	2,104,396.00	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	16,162.04	16,162.04	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
	21,608,141.27	**2,647,936.56**	**16,852,857.99**	**2,107,346.72**	**1,414,322.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,000,629.98	22,300.00	7,978,329.98	0.00	0.00
Support Serv - Pupil	242,350.15	0.00	242,350.15	0.00	0.00
Support Serv - Instructional	79,375.80	0.00	79,375.80	0.00	0.00
Support Serv - Board of Ed	33,640.39	0.00	33,640.39	0.00	0.00
Support Serv - Executive Adm	282,408.73	0.00	282,408.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	634,896.71	0.00	634,896.71	0.00	0.00
Support Serv - Business	254,355.62	10,560.19	0.00	243,795.43	243,795.43
Operations and Maintenance	1,041,497.72	0.00	0.00	1,041,497.72	0.00
Pupil Transportation	819,189.27	0.00	819,189.27	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	2,125.60	0.00	2,125.60	0.00	0.00
Support Serv - Technology	121,950.39	0.00	5,627.68	116,322.71	116,322.71
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	300,796.06	0.00	300,796.06	0.00	0.00
Community Services	566,086.24	98,940.76	467,145.48	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	10,674.76	0.00	0.00	10,674.76	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	651,162.93	280,419.13	370,743.80	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 **	1,371,223.26	1,371,223.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,900.00	6,900.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,419,263.61	**1,790,343.34**	**11,216,629.65**	**1,412,290.62**	**360,118.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,567,582.05	5,246.56	2,562,335.49	0.00	0.00
Support Serv - Pupil	52,541.23	0.00	52,541.23	0.00	0.00
Support Serv - Instructional	46,262.22	0.00	46,262.22	0.00	0.00
Support Serv - Board of Ed	28,577.54	0.00	28,577.54	0.00	0.00
Support Serv - Executive Adm	196,496.70	0.00	196,496.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,694.06	0.00	167,694.06	0.00	0.00
Support Serv - Business	79,654.57	6,051.90	0.00	73,602.67	73,602.67
Operations and Maintenance	345,895.23	1,601.13	19,430.54	324,863.56	0.00
Pupil Transportation	431,664.70	164,000.00	267,664.70	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	62,144.41	9,824.73	4,500.00	47,819.68	47,819.68
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	89,838.24	1,115.50	88,722.74	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,045.41	114,730.41	132,315.00	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 **	435,612.50	435,612.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	176,151.12	176,151.12	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
	4,927,159.98	**914,333.85**	**3,566,540.22**	**446,285.91**	**121,422.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,125,794.58	27,260.92	13,098,533.66	0.00	0.00
Support Serv - Pupil	576,529.40	0.00	576,529.40	0.00	0.00
Support Serv - Instructional	520,463.65	1,413.97	519,049.68	0.00	0.00
Support Serv - Board of Ed	32,528.30	0.00	32,528.30	0.00	0.00
Support Serv - Executive Adm	288,802.63	0.00	288,802.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,157,568.41	0.00	1,157,568.41	0.00	0.00
Support Serv - Business	459,317.04	79,527.14	0.00	379,789.90	379,789.90
Operations and Maintenance	1,673,499.49	18,812.44	0.00	1,654,687.05	0.00
Pupil Transportation	869,786.50	0.00	869,786.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	102,529.93	0.00	102,529.93	0.00	0.00
Support Serv - Staff & Personnel	10,130.45	10,130.45	0.00	0.00	0.00
Support Serv - Technology	38,823.92	0.00	0.00	38,823.92	38,823.92
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	491,458.94	0.00	491,458.94	0.00	0.00
Community Services	84,322.53	0.00	84,322.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	735,880.36	379,044.75	356,835.61	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 **	1,809,673.45	1,809,673.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,269,495.29	2,269,495.29	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
	24,246,604.87	**4,595,358.41**	**17,577,945.59**	**2,073,300.87**	**418,613.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
53900 Mackinac Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	76,579.77	0.00	76,579.77	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	4,200.00	0.00	4,200.00	0.00	0.00
Support Serv - Board of Ed	21,135.00	0.00	21,135.00	0.00	0.00
Support Serv - Executive Adm	5,380.29	0.00	5,380.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,967.49	0.00	54,967.49	0.00	0.00
Support Serv - Business	4,698.24	0.00	0.00	4,698.24	4,698.24
Operations and Maintenance	5,276.58	0.00	0.00	5,276.58	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	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
	172,237.37	**0.00**	**162,262.55**	**9,974.82**	**4,698.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	893,096.97	0.00	893,096.97	0.00	0.00
Support Serv - Pupil	137,989.05	0.00	137,989.05	0.00	0.00
Support Serv - Instructional	360,601.23	0.00	360,601.23	0.00	0.00
Support Serv - Board of Ed	46,540.85	0.00	46,540.85	0.00	0.00
Support Serv - Executive Adm	190,403.29	0.00	190,403.29	0.00	0.00
Support Serv - Grant Writer	4,726.51	0.00	4,726.51	0.00	0.00
Support Serv - School Adm	60,466.32	0.00	60,466.32	0.00	0.00
Support Serv - Business	242,401.35	88.85	14,151.86	228,160.64	228,160.64
Operations and Maintenance	231,023.22	7,514.26	3,551.53	219,957.43	0.00
Pupil Transportation	4,394.81	0.00	4,394.81	0.00	0.00
Support Serv - Planning & Research	3,624.05	0.00	3,624.05	0.00	0.00
Support Serv - Communication	1,630.00	0.00	1,630.00	0.00	0.00
Support Serv - Staff & Personnel	101,823.40	0.00	3,233.25	98,590.15	98,590.15
Support Serv - Technology	3,728.93	2,228.93	0.00	1,500.00	1,500.00
Support Serv - Pupil Accounting	56,235.19	0.00	56,235.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,204.28	0.00	14,204.28	0.00	0.00
Community Services	66,152.14	0.00	66,152.14	0.00	0.00
Payments to Government Agencies	515,955.35	515,955.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,597,084.94	100,923.58	6,496,161.36	0.00	0.00
Support Serv - Pupil	5,498,534.04	835.80	5,497,698.24	0.00	0.00
Support Serv - Instructional	782,245.69	0.00	782,245.69	0.00	0.00
Support Serv - Board of Ed	52,578.39	0.00	52,578.39	0.00	0.00
Support Serv - Executive Adm	114,550.67	0.00	114,550.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,593.90	0.00	221,593.90	0.00	0.00
Support Serv - Business	781,195.08	1,723.09	16,399.21	763,072.78	763,072.78
Operations and Maintenance	743,622.59	99,768.88	6,404.46	637,449.25	0.00
Pupil Transportation	1,297,981.37	323,773.00	974,208.37	0.00	0.00
Support Serv - Planning & Research	54,894.36	0.00	54,894.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	114,023.30	0.00	3,708.53	110,314.77	110,314.77
Support Serv - Technology	467,005.40	5,079.71	4,685.64	457,240.05	457,240.05
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	24,145.42	0.00	24,145.42	0.00	0.00
Community Services	3,017.42	0.00	3,017.42	0.00	0.00
Payments to Government Agencies	2,427,639.44	2,427,639.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	22,115,108.95	**3,485,530.89**	**16,113,292.99**	**2,516,285.07**	**1,658,878.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,835,840.54	0.00	9,835,840.54	0.00	0.00
Support Serv - Pupil	294,125.35	0.00	294,125.35	0.00	0.00
Support Serv - Instructional	339,808.35	0.00	339,808.35	0.00	0.00
Support Serv - Board of Ed	146,577.99	0.00	146,577.99	0.00	0.00
Support Serv - Executive Adm	256,574.64	0.00	256,574.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	927,030.63	0.00	927,030.63	0.00	0.00
Support Serv - Business	327,615.02	22,516.56	6,569.18	298,529.28	298,529.28
Operations and Maintenance	1,643,398.92	0.00	21,947.08	1,621,451.84	0.00
Pupil Transportation	681,843.51	10,000.00	671,843.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,203.82	0.00	22,203.82	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	369,907.36	62,589.00	27,186.38	280,131.98	280,131.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	64,430.04	0.00	64,430.04	0.00	0.00
Support Serv - Other	398,316.24	9,660.70	388,655.54	0.00	0.00
Community Services	49,407.88	0.00	49,407.88	0.00	0.00
Payments to Government Agencies	120,046.31	120,046.31	0.00	0.00	0.00
Facilities Acquisition	4,902.23	4,902.23	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	1,040,985.56	467,553.24	573,432.32	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 **	1,790,700.02	1,790,700.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	221,468.30	221,468.30	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
	18,535,182.71	**2,709,436.36**	**13,625,633.25**	**2,200,113.10**	**578,661.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,344,347.10	90,481.01	13,253,866.09	0.00	0.00
Support Serv - Pupil	331,730.98	0.00	331,730.98	0.00	0.00
Support Serv - Instructional	190,219.87	0.00	190,219.87	0.00	0.00
Support Serv - Board of Ed	96,380.01	0.00	96,380.01	0.00	0.00
Support Serv - Executive Adm	157,567.71	0.00	157,567.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,369,864.17	0.00	1,369,864.17	0.00	0.00
Support Serv - Business	412,783.84	56,870.93	0.00	355,912.91	355,912.91
Operations and Maintenance	1,529,605.43	0.00	0.00	1,529,605.43	0.00
Pupil Transportation	1,523,554.74	70,439.70	1,453,115.04	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	3,057.96	0.00	3,057.96	0.00	0.00
Support Serv - Technology	331,460.64	0.00	23,484.00	307,976.64	307,976.64
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	346,504.06	0.00	346,504.06	0.00	0.00
Community Services	24,602.34	0.00	24,602.34	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	1,110,025.19	588,848.45	521,176.74	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 **	2,189,135.77	2,189,135.77	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
	22,960,839.81	**2,995,775.86**	**17,771,568.97**	**2,193,494.98**	**663,889.55**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,938,767.74	427.00	6,938,340.74	0.00	0.00
Support Serv - Pupil	300,744.74	0.00	300,744.74	0.00	0.00
Support Serv - Instructional	215,740.51	0.00	215,740.51	0.00	0.00
Support Serv - Board of Ed	55,684.17	0.00	55,684.17	0.00	0.00
Support Serv - Executive Adm	245,944.21	0.00	245,944.21	0.00	0.00
Support Serv - Grant Writer	22,965.10	0.00	22,965.10	0.00	0.00
Support Serv - School Adm	700,347.91	0.00	700,347.91	0.00	0.00
Support Serv - Business	124,167.30	3,493.43	0.00	120,673.87	120,673.87
Operations and Maintenance	627,118.88	2,854.00	0.00	624,264.88	0.00
Pupil Transportation	802,618.48	0.00	802,618.48	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	4,427.25	0.00	4,427.25	0.00	0.00
Support Serv - Technology	205,728.24	0.00	29,847.72	175,880.52	175,880.52
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	199,190.78	17,069.36	182,121.42	0.00	0.00
Community Services	7,168.17	0.00	7,168.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	372.07	372.07	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	650,880.59	284,344.76	366,535.83	0.00	0.00
Community Services	68,792.06	0.00	68,792.06	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 **	1,108,670.78	1,108,670.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	139,000.00	139,000.00	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
	12,418,328.98	**1,556,231.40**	**9,941,278.31**	**920,819.27**	**296,554.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,033,441.15	45,116.06	2,988,325.09	0.00	0.00
Support Serv - Pupil	68,035.22	0.00	68,035.22	0.00	0.00
Support Serv - Instructional	123,472.53	0.00	123,472.53	0.00	0.00
Support Serv - Board of Ed	33,763.98	0.00	33,763.98	0.00	0.00
Support Serv - Executive Adm	233,413.96	0.00	233,413.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,635.86	387.74	306,248.12	0.00	0.00
Support Serv - Business	339,286.37	0.00	0.00	339,286.37	339,286.37
Operations and Maintenance	623,509.16	118,634.54	0.00	504,874.62	0.00
Pupil Transportation	118,358.36	63,750.00	54,608.36	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	20,191.99	0.00	18,463.54	1,728.45	1,728.45
Support Serv - Technology	156,453.17	79,659.43	0.00	76,793.74	76,793.74
Support Serv - Pupil Accounting	4,276.16	0.00	4,276.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,874.87	8,856.92	139,017.95	0.00	0.00
Community Services	17,124.21	0.00	17,124.21	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	9,913.40	0.00	9,913.40	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,095.12	197,980.59	161,114.53	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 **	544,781.26	544,781.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,732,147.36	1,732,147.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,881,774.13	**2,801,313.90**	**4,157,777.05**	**922,683.18**	**417,808.56**

Michigan Department of Education
Costs for the Development of 2015-2016 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	29,869.79	0.00	29,869.79	0.00	0.00
Support Serv - Instructional	186,256.42	2,925.00	183,331.42	0.00	0.00
Support Serv - Board of Ed	34,339.33	0.00	34,339.33	0.00	0.00
Support Serv - Executive Adm	195,266.75	821.50	194,445.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	263,676.81	1,049.64	1,225.25	261,401.92	261,401.92
Operations and Maintenance	87,308.52	0.00	0.00	87,308.52	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	3,060.52	0.00	3,060.52	0.00	0.00
Support Serv - Staff & Personnel	165,134.91	0.00	450.00	164,684.91	164,684.91
Support Serv - Technology	200,447.84	41,800.79	0.00	158,647.05	158,647.05
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	5,936.00	0.00	5,936.00	0.00	0.00
Community Services	232,639.17	0.00	232,639.17	0.00	0.00
Payments to Government Agencies	397,928.50	397,928.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	522,218.18	7,303.77	514,914.41	0.00	0.00
Support Serv - Pupil	1,807,166.89	0.00	1,807,166.89	0.00	0.00
Support Serv - Instructional	311,138.02	0.00	311,138.02	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,200.00	0.00	0.00	13,200.00	0.00
Pupil Transportation	237,133.01	0.00	237,133.01	0.00	0.00
Support Serv - Planning & Research	40,410.00	0.00	40,410.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,755.73	565.95	44,189.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	89,784.69	89,784.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	4,867,671.08	**542,179.84**	**3,640,248.84**	**685,242.40**	**584,733.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,567,431.79	0.00	1,567,431.79	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	19,955.14	0.00	19,955.14	0.00	0.00
Support Serv - Board of Ed	7,504.21	0.00	7,504.21	0.00	0.00
Support Serv - Executive Adm	58,317.28	0.00	58,317.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	99,216.19	0.00	99,216.19	0.00	0.00
Support Serv - Business	92,059.10	2,668.14	0.00	89,390.96	89,390.96
Operations and Maintenance	235,980.68	500.00	0.00	235,480.68	0.00
Pupil Transportation	193,817.95	29,450.00	164,367.95	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	42,822.07	665.00	24,592.10	17,564.97	17,564.97
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	81,912.66	0.00	81,912.66	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	108,839.10	54,923.50	53,915.60	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 **	168,197.00	168,197.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	78,391.66	78,391.66	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
	2,754,444.83	**334,795.30**	**2,077,212.92**	**342,436.61**	**106,955.93**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,119,401.29	0.00	8,119,401.29	0.00	0.00
Support Serv - Pupil	287,932.16	0.00	287,932.16	0.00	0.00
Support Serv - Instructional	113,067.51	0.00	113,067.51	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	358,739.26	0.00	358,739.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,872.17	0.00	734,872.17	0.00	0.00
Support Serv - Business	272,928.95	52,209.43	0.00	220,719.52	220,719.52
Operations and Maintenance	1,163,466.05	0.00	0.00	1,163,466.05	0.00
Pupil Transportation	373,568.82	4,380.00	369,188.82	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	2,562.45	0.00	2,562.45	0.00	0.00
Support Serv - Technology	194,999.10	16,362.04	0.00	178,637.06	178,637.06
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	352,901.68	8,386.25	344,515.43	0.00	0.00
Community Services	9,192.02	0.00	9,192.02	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	12,088.52	0.00	12,088.52	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,355.97	238,525.01	378,830.96	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 **	800,131.51	800,131.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,187.63	35,187.63	0.00	0.00	0.00
Trust Funds					
All Costs *	161,767.00	0.00	161,767.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,610,162.09	**1,155,181.87**	**10,892,157.59**	**1,562,822.63**	**399,356.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,244,096.14	0.00	2,244,096.14	0.00	0.00
Support Serv - Pupil	60,059.20	0.00	60,059.20	0.00	0.00
Support Serv - Instructional	73,784.50	0.00	73,784.50	0.00	0.00
Support Serv - Board of Ed	7,056.08	0.00	7,056.08	0.00	0.00
Support Serv - Executive Adm	386,736.45	0.00	386,736.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,691.74	0.00	240,691.74	0.00	0.00
Support Serv - Business	11,934.80	5,819.08	0.00	6,115.72	6,115.72
Operations and Maintenance	423,178.38	0.00	12,939.05	410,239.33	0.00
Pupil Transportation	256,829.17	0.00	256,829.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,086.71	0.00	3,086.71	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,405.23	5,405.23	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	114,267.53	1,611.68	112,655.85	0.00	0.00
Community Services	6,820.61	0.00	6,820.61	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	221,778.26	96,676.64	125,101.62	0.00	0.00
Community Services	559,345.88	0.00	559,345.88	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 **	775,404.87	775,404.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	370,184.17	370,184.17	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
	5,760,659.72	**1,255,101.67**	**4,089,203.00**	**416,355.05**	**6,115.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,597,383.87	63,364.54	3,534,019.33	0.00	0.00
Support Serv - Pupil	109,742.49	0.00	109,742.49	0.00	0.00
Support Serv - Instructional	10,949.36	0.00	10,949.36	0.00	0.00
Support Serv - Board of Ed	26,582.74	0.00	26,582.74	0.00	0.00
Support Serv - Executive Adm	233,918.57	0.00	233,918.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,348.17	0.00	228,348.17	0.00	0.00
Support Serv - Business	108,445.21	29,779.42	0.00	78,665.79	78,665.79
Operations and Maintenance	459,374.69	0.00	0.00	459,374.69	0.00
Pupil Transportation	318,058.15	0.00	318,058.15	0.00	0.00
Support Serv - Planning & Research	2,653.00	0.00	2,653.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,021.19	0.00	3,021.19	0.00	0.00
Support Serv - Technology	98,684.15	10,816.00	0.00	87,868.15	87,868.15
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	155,772.86	1,033.36	154,739.50	0.00	0.00
Community Services	733.00	0.00	733.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,881.96	12,881.96	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	307,697.42	181,089.32	126,608.10	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	173,674.71	173,674.71	0.00	0.00	0.00
Trust Funds					
All Costs *	92,179.00	0.00	92,179.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,940,100.54	**472,639.31**	**4,841,552.60**	**625,908.63**	**166,533.94**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,186,950.00	0.00	2,186,950.00	0.00	0.00
Support Serv - Pupil	808,059.00	0.00	808,059.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	212,510.00	0.00	212,510.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,567.00	0.00	0.00	40,567.00	40,567.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	302,395.00	155,594.00	146,801.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,550,481.00	**155,594.00**	**3,354,320.00**	**40,567.00**	**40,567.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	38,494.08	0.00	38,494.08	0.00	0.00
Support Serv - Instructional	1,547,277.16	0.00	1,547,277.16	0.00	0.00
Support Serv - Board of Ed	203,810.70	5,520.76	198,289.94	0.00	0.00
Support Serv - Executive Adm	593,352.45	0.00	593,352.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,401.07	0.00	68,401.07	0.00	0.00
Support Serv - Business	336,746.41	3,505.91	50,606.26	282,634.24	282,634.24
Operations and Maintenance	524,469.62	91,588.35	0.00	432,881.27	0.00
Pupil Transportation	1,025.69	0.00	1,025.69	0.00	0.00
Support Serv - Planning & Research	137,244.18	0.00	137,244.18	0.00	0.00
Support Serv - Communication	6,759.30	0.00	6,759.30	0.00	0.00
Support Serv - Staff & Personnel	3,328.97	0.00	451.41	2,877.56	2,877.56
Support Serv - Technology	548,284.22	179,550.48	0.00	368,733.74	368,733.74
Support Serv - Pupil Accounting	44,267.00	0.00	44,267.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,485,423.56	7,651.70	1,477,771.86	0.00	0.00
Payments to Government Agencies	12,305,888.68	12,305,888.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,816,719.09	46,157.59	5,770,561.50	0.00	0.00
Support Serv - Pupil	3,596,913.26	0.00	3,596,913.26	0.00	0.00
Support Serv - Instructional	1,408,433.90	8,378.16	1,400,055.74	0.00	0.00
Support Serv - Board of Ed	10,200.00	0.00	10,200.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	271,163.96	16,807.22	72,781.13	181,575.61	181,575.61
Operations and Maintenance	2,023.13	0.00	578.89	1,444.24	0.00
Pupil Transportation	40,687.77	21,181.95	19,505.82	0.00	0.00
Support Serv - Planning & Research	171,665.81	2,100.00	169,565.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,291.04	0.00	5,233.76	13,057.28	13,057.28
Support Serv - Technology	1,111.11	0.00	317.93	793.18	793.18
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	235,289.77	86,936.23	148,353.54	0.00	0.00
Community Services	1,639.04	0.00	1,639.04	0.00	0.00
Payments to Government Agencies	3,883,198.98	3,883,198.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	562,553.04	562,553.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	59,778.92	0.00	59,778.92	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,924,441.91	**17,221,019.05**	**15,419,425.74**	**1,283,997.12**	**849,671.61**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,072,820.42	48,259.93	53,024,560.49	0.00	0.00
Support Serv - Pupil	4,330,625.82	0.00	4,330,625.82	0.00	0.00
Support Serv - Instructional	4,878,723.58	57,436.90	4,821,286.68	0.00	0.00
Support Serv - Board of Ed	115,891.39	0.00	115,891.39	0.00	0.00
Support Serv - Executive Adm	739,152.21	0.00	739,152.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,582,241.20	14,876.46	4,567,364.74	0.00	0.00
Support Serv - Business	967,235.60	681.72	14,605.51	951,948.37	951,948.37
Operations and Maintenance	5,698,348.39	15,412.27	52,831.76	5,630,104.36	0.00
Pupil Transportation	2,608,990.27	0.00	2,608,990.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,533.26	0.00	17,533.26	0.00	0.00
Support Serv - Staff & Personnel	387,985.42	3,000.00	11,689.32	373,296.10	373,296.10
Support Serv - Technology	1,609,587.95	806,210.00	218,245.32	585,132.63	585,132.63
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	1,133,169.33	12,572.00	1,120,597.33	0.00	0.00
Community Services	287,570.56	0.00	287,570.56	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	2,041,480.61	934,602.97	1,106,877.64	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	142,204.00	142,204.00	0.00	0.00	0.00
Trust Funds					
All Costs *	20,268.00	0.00	20,268.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	82,633,828.01	**2,035,256.25**	**73,058,090.30**	**7,540,481.46**	**1,910,377.10**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,775,963.36	9,855.11	11,766,108.25	0.00	0.00
Support Serv - Pupil	744,101.20	0.00	744,101.20	0.00	0.00
Support Serv - Instructional	728,042.74	12,913.19	715,129.55	0.00	0.00
Support Serv - Board of Ed	30,430.58	0.00	30,430.58	0.00	0.00
Support Serv - Executive Adm	227,782.06	0.00	227,782.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,092,963.82	0.00	1,092,963.82	0.00	0.00
Support Serv - Business	285,361.08	34,397.80	23,035.11	227,928.17	227,928.17
Operations and Maintenance	1,240,364.87	3,699.71	0.00	1,236,665.16	0.00
Pupil Transportation	992,922.68	0.00	992,922.68	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	62,913.41	0.00	59,886.41	3,027.00	3,027.00
Support Serv - Technology	83,348.60	47,417.00	0.00	35,931.60	35,931.60
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	270,507.47	4,995.00	265,512.47	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	796,171.89	396,582.72	399,589.17	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 **	1,825,766.26	1,825,766.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,009,849.06	2,009,849.06	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
	22,166,489.08	**4,345,475.85**	**16,317,461.30**	**1,503,551.93**	**266,886.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,865,896.27	0.00	3,865,896.27	0.00	0.00
Support Serv - Pupil	387,354.09	0.00	387,354.09	0.00	0.00
Support Serv - Instructional	264,418.32	0.00	264,418.32	0.00	0.00
Support Serv - Board of Ed	47,332.40	28,333.34	18,999.06	0.00	0.00
Support Serv - Executive Adm	169,803.68	0.00	169,803.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	410,536.54	0.00	410,536.54	0.00	0.00
Support Serv - Business	170,539.72	20,792.25	0.00	149,747.47	149,747.47
Operations and Maintenance	661,804.27	2,489.33	0.00	659,314.94	0.00
Pupil Transportation	470,171.08	58,000.00	412,171.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,491.00	0.00	4,491.00	0.00	0.00
Support Serv - Staff & Personnel	18,596.55	0.00	18,596.55	0.00	0.00
Support Serv - Technology	145,390.20	6,937.10	7,320.72	131,132.38	131,132.38
Support Serv - Pupil Accounting	5,801.68	0.00	5,801.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,321.52	0.00	160,321.52	0.00	0.00
Community Services	30,629.54	0.00	30,629.54	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	274,446.82	129,515.30	144,931.52	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 **	286,869.23	286,869.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	400,724.72	400,724.72	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
	7,775,127.63	**933,661.27**	**5,901,271.57**	**940,194.79**	**280,879.85**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,247,618.70	71,439.59	7,176,179.11	0.00	0.00
Support Serv - Pupil	561,420.43	0.00	561,420.43	0.00	0.00
Support Serv - Instructional	584,117.53	0.00	584,117.53	0.00	0.00
Support Serv - Board of Ed	35,949.81	0.00	35,949.81	0.00	0.00
Support Serv - Executive Adm	235,114.37	0.00	235,114.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	658,821.14	0.00	658,821.14	0.00	0.00
Support Serv - Business	235,157.59	41,597.92	0.00	193,559.67	193,559.67
Operations and Maintenance	1,261,473.99	172,535.98	0.00	1,088,938.01	0.00
Pupil Transportation	689,921.49	36,620.00	653,301.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	794.90	0.00	794.90	0.00	0.00
Support Serv - Staff & Personnel	34,928.45	0.00	34,928.45	0.00	0.00
Support Serv - Technology	412,438.82	15,399.15	0.00	397,039.67	397,039.67
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	224,242.27	2,000.00	222,242.27	0.00	0.00
Community Services	239,080.61	0.00	239,080.61	0.00	0.00
Payments to Government Agencies	393,402.00	393,402.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	595,016.24	276,658.75	318,357.49	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 **	5,518,620.83	5,518,620.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,043,864.95	1,043,864.95	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
	19,971,984.12	**7,572,139.17**	**10,720,307.60**	**1,679,537.35**	**590,599.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	385,394.73	2,962.29	382,432.44	0.00	0.00
Support Serv - Pupil	73,486.52	0.00	73,486.52	0.00	0.00
Support Serv - Instructional	25,393.14	0.00	25,393.14	0.00	0.00
Support Serv - Board of Ed	12,330.18	0.00	12,330.18	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	139,790.95	0.00	139,790.95	0.00	0.00
Support Serv - Business	37,347.65	0.00	0.00	37,347.65	37,347.65
Operations and Maintenance	111,850.98	0.00	1,642.11	110,208.87	0.00
Pupil Transportation	52,835.00	0.00	52,835.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,688.62	0.00	7,688.62	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	28,576.00	28,576.00	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	27,420.00	27,420.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	902,113.77	**58,958.29**	**695,598.96**	**147,556.52**	**37,347.65**

Michigan Department of Education
Costs for the Development of 2015-2016 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	779,366.61	0.00	779,366.61	0.00	0.00
Support Serv - Pupil	36,009.70	0.00	36,009.70	0.00	0.00
Support Serv - Instructional	122,236.95	0.00	122,236.95	0.00	0.00
Support Serv - Board of Ed	10,534.90	0.00	10,534.90	0.00	0.00
Support Serv - Executive Adm	95,775.06	0.00	95,775.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,468.89	0.00	117,468.89	0.00	0.00
Support Serv - Business	53,890.97	0.00	0.00	53,890.97	53,890.97
Operations and Maintenance	401,533.62	0.00	0.00	401,533.62	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	60,795.30	0.00	60,795.30	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	15,200.95	0.00	0.00	15,200.95	15,200.95
Support Serv - Pupil Accounting	23,391.13	0.00	23,391.13	0.00	0.00
Support Serv - Central - Other	0.00	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
	1,716,204.08	**0.00**	**1,245,578.54**	**470,625.54**	**69,091.92**

Michigan Department of Education
Costs for the Development of 2015-2016 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	423,304.00	0.00	423,304.00	0.00	0.00
Support Serv - Pupil	30,911.00	0.00	30,911.00	0.00	0.00
Support Serv - Instructional	9,419.00	0.00	9,419.00	0.00	0.00
Support Serv - Board of Ed	13,865.00	0.00	13,865.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	116,859.00	0.00	116,859.00	0.00	0.00
Support Serv - Business	65,922.00	884.00	0.00	65,038.00	65,038.00
Operations and Maintenance	166,634.00	0.00	0.00	166,634.00	0.00
Pupil Transportation	50,358.00	0.00	50,358.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,030.00	0.00	12,030.00	0.00	0.00
Support Serv - Staff & Personnel	12,659.00	0.00	367.00	12,292.00	12,292.00
Support Serv - Technology	7,154.00	0.00	0.00	7,154.00	7,154.00
Support Serv - Pupil Accounting	0.00	0.00	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	165.00	74.00	91.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,477.00	11,477.00	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
	920,757.00	**12,435.00**	**657,204.00**	**251,118.00**	**84,484.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	6,278,857.62	20,643.56	6,258,214.06	0.00	0.00
Support Serv - Pupil	471,941.43	0.00	471,941.43	0.00	0.00
Support Serv - Instructional	310,851.12	2,384.08	308,467.04	0.00	0.00
Support Serv - Board of Ed	83,259.85	0.00	83,259.85	0.00	0.00
Support Serv - Executive Adm	268,508.65	0.00	268,508.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	821,235.94	497.00	820,738.94	0.00	0.00
Support Serv - Business	161,301.45	21,253.56	0.00	140,047.89	140,047.89
Operations and Maintenance	830,987.85	18,137.81	2,751.48	810,098.56	0.00
Pupil Transportation	522,284.98	0.00	522,284.98	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	270,334.41	99,698.47	7,712.62	162,923.32	162,923.32
Support Serv - Pupil Accounting	5,130.00	0.00	5,130.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,017.90	20,509.51	163,508.39	0.00	0.00
Community Services	5,139.41	0.00	5,139.41	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	690,608.41	297,691.97	392,916.44	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	471,524.41	471,524.41	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
	11,375,983.43	**952,340.37**	**9,310,573.29**	**1,113,069.77**	**302,971.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,442,272.41	0.00	5,442,272.41	0.00	0.00
Support Serv - Pupil	237,330.52	0.00	237,330.52	0.00	0.00
Support Serv - Instructional	285,273.13	128,823.33	156,449.80	0.00	0.00
Support Serv - Board of Ed	63,177.86	0.00	63,177.86	0.00	0.00
Support Serv - Executive Adm	227,575.94	0.00	227,575.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	487,017.15	3,231.51	483,785.64	0.00	0.00
Support Serv - Business	156,503.16	291.60	0.00	156,211.56	156,211.56
Operations and Maintenance	727,366.63	2,905.96	0.00	724,460.67	0.00
Pupil Transportation	747,536.36	0.00	747,536.36	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	90,516.94	0.00	0.00	90,516.94	90,516.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,879.76	0.00	20,879.76	0.00	0.00
Support Serv - Other	215,072.38	5,063.07	210,009.31	0.00	0.00
Community Services	1,219.00	0.00	1,219.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	382,073.14	191,753.28	190,319.86	0.00	0.00
Community Services	33,329.56	0.00	33,329.56	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 **	390,646.76	390,646.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	384,122.16	384,122.16	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
	9,891,912.86	**1,106,837.67**	**7,813,886.02**	**971,189.17**	**246,728.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,281,586.02	208,808.01	2,072,778.01	0.00	0.00
Support Serv - Pupil	599,519.87	0.00	599,519.87	0.00	0.00
Support Serv - Instructional	2,134,549.26	16,561.92	2,117,987.34	0.00	0.00
Support Serv - Board of Ed	52,652.98	0.00	52,652.98	0.00	0.00
Support Serv - Executive Adm	397,010.99	0.00	397,010.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,379.40	0.00	249,379.40	0.00	0.00
Support Serv - Business	1,083,262.71	0.00	140,270.44	942,992.27	942,992.27
Operations and Maintenance	337,254.94	12,721.50	111,682.08	212,851.36	0.00
Pupil Transportation	483,440.46	97,532.00	385,908.46	0.00	0.00
Support Serv - Planning & Research	135,468.26	0.00	135,468.26	0.00	0.00
Support Serv - Communication	109,132.06	0.00	109,132.06	0.00	0.00
Support Serv - Staff & Personnel	342,996.40	1,424.88	10,288.75	331,282.77	331,282.77
Support Serv - Technology	975,884.56	28,610.78	52,153.26	895,120.52	895,120.52
Support Serv - Pupil Accounting	35,891.31	0.00	35,891.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,200.66	0.00	2,200.66	0.00	0.00
Community Services	793,601.84	569.00	793,032.84	0.00	0.00
Payments to Government Agencies	7,089,378.13	7,089,378.13	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,876,266.57	66,588.27	11,809,678.30	0.00	0.00
Support Serv - Pupil	9,326,195.05	0.00	9,326,195.05	0.00	0.00
Support Serv - Instructional	1,824,178.59	0.00	1,824,178.59	0.00	0.00
Support Serv - Board of Ed	37,495.43	0.00	37,495.43	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	196,098.81	0.00	196,098.81	0.00	0.00
Support Serv - Business	171,251.76	0.00	0.00	171,251.76	171,251.76
Operations and Maintenance	590,832.43	3,282.56	7,175.30	580,374.57	0.00
Pupil Transportation	980,820.49	0.00	980,820.49	0.00	0.00
Support Serv - Planning & Research	48,504.64	0.00	48,504.64	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,467.66	0.00	0.00	8,467.66	8,467.66
Support Serv - Technology	86,770.59	11,842.72	0.00	74,927.87	74,927.87
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	151,766.24	56,201.27	95,564.97	0.00	0.00
Community Services	118,943.25	0.00	118,943.25	0.00	0.00
Payments to Government Agencies	7,046,649.19	7,046,649.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,537.24	30,537.24	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
	49,597,987.79	**14,670,707.47**	**31,710,011.54**	**3,217,268.78**	**2,424,042.85**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,856,116.94	511,957.72	31,344,159.22	0.00	0.00
Support Serv - Pupil	2,462,771.16	0.00	2,462,771.16	0.00	0.00
Support Serv - Instructional	2,390,309.98	0.00	2,390,309.98	0.00	0.00
Support Serv - Board of Ed	224,527.82	629.99	223,897.83	0.00	0.00
Support Serv - Executive Adm	314,469.75	0.00	314,469.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,001,113.65	14,044.37	2,987,069.28	0.00	0.00
Support Serv - Business	779,661.92	33,216.77	54,620.58	691,824.57	691,824.57
Operations and Maintenance	5,796,377.50	217,845.73	80,490.71	5,498,041.06	0.00
Pupil Transportation	4,034,744.26	511,090.00	3,523,654.26	0.00	0.00
Support Serv - Planning & Research	60,000.00	0.00	60,000.00	0.00	0.00
Support Serv - Communication	86,499.76	0.00	86,499.76	0.00	0.00
Support Serv - Staff & Personnel	446,487.33	2,560.45	64,287.31	379,639.57	379,639.57
Support Serv - Technology	2,387,918.43	1,510,683.21	52,541.69	824,693.53	824,693.53
Support Serv - Pupil Accounting	75,192.08	0.00	75,192.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	726,342.64	18,186.56	708,156.08	0.00	0.00
Community Services	721,769.63	804.94	720,964.69	0.00	0.00
Payments to Government Agencies	32,008.89	32,008.89	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,637,359.77	1,229,205.08	1,408,154.69	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 **	148,695.00	148,695.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,899,358.86	1,899,358.86	0.00	0.00	0.00
Trust Funds					
All Costs *	166,871.00	0.00	166,871.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,248,596.37	**6,130,287.57**	**46,724,110.07**	**7,394,198.73**	**1,896,157.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,566,599.82	61,206.48	13,505,393.34	0.00	0.00
Support Serv - Pupil	1,023,134.97	0.00	1,023,134.97	0.00	0.00
Support Serv - Instructional	831,244.01	62,358.50	768,885.51	0.00	0.00
Support Serv - Board of Ed	48,995.46	0.00	48,995.46	0.00	0.00
Support Serv - Executive Adm	258,593.14	0.00	258,593.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,442,223.48	0.00	1,442,223.48	0.00	0.00
Support Serv - Business	456,923.67	9,476.92	0.00	447,446.75	447,446.75
Operations and Maintenance	2,246,739.68	37,681.73	0.00	2,209,057.95	0.00
Pupil Transportation	1,558,498.87	0.00	1,558,498.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,018.07	0.00	28,018.07	0.00	0.00
Support Serv - Staff & Personnel	149,804.11	0.00	2,954.75	146,849.36	146,849.36
Support Serv - Technology	457,002.71	119,205.59	0.00	337,797.12	337,797.12
Support Serv - Pupil Accounting	71,632.29	0.00	71,632.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,232.06	0.00	409,232.06	0.00	0.00
Community Services	496,637.93	1,117.60	495,520.33	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	2,473.87	2,473.87	0.00	0.00	0.00
Operations and Maintenance	2,812.30	0.00	2,418.58	393.72	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	1,126,067.98	85,637.23	1,040,430.75	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 **	4,181,646.31	4,181,646.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	471,035.41	471,035.41	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
	28,829,316.14	**5,031,839.64**	**20,655,931.60**	**3,141,544.90**	**932,093.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,239,328.85	1,050.17	24,238,278.68	0.00	0.00
Support Serv - Pupil	1,661,440.06	0.00	1,661,440.06	0.00	0.00
Support Serv - Instructional	1,685,715.09	0.00	1,685,715.09	0.00	0.00
Support Serv - Board of Ed	220,496.47	0.00	220,496.47	0.00	0.00
Support Serv - Executive Adm	581,288.38	0.00	581,288.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,394,366.27	0.00	2,394,366.27	0.00	0.00
Support Serv - Business	436,131.96	9,847.17	0.00	426,284.79	426,284.79
Operations and Maintenance	3,272,894.83	0.00	17,103.16	3,255,791.67	0.00
Pupil Transportation	2,271,288.25	0.00	2,271,288.25	0.00	0.00
Support Serv - Planning & Research	10,922.18	0.00	10,922.18	0.00	0.00
Support Serv - Communication	20,374.31	0.00	20,374.31	0.00	0.00
Support Serv - Staff & Personnel	480,384.03	0.00	22,006.72	458,377.31	458,377.31
Support Serv - Technology	558,554.99	0.00	0.00	558,554.99	558,554.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	122,711.62	0.00	122,711.62	0.00	0.00
Support Serv - Other	766,812.67	0.00	766,812.67	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	350.00	0.00	350.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	14,242.97	0.00	14,242.97	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	430.00	0.00	430.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,276,988.20	551,217.17	725,771.03	0.00	0.00
Community Services	1,326,082.32	83,998.07	1,242,084.25	0.00	0.00
Payments to Government Agencies	11,234.04	11,234.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,797,066.69	1,797,066.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	448,832.55	448,832.55	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
	43,597,936.73	**2,903,245.86**	**35,995,682.11**	**4,699,008.76**	**1,443,217.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,334,602.63	87,129.99	8,247,472.64	0.00	0.00
Support Serv - Pupil	204,930.93	0.00	204,930.93	0.00	0.00
Support Serv - Instructional	234,551.91	0.00	234,551.91	0.00	0.00
Support Serv - Board of Ed	66,132.17	0.00	66,132.17	0.00	0.00
Support Serv - Executive Adm	318,019.43	2,710.68	315,308.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	944,077.86	312.55	943,765.31	0.00	0.00
Support Serv - Business	377,332.37	103,009.52	0.00	274,322.85	274,322.85
Operations and Maintenance	1,564,177.32	76,598.27	0.00	1,487,579.05	0.00
Pupil Transportation	724,368.05	14,707.50	709,660.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,121.86	0.00	3,121.86	0.00	0.00
Support Serv - Staff & Personnel	5,675.82	0.00	590.00	5,085.82	5,085.82
Support Serv - Technology	507,109.33	189,160.27	0.00	317,949.06	317,949.06
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	400,324.69	7,001.32	393,323.37	0.00	0.00
Community Services	52,689.81	0.00	52,689.81	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	40,989.37	0.00	40,989.37	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	465,396.90	6,998.00	458,398.90	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 **	2,305,679.51	2,305,679.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,332.99	5,332.99	0.00	0.00	0.00
Trust Funds					
All Costs *	20,173.85	0.00	20,173.85	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,574,686.80	**2,798,640.60**	**11,691,109.42**	**2,084,936.78**	**597,357.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,844,431.71	191,962.21	7,652,469.50	0.00	0.00
Support Serv - Pupil	857,202.72	0.00	857,202.72	0.00	0.00
Support Serv - Instructional	202,032.53	2,684.34	199,348.19	0.00	0.00
Support Serv - Board of Ed	47,047.22	0.00	47,047.22	0.00	0.00
Support Serv - Executive Adm	264,101.52	5,798.00	258,303.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	925,383.20	3,980.20	921,403.00	0.00	0.00
Support Serv - Business	216,149.01	10,363.89	3,463.76	202,321.36	202,321.36
Operations and Maintenance	1,036,570.05	3,546.54	16,418.20	1,016,605.31	0.00
Pupil Transportation	1,062,576.23	231,548.00	831,028.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,201.33	0.00	11,201.33	0.00	0.00
Support Serv - Staff & Personnel	4,677.34	0.00	2,220.84	2,456.50	2,456.50
Support Serv - Technology	328,100.97	107,908.86	4,157.68	216,034.43	216,034.43
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	245,415.80	8,532.25	236,883.55	0.00	0.00
Community Services	1,366.01	0.00	1,366.01	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	33,744.42	0.00	33,744.42	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,917.06	224,165.27	302,751.79	0.00	0.00
Community Services	5,609.11	0.00	5,609.11	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	869,036.04	869,036.04	0.00	0.00	0.00
Trust Funds					
All Costs *	11,304.53	0.00	11,304.53	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,492,866.80	**1,659,525.60**	**11,395,923.60**	**1,437,417.60**	**420,812.29**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,581,752.13	16,781.33	12,564,970.80	0.00	0.00
Support Serv - Pupil	1,083,133.98	0.00	1,083,133.98	0.00	0.00
Support Serv - Instructional	466,220.00	225.00	465,995.00	0.00	0.00
Support Serv - Board of Ed	97,015.79	0.00	97,015.79	0.00	0.00
Support Serv - Executive Adm	300,581.48	862.80	299,718.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,500,008.46	226.44	1,499,782.02	0.00	0.00
Support Serv - Business	395,454.40	4,096.87	10,264.11	381,093.42	381,093.42
Operations and Maintenance	2,230,301.10	23,262.87	868.13	2,206,170.10	0.00
Pupil Transportation	840,922.76	29.15	840,893.61	0.00	0.00
Support Serv - Planning & Research	135,463.87	0.00	135,463.87	0.00	0.00
Support Serv - Communication	2,327.37	0.00	2,327.37	0.00	0.00
Support Serv - Staff & Personnel	4,230.62	0.00	4,230.62	0.00	0.00
Support Serv - Technology	861,421.72	439,210.98	315.47	421,895.27	421,895.27
Support Serv - Pupil Accounting	34,120.80	0.00	34,120.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	501,265.09	424.99	500,840.10	0.00	0.00
Community Services	210,337.91	5,592.60	204,745.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,784.71	3,784.71	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	869,362.23	54,188.76	815,173.47	0.00	0.00
Community Services	537,706.16	12,984.00	524,722.16	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
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	52,593.34	52,593.34	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
	22,708,003.92	**614,263.84**	**19,084,581.29**	**3,009,158.79**	**802,988.69**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,875,987.37	70,377.83	6,805,609.54	0.00	0.00
Support Serv - Pupil	511,489.61	1,684.00	509,805.61	0.00	0.00
Support Serv - Instructional	177,081.86	17,142.93	159,938.93	0.00	0.00
Support Serv - Board of Ed	98,125.17	0.00	98,125.17	0.00	0.00
Support Serv - Executive Adm	234,619.30	0.00	234,619.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	915,199.67	238.00	914,961.67	0.00	0.00
Support Serv - Business	297,527.91	14,090.70	23,366.11	260,071.10	260,071.10
Operations and Maintenance	923,533.28	17,733.31	12,029.39	893,770.58	0.00
Pupil Transportation	543,466.15	0.00	543,466.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,249.38	0.00	2,249.38	0.00	0.00
Support Serv - Staff & Personnel	41,817.92	0.00	22,765.24	19,052.68	19,052.68
Support Serv - Technology	43,416.22	2,000.00	347.61	41,068.61	41,068.61
Support Serv - Pupil Accounting	26,038.44	0.00	26,038.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,409.13	28,458.00	230,951.13	0.00	0.00
Community Services	41,223.31	0.00	41,223.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	512,436.25	203,986.01	308,450.24	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
	11,503,620.97	**355,710.78**	**9,933,947.22**	**1,213,962.97**	**320,192.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,456,713.46	55,107.95	3,401,605.51	0.00	0.00
Support Serv - Pupil	291,948.52	0.00	291,948.52	0.00	0.00
Support Serv - Instructional	32,315.28	0.00	32,315.28	0.00	0.00
Support Serv - Board of Ed	14,110.00	0.00	14,110.00	0.00	0.00
Support Serv - Executive Adm	210,308.91	0.00	210,308.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,805.49	0.00	401,805.49	0.00	0.00
Support Serv - Business	178,725.59	4,442.62	329.98	173,952.99	173,952.99
Operations and Maintenance	577,909.24	27,844.34	8,061.12	542,003.78	0.00
Pupil Transportation	479,084.37	101,250.75	377,833.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	424.60	0.00	424.60	0.00	0.00
Support Serv - Staff & Personnel	4,127.95	0.00	3,462.95	665.00	665.00
Support Serv - Technology	65,965.84	6,320.00	7,834.56	51,811.28	51,811.28
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	202,361.25	0.00	202,361.25	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	3,074.93	0.00	2,213.95	860.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,011.55	110,997.68	135,013.87	0.00	0.00
Community Services	79,455.40	513.59	78,941.81	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 **	372,624.35	372,624.35	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 *	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
	6,617,266.73	**679,101.28**	**5,168,871.42**	**769,294.03**	**226,429.27**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,299,151.29	21,230.49	3,277,920.80	0.00	0.00
Support Serv - Pupil	267,863.65	0.00	267,863.65	0.00	0.00
Support Serv - Instructional	130,110.57	577.76	129,532.81	0.00	0.00
Support Serv - Board of Ed	24,914.68	0.00	24,914.68	0.00	0.00
Support Serv - Executive Adm	211,594.56	0.00	211,594.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,573.75	0.00	396,573.75	0.00	0.00
Support Serv - Business	88,514.14	5,477.30	6,320.84	76,716.00	76,716.00
Operations and Maintenance	480,921.11	4,342.50	3,464.15	473,114.46	0.00
Pupil Transportation	329,322.92	0.00	329,322.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,049.82	0.00	4,049.82	0.00	0.00
Support Serv - Staff & Personnel	9,624.57	0.00	5,739.63	3,884.94	3,884.94
Support Serv - Technology	42,303.89	0.00	811.33	41,492.56	41,492.56
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	148,474.51	0.00	148,474.51	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,071.94	70,729.85	110,342.09	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 **	617,816.09	617,816.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	71,101.98	71,101.98	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
	6,303,409.47	**791,275.97**	**4,916,925.54**	**595,207.96**	**122,093.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	421,804.00	6,624.00	415,180.00	0.00	0.00
Support Serv - Pupil	19,025.00	0.00	19,025.00	0.00	0.00
Support Serv - Instructional	4,826.00	0.00	4,826.00	0.00	0.00
Support Serv - Board of Ed	10,692.00	0.00	10,692.00	0.00	0.00
Support Serv - Executive Adm	104,190.00	0.00	104,190.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,631.00	0.00	138,631.00	0.00	0.00
Support Serv - Business	9,213.00	0.00	0.00	9,213.00	9,213.00
Operations and Maintenance	99,873.00	0.00	0.00	99,873.00	0.00
Pupil Transportation	40,420.00	0.00	40,420.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,562.00	0.00	6,562.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,310.00	0.00	0.00	23,310.00	23,310.00
Support Serv - Pupil Accounting	1,722.00	0.00	1,722.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,713.00	0.00	2,713.00	0.00	0.00
Community Services	9,580.00	0.00	9,580.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,102.00	0.00	28,102.00	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
	920,663.00	**6,624.00**	**781,643.00**	**132,396.00**	**32,523.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,359,660.00	0.00	2,359,660.00	0.00	0.00
Support Serv - Pupil	78,443.00	0.00	78,443.00	0.00	0.00
Support Serv - Instructional	460,172.00	0.00	460,172.00	0.00	0.00
Support Serv - Board of Ed	85,798.00	0.00	85,798.00	0.00	0.00
Support Serv - Executive Adm	221,990.00	0.00	221,990.00	0.00	0.00
Support Serv - Grant Writer	28,532.00	0.00	28,532.00	0.00	0.00
Support Serv - School Adm	404,096.00	0.00	404,096.00	0.00	0.00
Support Serv - Business	101,114.00	0.00	0.00	101,114.00	101,114.00
Operations and Maintenance	1,147,178.00	0.00	0.00	1,147,178.00	0.00
Pupil Transportation	700.00	0.00	700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,174.00	0.00	56,174.00	0.00	0.00
Support Serv - Staff & Personnel	124,448.00	0.00	0.00	124,448.00	124,448.00
Support Serv - Technology	78,277.00	0.00	0.00	78,277.00	78,277.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,586.00	0.00	23,586.00	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	178,809.00	8,731.00	170,078.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,348,977.00	**8,731.00**	**3,889,229.00**	**1,451,017.00**	**303,839.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	380,828.81	0.00	380,828.81	0.00	0.00
Support Serv - Pupil	102,377.50	0.00	102,377.50	0.00	0.00
Support Serv - Instructional	760,082.59	0.00	760,082.59	0.00	0.00
Support Serv - Board of Ed	43,696.44	0.00	43,696.44	0.00	0.00
Support Serv - Executive Adm	339,614.32	0.00	339,614.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	70,129.36	0.00	70,129.36	0.00	0.00
Support Serv - Business	616,281.48	2,658.48	0.00	613,623.00	613,623.00
Operations and Maintenance	360,455.55	35,474.97	181.21	324,799.37	0.00
Pupil Transportation	8,982.35	0.00	8,982.35	0.00	0.00
Support Serv - Planning & Research	1,249.95	0.00	1,249.95	0.00	0.00
Support Serv - Communication	5,086.60	0.00	5,086.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	492,068.99	63,036.06	0.00	429,032.93	429,032.93
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	3,460.36	0.00	3,460.36	0.00	0.00
Community Services	112,099.91	0.00	112,099.91	0.00	0.00
Payments to Government Agencies	1,367,463.68	1,367,463.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,616,779.09	77,900.10	5,538,878.99	0.00	0.00
Support Serv - Pupil	4,789,051.01	0.00	4,789,051.01	0.00	0.00
Support Serv - Instructional	1,270,425.76	0.00	1,270,425.76	0.00	0.00
Support Serv - Board of Ed	49,680.43	0.00	49,680.43	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,749.68	1,884.42	165,865.26	0.00	0.00
Support Serv - Business	25,835.55	21,814.98	0.00	4,020.57	4,020.57
Operations and Maintenance	721,892.44	4,965.47	0.00	716,926.97	0.00
Pupil Transportation	1,714,161.58	199,598.20	1,514,563.38	0.00	0.00
Support Serv - Planning & Research	61,131.83	0.00	61,131.83	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	92,889.30	0.00	0.00	92,889.30	92,889.30
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	0.00	0.00	0.00	0.00	0.00
Community Services	1,454.66	0.00	1,454.66	0.00	0.00
Payments to Government Agencies	1,445,777.53	1,445,777.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	20,620,706.75	**3,220,573.89**	**15,218,840.72**	**2,181,292.14**	**1,139,565.80**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,008,402.20	3,819.05	5,004,583.15	0.00	0.00
Support Serv - Pupil	424,127.70	0.00	424,127.70	0.00	0.00
Support Serv - Instructional	190,723.16	0.00	190,723.16	0.00	0.00
Support Serv - Board of Ed	57,542.76	0.00	57,542.76	0.00	0.00
Support Serv - Executive Adm	230,618.19	0.00	230,618.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	646,729.93	0.00	646,729.93	0.00	0.00
Support Serv - Business	127,827.93	0.00	0.00	127,827.93	127,827.93
Operations and Maintenance	737,525.72	15,776.75	0.00	721,748.97	0.00
Pupil Transportation	531,201.20	0.00	531,201.20	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	2,885.64	0.00	50.00	2,835.64	2,835.64
Support Serv - Technology	199,658.07	32,147.68	14,226.00	153,284.39	153,284.39
Support Serv - Pupil Accounting	589.74	0.00	589.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,910.02	0.00	251,910.02	0.00	0.00
Community Services	16,573.63	0.00	16,573.63	0.00	0.00
Payments to Government Agencies	8,819.00	8,819.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	389,723.72	199,403.79	190,319.93	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 **	1,095,870.71	1,095,870.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,978.46	8,978.46	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
	9,929,707.78	**1,364,815.44**	**7,559,195.41**	**1,005,696.93**	**283,947.96**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,320,866.38	0.00	4,320,866.38	0.00	0.00
Support Serv - Pupil	312,354.20	0.00	312,354.20	0.00	0.00
Support Serv - Instructional	232,864.31	0.00	232,864.31	0.00	0.00
Support Serv - Board of Ed	31,160.43	0.00	31,160.43	0.00	0.00
Support Serv - Executive Adm	133,730.89	0.00	133,730.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	323,078.82	0.00	323,078.82	0.00	0.00
Support Serv - Business	226,935.10	36,857.86	0.00	190,077.24	190,077.24
Operations and Maintenance	603,891.10	0.00	0.00	603,891.10	0.00
Pupil Transportation	385,193.97	0.00	385,193.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,703.00	0.00	4,703.00	0.00	0.00
Support Serv - Staff & Personnel	1,204.36	0.00	400.00	804.36	804.36
Support Serv - Technology	105,378.71	0.00	0.00	105,378.71	105,378.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,136.80	0.00	13,136.80	0.00	0.00
Support Serv - Other	167,234.95	3,787.47	163,447.48	0.00	0.00
Community Services	1,064.70	0.00	1,064.70	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,263.41	257,106.49	202,156.92	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 **	1,151,397.50	1,151,397.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	213,246.49	213,246.49	0.00	0.00	0.00
Trust Funds					
All Costs *	1,819.00	0.00	1,819.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,688,524.12	**1,662,395.81**	**6,125,976.90**	**900,151.41**	**296,260.31**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,387,210.29	4,491.92	19,382,718.37	0.00	0.00
Support Serv - Pupil	2,088,096.53	0.00	2,088,096.53	0.00	0.00
Support Serv - Instructional	1,779,484.42	90,069.37	1,689,415.05	0.00	0.00
Support Serv - Board of Ed	68,998.51	0.00	68,998.51	0.00	0.00
Support Serv - Executive Adm	397,572.67	0.00	397,572.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,983,927.60	0.00	1,983,927.60	0.00	0.00
Support Serv - Business	451,464.89	99,689.75	8,621.07	343,154.07	343,154.07
Operations and Maintenance	2,744,134.04	0.00	43,916.77	2,700,217.27	0.00
Pupil Transportation	1,448,729.50	48,195.00	1,400,534.50	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	241,695.81	0.00	7,163.43	234,532.38	234,532.38
Support Serv - Technology	509,066.29	110,544.54	6,614.44	391,907.31	391,907.31
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	816,484.89	50,000.00	766,484.89	0.00	0.00
Community Services	198,693.43	9,386.39	189,307.04	0.00	0.00
Payments to Government Agencies	49,182.00	49,182.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,661,134.48	967,835.37	693,299.11	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 **	7,102,069.37	7,102,069.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,125,425.00	1,125,425.00	0.00	0.00	0.00
Trust Funds					
All Costs *	24,142.64	0.00	24,142.64	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,077,512.36	**9,656,888.71**	**28,750,812.62**	**3,669,811.03**	**969,593.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,576,910.15	12,124.28	11,564,785.87	0.00	0.00
Support Serv - Pupil	889,452.64	0.00	889,452.64	0.00	0.00
Support Serv - Instructional	763,967.53	0.00	763,967.53	0.00	0.00
Support Serv - Board of Ed	160,166.07	0.00	160,166.07	0.00	0.00
Support Serv - Executive Adm	234,298.20	0.00	234,298.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,013,365.14	0.00	1,013,365.14	0.00	0.00
Support Serv - Business	288,572.53	19,878.16	0.00	268,694.37	268,694.37
Operations and Maintenance	1,420,034.09	11,765.37	13,515.40	1,394,753.32	0.00
Pupil Transportation	1,286,917.59	63,777.89	1,223,139.70	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	12,243.46	0.00	12,243.46	0.00	0.00
Support Serv - Technology	505,236.95	201,447.67	22,264.00	281,525.28	281,525.28
Support Serv - Pupil Accounting	103,490.34	0.00	103,490.34	0.00	0.00
Support Serv - Central - Other	38,558.00	0.00	38,558.00	0.00	0.00
Support Serv - Other	345,561.74	0.00	345,561.74	0.00	0.00
Community Services	4,456.56	0.00	4,456.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	70,205.98	70,205.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	41,710.20	0.00	41,710.20	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,148.10	0.00	1,148.10	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	839,817.07	390,722.91	449,094.16	0.00	0.00
Community Services	28,823.35	1,298.20	27,525.15	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 **	1,014,422.95	1,014,422.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	392,912.15	392,912.15	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
	21,032,270.79	**2,178,555.56**	**16,908,742.26**	**1,944,972.97**	**550,219.65**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,781,138.93	0.00	6,781,138.93	0.00	0.00
Support Serv - Pupil	672,080.80	995.00	671,085.80	0.00	0.00
Support Serv - Instructional	229,407.91	0.00	229,407.91	0.00	0.00
Support Serv - Board of Ed	72,785.32	0.00	72,785.32	0.00	0.00
Support Serv - Executive Adm	201,477.42	7,986.10	193,491.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	662,486.09	42.12	662,443.97	0.00	0.00
Support Serv - Business	177,137.60	49,648.84	0.00	127,488.76	127,488.76
Operations and Maintenance	1,013,883.96	24,858.32	0.00	989,025.64	0.00
Pupil Transportation	592,230.66	202.65	592,028.01	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	49,869.63	0.00	31,048.87	18,820.76	18,820.76
Support Serv - Technology	178,731.45	5,139.98	28,228.00	145,363.47	145,363.47
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	5,404.19	0.00	5,404.19	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	10,400.00	0.00	10,296.00	104.00	0.00
Pupil Transportation	13,247.09	0.00	13,247.09	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	332.74	0.00	0.00	332.74	332.74
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	835,205.25	359,998.06	475,207.19	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 **	2,072,858.25	2,072,858.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,782,894.13	5,782,894.13	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
	19,351,571.42	**8,304,623.45**	**9,765,812.60**	**1,281,135.37**	**292,005.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,027,842.64	5,000.00	9,022,842.64	0.00	0.00
Support Serv - Pupil	623,609.92	0.00	623,609.92	0.00	0.00
Support Serv - Instructional	315,702.70	73,335.06	242,367.64	0.00	0.00
Support Serv - Board of Ed	123,245.15	0.00	123,245.15	0.00	0.00
Support Serv - Executive Adm	359,734.61	0.00	359,734.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	806,633.74	0.00	806,633.74	0.00	0.00
Support Serv - Business	175,730.29	55,910.00	0.00	119,820.29	119,820.29
Operations and Maintenance	1,164,128.25	33,499.85	15,220.79	1,115,407.61	0.00
Pupil Transportation	875,548.04	26,046.85	849,501.19	0.00	0.00
Support Serv - Planning & Research	403.00	0.00	403.00	0.00	0.00
Support Serv - Communication	933.44	0.00	933.44	0.00	0.00
Support Serv - Staff & Personnel	7,018.48	0.00	5,105.64	1,912.84	1,912.84
Support Serv - Technology	228,821.38	4,555.55	0.00	224,265.83	224,265.83
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	187,677.79	0.00	187,677.79	0.00	0.00
Community Services	11,347.44	0.00	11,347.44	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	696,057.90	359,596.83	336,461.07	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 **	1,897,763.37	1,897,763.37	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
	16,502,198.14	**2,455,707.51**	**12,585,084.06**	**1,461,406.57**	**345,998.96**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,602,513.06	0.00	3,602,513.06	0.00	0.00
Support Serv - Pupil	264,776.32	0.00	264,776.32	0.00	0.00
Support Serv - Instructional	57,608.59	0.00	57,608.59	0.00	0.00
Support Serv - Board of Ed	44,050.36	0.00	44,050.36	0.00	0.00
Support Serv - Executive Adm	202,644.50	0.00	202,644.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,399.13	0.00	388,399.13	0.00	0.00
Support Serv - Business	93,006.72	3,394.98	6,927.00	82,684.74	82,684.74
Operations and Maintenance	511,385.62	0.00	0.00	511,385.62	0.00
Pupil Transportation	295,199.97	0.00	295,199.97	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	2,343.54	0.00	2,343.54	0.00	0.00
Support Serv - Technology	108,053.55	13,697.45	13,300.00	81,056.10	81,056.10
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	143,914.64	0.00	143,914.64	0.00	0.00
Community Services	1,317.90	0.00	1,317.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,060.21	0.00	0.00	2,060.21	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,969.41	118,174.65	126,794.76	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 **	1,151,421.20	1,151,421.20	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
	7,113,664.72	**1,286,688.28**	**5,149,789.77**	**677,186.67**	**163,740.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,659,741.22	1,531.18	1,658,210.04	0.00	0.00
Support Serv - Pupil	31,690.51	0.00	31,690.51	0.00	0.00
Support Serv - Instructional	50,981.62	0.00	50,981.62	0.00	0.00
Support Serv - Board of Ed	20,803.90	0.00	20,803.90	0.00	0.00
Support Serv - Executive Adm	130,622.34	0.00	130,622.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	77,432.60	0.00	77,432.60	0.00	0.00
Support Serv - Business	182,130.75	11,276.16	15,150.65	155,703.94	155,703.94
Operations and Maintenance	280,423.44	5,400.00	0.00	275,023.44	0.00
Pupil Transportation	150,536.15	0.00	150,536.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	645.07	0.00	645.07	0.00	0.00
Support Serv - Technology	30,462.98	0.00	0.00	30,462.98	30,462.98
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	64,208.76	0.00	64,208.76	0.00	0.00
Community Services	4,806.91	0.00	4,806.91	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	152,535.10	91,782.65	60,752.45	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 **	515,874.91	515,874.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,352,896.26	**625,864.90**	**2,265,841.00**	**461,190.36**	**186,166.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,915,811.42	21,901.07	2,893,910.35	0.00	0.00
Support Serv - Pupil	55,171.63	0.00	55,171.63	0.00	0.00
Support Serv - Instructional	3,464.08	0.00	3,464.08	0.00	0.00
Support Serv - Board of Ed	23,804.33	0.00	23,804.33	0.00	0.00
Support Serv - Executive Adm	65,493.34	0.00	65,493.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	286,422.76	0.00	286,422.76	0.00	0.00
Support Serv - Business	131,044.71	2,286.31	12,520.40	116,238.00	116,238.00
Operations and Maintenance	537,215.43	0.00	0.00	537,215.43	0.00
Pupil Transportation	334,216.09	1,800.00	332,416.09	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	31,245.04	0.00	0.00	31,245.04	31,245.04
Support Serv - Technology	94,994.04	12,419.69	1,950.33	80,624.02	80,624.02
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	99,209.11	0.00	99,209.11	0.00	0.00
Community Services	392.88	0.00	392.88	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	299,619.93	146,529.83	153,090.10	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 **	595,947.24	595,947.24	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
	5,474,052.03	**780,884.14**	**3,927,845.40**	**765,322.49**	**228,107.06**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	366,216.99	0.00	366,216.99	0.00	0.00
Support Serv - Pupil	421,272.19	93.61	421,178.58	0.00	0.00
Support Serv - Instructional	3,194,915.70	11,445.12	3,183,470.58	0.00	0.00
Support Serv - Board of Ed	158,910.75	0.00	158,910.75	0.00	0.00
Support Serv - Executive Adm	629,223.41	3,360.00	625,863.41	0.00	0.00
Support Serv - Grant Writer	463.16	0.00	463.16	0.00	0.00
Support Serv - School Adm	187,520.26	0.00	187,520.26	0.00	0.00
Support Serv - Business	2,090,811.61	7,663.20	136,299.18	1,946,849.23	1,946,849.23
Operations and Maintenance	333,550.30	2,728.00	27,950.16	302,872.14	0.00
Pupil Transportation	737,573.56	82,180.00	655,393.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	276,374.21	1,079.00	275,295.21	0.00	0.00
Support Serv - Staff & Personnel	455,614.99	1,244.54	42,661.81	411,708.64	411,708.64
Support Serv - Technology	1,763,863.85	59,938.96	5,071.72	1,698,853.17	1,698,853.17
Support Serv - Pupil Accounting	36,708.15	0.00	36,708.15	0.00	0.00
Support Serv - Central - Other	119,442.26	0.00	119,442.26	0.00	0.00
Support Serv - Other	4,341.35	0.00	4,341.35	0.00	0.00
Community Services	1,363,187.50	34,456.10	1,328,731.40	0.00	0.00
Payments to Government Agencies	9,054,167.27	9,054,167.27	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,966,072.59	248,605.10	7,717,467.49	0.00	0.00
Support Serv - Pupil	2,974,687.12	16,391.83	2,958,295.29	0.00	0.00
Support Serv - Instructional	1,433,740.96	4,958.59	1,428,782.37	0.00	0.00
Support Serv - Board of Ed	83,422.90	0.00	83,422.90	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	1,015,158.86	5,021.02	1,010,137.84	0.00	0.00
Support Serv - Business	53,393.15	0.00	0.00	53,393.15	53,393.15
Operations and Maintenance	1,001,471.80	10,795.76	12,552.06	978,123.98	0.00
Pupil Transportation	4,359,892.46	32,897.00	4,326,995.46	0.00	0.00
Support Serv - Planning & Research	66,210.61	0.00	66,210.61	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	70,014.51	0.00	29,155.59	40,858.92	40,858.92
Support Serv - Technology	183,726.55	59,755.00	0.00	123,971.55	123,971.55
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	128,738.33	8,447.28	120,291.05	0.00	0.00
Community Services	40,741.12	3,887.14	36,853.98	0.00	0.00
Payments to Government Agencies	14,776,864.27	14,776,864.27	0.00	0.00	0.00
Facilities Acquisition	484,599.12	447,431.67	37,167.45	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,625,324.92	2,625,324.92	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	7,157.00	7,157.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,465,373.78	**27,505,892.38**	**25,402,850.62**	**5,556,630.78**	**4,275,634.66**

Michigan Department of Education
Costs for the Development of 2015-2016 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	27,287,050.63	8,588.50	27,278,462.13	0.00	0.00
Support Serv - Pupil	3,721,064.50	0.00	3,721,064.50	0.00	0.00
Support Serv - Instructional	2,878,698.34	0.00	2,878,698.34	0.00	0.00
Support Serv - Board of Ed	319,170.83	0.00	319,170.83	0.00	0.00
Support Serv - Executive Adm	354,052.37	0.00	354,052.37	0.00	0.00
Support Serv - Grant Writer	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - School Adm	2,637,323.38	0.00	2,637,323.38	0.00	0.00
Support Serv - Business	1,160,522.15	277,117.14	2,549.07	880,855.94	880,855.94
Operations and Maintenance	5,391,629.58	830.99	149,846.56	5,240,952.03	0.00
Pupil Transportation	2,539,181.58	19,985.00	2,519,196.58	0.00	0.00
Support Serv - Planning & Research	51,412.50	0.00	51,412.50	0.00	0.00
Support Serv - Communication	101,225.10	0.00	101,225.10	0.00	0.00
Support Serv - Staff & Personnel	410,231.81	0.00	23,241.45	386,990.36	386,990.36
Support Serv - Technology	674,585.95	33,118.80	0.00	641,467.15	641,467.15
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	558,574.86	0.00	558,574.86	0.00	0.00
Community Services	1,698,797.35	0.00	1,698,797.35	0.00	0.00
Payments to Government Agencies	36,429.17	36,429.17	0.00	0.00	0.00
Facilities Acquisition	5,003.11	5,003.11	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	43,042.00	36,684.00	0.00	6,358.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,879,372.55	176,112.89	2,703,259.66	0.00	0.00
Community Services	1,508,657.71	170,069.43	1,338,588.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	75,866.07	75,866.07	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,862,805.71	3,862,805.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,853,021.59	1,853,021.59	0.00	0.00	0.00
Trust Funds					
All Costs *	281,662.01	0.00	281,662.01	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,726,238.81	1,726,238.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,058,119.66	**8,281,871.21**	**46,619,624.97**	**7,156,623.48**	**1,909,313.45**

Michigan Department of Education
Costs for the Development of 2015-2016 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	44,080.27	0.00	44,080.27	0.00	0.00
Support Serv - Board of Ed	178,454.12	0.00	178,454.12	0.00	0.00
Support Serv - Executive Adm	83,077.42	0.00	83,077.42	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	696,111.36	111,759.07	0.00	584,352.29	584,352.29
Operations and Maintenance	81,232.29	0.00	0.00	81,232.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	42,826.39	0.00	0.00	42,826.39	42,826.39
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	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	1,280,449.31	1,280,449.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	1,756,668.65	1,756,668.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,163,799.81	**3,148,877.03**	**306,511.81**	**708,410.97**	**627,178.68**

Michigan Department of Education
Costs for the Development of 2015-2016 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	21,523,663.41	16,453.53	21,507,209.88	0.00	0.00
Support Serv - Pupil	2,283,303.09	0.00	2,283,303.09	0.00	0.00
Support Serv - Instructional	914,630.91	0.00	914,630.91	0.00	0.00
Support Serv - Board of Ed	112,816.07	0.00	112,816.07	0.00	0.00
Support Serv - Executive Adm	387,672.60	0.00	387,672.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,111,900.09	0.00	2,111,900.09	0.00	0.00
Support Serv - Business	490,840.75	96,371.29	0.00	394,469.46	394,469.46
Operations and Maintenance	2,739,371.46	45,050.50	0.00	2,694,320.96	0.00
Pupil Transportation	1,240,377.97	73,489.00	1,166,888.97	0.00	0.00
Support Serv - Planning & Research	16,666.04	0.00	16,666.04	0.00	0.00
Support Serv - Communication	11,427.54	0.00	11,427.54	0.00	0.00
Support Serv - Staff & Personnel	234,606.36	0.00	19,528.01	215,078.35	215,078.35
Support Serv - Technology	744,514.12	70,881.46	0.00	673,632.66	673,632.66
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	895,294.45	0.00	895,294.45	0.00	0.00
Community Services	14,712.02	0.00	14,712.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,900.00	25,900.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	89,335.44	0.00	89,335.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,219,035.48	573,144.06	645,891.42	0.00	0.00
Community Services	636,203.66	12,464.48	623,739.18	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
Debt Service Funds					
All Costs **	4,836,147.36	4,836,147.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	395,214.95	395,214.95	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
	40,923,633.77	**6,145,116.63**	**30,801,015.71**	**3,977,501.43**	**1,283,180.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,754,805.63	10,629.25	10,744,176.38	0.00	0.00
Support Serv - Pupil	825,687.60	0.00	825,687.60	0.00	0.00
Support Serv - Instructional	607,851.27	0.00	607,851.27	0.00	0.00
Support Serv - Board of Ed	114,088.26	0.00	114,088.26	0.00	0.00
Support Serv - Executive Adm	269,096.49	0.00	269,096.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,135,543.40	0.00	1,135,543.40	0.00	0.00
Support Serv - Business	425,514.94	25,563.64	13,877.34	386,073.96	386,073.96
Operations and Maintenance	1,303,521.88	25,350.97	10,119.00	1,268,051.91	0.00
Pupil Transportation	938,214.80	0.00	938,214.80	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	14,387.34	0.00	888.57	13,498.77	13,498.77
Support Serv - Technology	411,293.79	140,651.39	33,229.48	237,412.92	237,412.92
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	292,569.80	0.00	292,569.80	0.00	0.00
Community Services	16,823.56	0.00	16,823.56	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	850,633.41	353,958.82	496,674.59	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 **	2,130,847.37	2,130,847.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	391,939.37	391,939.37	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
	20,482,818.91	**3,078,940.81**	**15,498,840.54**	**1,905,037.56**	**636,985.65**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,645,591.95	5,880.68	17,639,711.27	0.00	0.00
Support Serv - Pupil	2,837,574.17	0.00	2,837,574.17	0.00	0.00
Support Serv - Instructional	1,162,177.76	69,488.60	1,092,689.16	0.00	0.00
Support Serv - Board of Ed	43,596.54	0.00	43,596.54	0.00	0.00
Support Serv - Executive Adm	311,235.25	0.00	311,235.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,484,358.74	0.00	1,484,358.74	0.00	0.00
Support Serv - Business	559,375.53	141,880.76	767.43	416,727.34	416,727.34
Operations and Maintenance	2,155,323.20	3,824.38	1,255.15	2,150,243.67	0.00
Pupil Transportation	1,301,884.37	0.00	1,301,884.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,186.25	0.00	13,186.25	0.00	0.00
Support Serv - Staff & Personnel	15,818.99	0.00	15,818.99	0.00	0.00
Support Serv - Technology	400,644.83	5,250.00	0.00	395,394.83	395,394.83
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	417,248.09	0.00	417,248.09	0.00	0.00
Community Services	362,446.05	11,090.59	351,355.46	0.00	0.00
Payments to Government Agencies	21,493.33	21,493.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,501.13	0.00	2,790.00	711.13	711.13
Operations and Maintenance	13,466.21	0.00	11,567.33	1,898.88	0.00
Pupil Transportation	2,460.11	0.00	2,460.11	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,035,003.90	81,700.53	953,303.37	0.00	0.00
Community Services	505,981.00	0.00	505,981.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,029,136.28	2,029,136.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,547.50	138,547.50	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
	32,460,051.18	**2,508,292.65**	**26,986,782.68**	**2,964,975.85**	**812,833.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,249,263.01	86,198.28	5,163,064.73	0.00	0.00
Support Serv - Pupil	419,391.69	0.00	419,391.69	0.00	0.00
Support Serv - Instructional	161,619.82	0.00	161,619.82	0.00	0.00
Support Serv - Board of Ed	46,346.14	0.00	46,346.14	0.00	0.00
Support Serv - Executive Adm	157,637.88	0.00	157,637.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	452,730.92	0.00	452,730.92	0.00	0.00
Support Serv - Business	167,197.19	23,295.91	0.00	143,901.28	143,901.28
Operations and Maintenance	704,898.30	0.00	0.00	704,898.30	0.00
Pupil Transportation	591,981.56	0.00	591,981.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,544.40	0.00	1,544.40	0.00	0.00
Support Serv - Staff & Personnel	4,693.48	0.00	3,001.52	1,691.96	1,691.96
Support Serv - Technology	161,180.72	4,821.25	0.00	156,359.47	156,359.47
Support Serv - Pupil Accounting	28,259.77	0.00	28,259.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,975.69	0.00	184,975.69	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	24,496.97	0.00	24,496.97	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	3,004.74	0.00	2,704.28	300.46	300.46
Operations and Maintenance	30,422.81	0.00	27,380.52	3,042.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,905.87	265,432.34	228,473.53	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	264.98	264.98	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,149,231.26	1,149,231.26	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
	10,033,047.20	**1,529,244.02**	**7,493,609.42**	**1,010,193.76**	**302,253.17**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,002,822.20	0.00	9,002,822.20	0.00	0.00
Support Serv - Pupil	527,251.04	0.00	527,251.04	0.00	0.00
Support Serv - Instructional	246,615.06	0.00	246,615.06	0.00	0.00
Support Serv - Board of Ed	38,889.06	0.00	38,889.06	0.00	0.00
Support Serv - Executive Adm	258,526.61	0.00	258,526.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	627,221.07	0.00	627,221.07	0.00	0.00
Support Serv - Business	356,526.02	102,831.14	40,551.52	213,143.36	213,143.36
Operations and Maintenance	1,190,133.67	14,719.78	0.00	1,175,413.89	0.00
Pupil Transportation	587,205.09	0.00	587,205.09	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	4,366.00	0.00	3,850.00	516.00	516.00
Support Serv - Technology	113,313.42	294.15	0.00	113,019.27	113,019.27
Support Serv - Pupil Accounting	232.43	0.00	232.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,944.87	0.00	284,944.87	0.00	0.00
Community Services	1,804.39	0.00	1,804.39	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	778,298.07	398,015.48	380,282.59	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 **	4,143,268.86	4,143,268.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,481.78	0.00	3,481.78	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
	18,164,899.64	**4,659,129.41**	**12,003,677.71**	**1,502,092.52**	**326,678.63**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,439,550.18	1,242.64	14,438,307.54	0.00	0.00
Support Serv - Pupil	1,043,479.10	0.00	1,043,479.10	0.00	0.00
Support Serv - Instructional	471,826.21	0.00	471,826.21	0.00	0.00
Support Serv - Board of Ed	52,363.98	0.00	52,363.98	0.00	0.00
Support Serv - Executive Adm	245,951.20	0.00	245,951.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,264,388.92	0.00	1,264,388.92	0.00	0.00
Support Serv - Business	488,546.50	33,986.68	11,100.00	443,459.82	443,459.82
Operations and Maintenance	1,576,287.33	27,104.08	49,717.25	1,499,466.00	0.00
Pupil Transportation	1,115,426.82	2,664.34	1,112,762.48	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	967.00	0.00	967.00	0.00	0.00
Support Serv - Technology	381,454.46	68,986.42	56,509.00	255,959.04	255,959.04
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	366,881.79	903.78	365,978.01	0.00	0.00
Community Services	7,083.23	0.00	7,083.23	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	545,672.51	0.00	545,672.51	0.00	0.00
Support Serv - Pupil	101,092.47	0.00	101,092.47	0.00	0.00
Support Serv - Instructional	697,977.02	0.00	697,977.02	0.00	0.00
Support Serv - Board of Ed	15,640.00	0.00	15,640.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	659.00	0.00	659.00	0.00	0.00
Support Serv - Business	171,836.10	0.00	100,110.68	71,725.42	71,725.42
Operations and Maintenance	406,550.87	0.00	208,897.18	197,653.69	0.00
Pupil Transportation	17,264.89	0.00	17,264.89	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	527.88	0.00	527.88	0.00	0.00
Support Serv - Technology	39,288.78	0.00	7,273.13	32,015.65	32,015.65
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	1,403,829.75	789,612.77	614,216.98	0.00	0.00
Community Services	1,971,445.30	18,199.55	1,953,245.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	57,312.28	57,312.28	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,947,538.51	2,947,538.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,830,842.08	**3,947,551.05**	**23,383,011.41**	**2,500,279.62**	**803,159.93**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,866,486.46	783.91	5,865,702.55	0.00	0.00
Support Serv - Pupil	633,009.11	0.00	633,009.11	0.00	0.00
Support Serv - Instructional	312,812.81	0.00	312,812.81	0.00	0.00
Support Serv - Board of Ed	45,091.13	0.00	45,091.13	0.00	0.00
Support Serv - Executive Adm	258,628.40	0.00	258,628.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	502,998.42	0.00	502,998.42	0.00	0.00
Support Serv - Business	155,095.93	14,666.73	3,286.07	137,143.13	137,143.13
Operations and Maintenance	1,086,018.14	1,653.30	36,738.56	1,047,626.28	0.00
Pupil Transportation	641,943.95	0.00	641,943.95	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	33,069.64	0.00	486.03	32,583.61	32,583.61
Support Serv - Technology	489,123.06	131,638.36	4,399.76	353,084.94	353,084.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	37,732.15	0.00	37,732.15	0.00	0.00
Support Serv - Other	212,641.47	0.00	212,641.47	0.00	0.00
Community Services	1,599.80	0.00	1,599.80	0.00	0.00
Payments to Government Agencies	36.79	36.79	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,055.70	278,638.55	384,417.15	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 **	1,946,932.52	1,946,932.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	111.30	111.30	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
	12,886,386.78	**2,374,461.46**	**8,941,487.36**	**1,570,437.96**	**522,811.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,421,458.04	12,051.00	22,409,407.04	0.00	0.00
Support Serv - Pupil	2,712,692.59	0.00	2,712,692.59	0.00	0.00
Support Serv - Instructional	1,154,761.45	0.00	1,154,761.45	0.00	0.00
Support Serv - Board of Ed	68,389.37	0.00	68,389.37	0.00	0.00
Support Serv - Executive Adm	357,531.33	0.00	357,531.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,271,644.91	0.00	2,271,644.91	0.00	0.00
Support Serv - Business	476,032.53	96,330.50	0.00	379,702.03	379,702.03
Operations and Maintenance	2,617,283.00	3,820.00	0.00	2,613,463.00	0.00
Pupil Transportation	1,394,041.12	0.00	1,394,041.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,351.22	0.00	68,351.22	0.00	0.00
Support Serv - Staff & Personnel	172,468.32	0.00	1,127.73	171,340.59	171,340.59
Support Serv - Technology	394,462.92	8,325.00	0.00	386,137.92	386,137.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,682.36	0.00	27,682.36	0.00	0.00
Support Serv - Other	737,783.59	0.00	737,783.59	0.00	0.00
Community Services	34,757.95	0.00	34,757.95	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,573.14	0.00	7,194.48	378.66	0.00
Pupil Transportation	4,817.88	0.00	4,817.88	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	1,325,643.26	582,556.03	743,087.23	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 **	7,149,165.02	7,149,165.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	233,903.91	233,903.91	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
	43,630,443.91	**8,086,151.46**	**31,993,270.25**	**3,551,022.20**	**937,180.54**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,829,091.38	2,335.20	5,826,756.18	0.00	0.00
Support Serv - Pupil	473,597.95	0.00	473,597.95	0.00	0.00
Support Serv - Instructional	144,314.18	0.00	144,314.18	0.00	0.00
Support Serv - Board of Ed	27,978.62	0.00	27,978.62	0.00	0.00
Support Serv - Executive Adm	273,154.24	0.00	273,154.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,691.92	0.00	335,691.92	0.00	0.00
Support Serv - Business	137,200.71	3,541.86	0.00	133,658.85	133,658.85
Operations and Maintenance	596,236.51	7,349.66	0.00	588,886.85	0.00
Pupil Transportation	99,654.81	0.00	99,654.81	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	4,792.11	0.00	0.00	4,792.11	4,792.11
Support Serv - Technology	122,637.59	1,750.00	0.00	120,887.59	120,887.59
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	199,912.14	0.00	199,912.14	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	70,421.99	59,587.13	10,834.86	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,663.14	201,392.81	158,270.33	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 **	1,492,526.26	1,492,526.26	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
	10,166,873.55	**1,768,482.92**	**7,550,165.23**	**848,225.40**	**259,338.55**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,764,735.59	22,781.58	12,741,954.01	0.00	0.00
Support Serv - Pupil	1,238,043.08	0.00	1,238,043.08	0.00	0.00
Support Serv - Instructional	490,680.14	0.00	490,680.14	0.00	0.00
Support Serv - Board of Ed	43,611.48	0.00	43,611.48	0.00	0.00
Support Serv - Executive Adm	325,798.38	0.00	325,798.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	935,724.54	0.00	935,724.54	0.00	0.00
Support Serv - Business	229,160.97	30,691.05	0.00	198,469.92	198,469.92
Operations and Maintenance	1,331,503.94	0.00	38,143.76	1,293,360.18	0.00
Pupil Transportation	661,187.93	0.00	661,187.93	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	9,007.69	0.00	0.00	9,007.69	9,007.69
Support Serv - Technology	353,885.60	13,820.67	0.00	340,064.93	340,064.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,397.45	0.00	12,397.45	0.00	0.00
Support Serv - Other	457,561.44	2,000.00	455,561.44	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	1,452,996.84	58,604.86	1,394,391.98	0.00	0.00
Support Serv - Pupil	9,156.45	0.00	9,156.45	0.00	0.00
Support Serv - Instructional	198,876.37	0.00	198,876.37	0.00	0.00
Support Serv - Board of Ed	2,832.00	0.00	2,832.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,201.21	0.00	8,201.21	0.00	0.00
Support Serv - Business	38,633.00	0.00	38,633.00	0.00	0.00
Operations and Maintenance	79,374.24	32,931.75	46,394.93	47.56	0.00
Pupil Transportation	6,291.72	0.00	6,291.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	198.23	0.00	198.23	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	874,366.55	502,705.15	371,661.40	0.00	0.00
Community Services	1,786,910.84	10,669.31	1,776,241.53	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 **	3,796,751.84	3,796,751.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,106,878.22	1,106,878.22	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
	28,214,765.74	**5,577,834.43**	**20,795,981.03**	**1,840,950.28**	**547,542.54**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61900 Muskegon Montessori Academy for Environmental Change
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	308,272.95	18,922.91	289,350.04	0.00	0.00
Support Serv - Pupil	28,604.74	0.00	28,604.74	0.00	0.00
Support Serv - Instructional	68,008.14	5,847.00	62,161.14	0.00	0.00
Support Serv - Board of Ed	9,808.14	0.00	9,808.14	0.00	0.00
Support Serv - Executive Adm	76,047.88	0.00	76,047.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	74,884.88	7,305.21	67,579.67	0.00	0.00
Support Serv - Business	6,964.25	4,420.52	0.00	2,543.73	2,543.73
Operations and Maintenance	89,060.84	0.00	0.00	89,060.84	0.00
Pupil Transportation	510.81	0.00	510.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,116.39	0.00	51,116.39	0.00	0.00
Support Serv - Staff & Personnel	4,105.51	0.00	0.00	4,105.51	4,105.51
Support Serv - Technology	11,006.99	8,589.99	0.00	2,417.00	2,417.00
Support Serv - Pupil Accounting	0.00	0.00	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	3,072.59	0.00	3,072.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,718.08	0.00	25,718.08	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,746.50	0.00	23,746.50	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 **	22,141.70	22,141.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	519,502.15	519,502.15	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
	1,322,572.54	**586,729.48**	**637,715.98**	**98,127.08**	**9,066.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,593,550.00	0.00	2,593,550.00	0.00	0.00
Support Serv - Pupil	129,457.00	0.00	129,457.00	0.00	0.00
Support Serv - Instructional	475,677.00	0.00	475,677.00	0.00	0.00
Support Serv - Board of Ed	95,135.00	0.00	95,135.00	0.00	0.00
Support Serv - Executive Adm	187,247.00	0.00	187,247.00	0.00	0.00
Support Serv - Grant Writer	17,607.00	0.00	17,607.00	0.00	0.00
Support Serv - School Adm	380,126.00	0.00	380,126.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,044,011.00	0.00	0.00	1,044,011.00	0.00
Pupil Transportation	294,014.00	0.00	294,014.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,540.00	0.00	19,540.00	0.00	0.00
Support Serv - Staff & Personnel	98,434.00	0.00	0.00	98,434.00	98,434.00
Support Serv - Technology	48,306.00	0.00	0.00	48,306.00	48,306.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	386,039.00	10,332.00	375,707.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,849,174.00	**10,332.00**	**4,583,197.00**	**1,255,645.00**	**211,634.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,327,206.51	48,428.35	1,278,778.16	0.00	0.00
Support Serv - Pupil	132,677.11	0.00	132,677.11	0.00	0.00
Support Serv - Instructional	74,049.56	0.00	74,049.56	0.00	0.00
Support Serv - Board of Ed	22,622.35	0.00	22,622.35	0.00	0.00
Support Serv - Executive Adm	397,949.67	0.00	397,949.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,489.52	3,298.50	184,191.02	0.00	0.00
Support Serv - Business	6,608.28	6,608.28	0.00	0.00	0.00
Operations and Maintenance	451,900.56	0.00	0.00	451,900.56	0.00
Pupil Transportation	206,612.70	0.00	206,612.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,753.10	0.00	32,753.10	0.00	0.00
Support Serv - Staff & Personnel	4,933.17	0.00	0.00	4,933.17	4,933.17
Support Serv - Technology	20.00	0.00	20.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	219,376.93	12,501.71	206,875.22	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	52,655.29	52,655.29	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
	3,116,854.75	**123,492.13**	**2,536,528.89**	**456,833.73**	**4,933.17**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
61905 Muskegon Heights Public School Academy System
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,474,932.17	55,919.05	4,419,013.12	0.00	0.00
Support Serv - Pupil	1,041,637.97	0.00	1,041,637.97	0.00	0.00
Support Serv - Instructional	720,294.89	0.00	720,294.89	0.00	0.00
Support Serv - Board of Ed	136,818.70	0.00	136,818.70	0.00	0.00
Support Serv - Executive Adm	36,615.21	0.00	36,615.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	813,728.95	0.00	813,728.95	0.00	0.00
Support Serv - Business	73,572.36	47,271.13	0.00	26,301.23	26,301.23
Operations and Maintenance	1,842,947.57	0.00	60,831.12	1,782,116.45	0.00
Pupil Transportation	644,205.01	0.00	644,205.01	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	395.96	0.00	361.86	34.10	34.10
Support Serv - Technology	93,762.29	13,170.00	0.00	80,592.29	80,592.29
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	165,287.50	0.00	165,287.50	0.00	0.00
Community Services	763.01	0.00	763.01	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	12,553.81	0.00	0.00	12,553.81	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	563,228.32	560,430.82	2,797.50	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
	10,620,743.72	**676,791.00**	**8,042,354.84**	**1,901,597.88**	**106,927.62**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,544,858.67	1,459.70	1,543,398.97	0.00	0.00
Support Serv - Pupil	112,419.78	0.00	112,419.78	0.00	0.00
Support Serv - Instructional	633,603.26	1,592.04	632,011.22	0.00	0.00
Support Serv - Board of Ed	45,571.32	0.00	45,571.32	0.00	0.00
Support Serv - Executive Adm	323,194.08	1,592.04	321,602.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,211.60	0.00	14,211.60	0.00	0.00
Support Serv - Business	399,208.72	3,362.65	26,139.87	369,706.20	369,706.20
Operations and Maintenance	535,341.42	0.00	41,163.84	494,177.58	0.00
Pupil Transportation	31,076.94	0.00	31,076.94	0.00	0.00
Support Serv - Planning & Research	74,605.94	0.00	74,605.94	0.00	0.00
Support Serv - Communication	8,519.50	0.00	8,519.50	0.00	0.00
Support Serv - Staff & Personnel	111,804.39	1,083.60	2,970.55	107,750.24	107,750.24
Support Serv - Technology	141,809.03	0.00	16,505.88	125,303.15	125,303.15
Support Serv - Pupil Accounting	28,522.54	2,073.83	26,448.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,243.63	0.00	27,243.63	0.00	0.00
Community Services	1,368,884.44	774.15	1,368,110.29	0.00	0.00
Payments to Government Agencies	320,260.03	320,260.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,275,818.60	459,325.92	3,816,492.68	0.00	0.00
Support Serv - Pupil	4,186,174.71	5,347.32	4,180,827.39	0.00	0.00
Support Serv - Instructional	857,435.14	2,791.80	854,643.34	0.00	0.00
Support Serv - Board of Ed	34,196.72	0.00	34,196.72	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	429,949.10	1,140.11	428,808.99	0.00	0.00
Support Serv - Business	200,979.29	4,970.29	0.00	196,009.00	196,009.00
Operations and Maintenance	657,699.84	18,887.12	0.00	638,812.72	0.00
Pupil Transportation	8,335.34	0.00	8,335.34	0.00	0.00
Support Serv - Planning & Research	47,295.88	0.00	47,295.88	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,723.43	0.00	0.00	10,723.43	10,723.43
Support Serv - Technology	257,842.00	0.00	0.00	257,842.00	257,842.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,385.62	0.00	6,385.62	0.00	0.00
Support Serv - Other	55,831.31	0.00	55,831.31	0.00	0.00
Community Services	17,064.03	0.00	17,064.03	0.00	0.00
Payments to Government Agencies	2,233,616.37	2,233,616.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	78,812.50	78,812.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,275.47	157,275.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,500,804.51	37,101.85	1,463,702.66	0.00	0.00
Internal Service Funds					
All Costs	135,729.37	135,729.37	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,873,104.52	**3,467,196.16**	**15,205,584.04**	**2,200,324.32**	**1,067,334.02**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,287,311.55	0.00	13,287,311.55	0.00	0.00
Support Serv - Pupil	428,427.21	64.91	428,362.30	0.00	0.00
Support Serv - Instructional	250,050.47	0.00	250,050.47	0.00	0.00
Support Serv - Board of Ed	98,847.60	0.00	98,847.60	0.00	0.00
Support Serv - Executive Adm	246,005.60	0.00	246,005.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,166,348.65	552.50	1,165,796.15	0.00	0.00
Support Serv - Business	259,518.91	34,652.96	0.00	224,865.95	224,865.95
Operations and Maintenance	1,547,901.87	0.00	0.00	1,547,901.87	0.00
Pupil Transportation	1,063,497.78	254,247.00	809,250.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,374.48	0.00	25,374.48	0.00	0.00
Support Serv - Staff & Personnel	3,079.59	0.00	2,895.09	184.50	184.50
Support Serv - Technology	333,939.43	0.00	47,203.00	286,736.43	286,736.43
Support Serv - Pupil Accounting	57,760.25	0.00	57,760.25	0.00	0.00
Support Serv - Central - Other	17,794.20	0.00	17,794.20	0.00	0.00
Support Serv - Other	405,517.67	0.00	405,517.67	0.00	0.00
Community Services	322,846.30	0.00	322,846.30	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	942,802.74	459,759.27	483,043.47	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 **	4,737,649.38	4,737,649.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	976,173.25	976,173.25	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	654,205.36	654,205.36	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,825,052.29	**7,117,304.63**	**17,648,058.91**	**2,059,688.75**	**511,786.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,045,864.60	280,248.05	10,765,616.55	0.00	0.00
Support Serv - Pupil	642,890.21	0.00	642,890.21	0.00	0.00
Support Serv - Instructional	333,748.62	42,162.44	291,586.18	0.00	0.00
Support Serv - Board of Ed	175,175.97	0.00	175,175.97	0.00	0.00
Support Serv - Executive Adm	285,688.99	10,458.73	275,230.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,034,841.10	0.00	1,034,841.10	0.00	0.00
Support Serv - Business	254,844.26	22,026.88	0.00	232,817.38	232,817.38
Operations and Maintenance	1,267,645.48	11,982.18	64,370.14	1,191,293.16	0.00
Pupil Transportation	893,829.16	0.00	893,829.16	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	1,135.88	0.00	1,135.88	0.00	0.00
Support Serv - Technology	478,889.10	165,902.61	8,288.15	304,698.34	304,698.34
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	300,700.10	0.00	300,700.10	0.00	0.00
Community Services	123,121.50	228.62	122,892.88	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	2,560.00	0.00	0.00	2,560.00	2,560.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	763,670.92	469,552.97	294,117.95	0.00	0.00
Community Services	31,857.82	0.00	31,857.82	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
Debt Service Funds					
All Costs **	846,006.28	846,006.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,066,103.23	1,066,103.23	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
	19,548,573.22	**2,914,671.99**	**14,902,532.35**	**1,731,368.88**	**540,075.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,948,297.24	210.18	6,948,087.06	0.00	0.00
Support Serv - Pupil	219,866.57	0.00	219,866.57	0.00	0.00
Support Serv - Instructional	144,924.90	0.00	144,924.90	0.00	0.00
Support Serv - Board of Ed	96,290.52	0.00	96,290.52	0.00	0.00
Support Serv - Executive Adm	120,062.95	491.93	119,571.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	418,195.02	0.00	418,195.02	0.00	0.00
Support Serv - Business	255,180.73	16,677.09	9,827.00	228,676.64	228,676.64
Operations and Maintenance	677,551.69	41,101.63	24,457.92	611,992.14	0.00
Pupil Transportation	686,722.71	86,996.92	599,725.79	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	2,311.80	0.00	300.00	2,011.80	2,011.80
Support Serv - Technology	153,989.11	28,726.82	0.00	125,262.29	125,262.29
Support Serv - Pupil Accounting	30,683.28	0.00	30,683.28	0.00	0.00
Support Serv - Central - Other	27,400.00	0.00	27,400.00	0.00	0.00
Support Serv - Other	201,240.73	2,448.76	198,791.97	0.00	0.00
Community Services	17,063.52	1,200.00	15,863.52	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	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	34,644.47	0.00	33,925.75	718.72	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	1,291.62	0.00	1,291.62	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	445,439.09	249,068.92	196,370.17	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 **	1,516,037.93	1,516,037.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,998,593.88	**1,942,960.18**	**9,086,972.11**	**968,661.59**	**355,950.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,552,218.72	0.00	9,552,218.72	0.00	0.00
Support Serv - Pupil	305,937.35	0.00	305,937.35	0.00	0.00
Support Serv - Instructional	138,045.94	0.00	138,045.94	0.00	0.00
Support Serv - Board of Ed	35,319.42	0.00	35,319.42	0.00	0.00
Support Serv - Executive Adm	181,140.06	0.00	181,140.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	807,612.71	0.00	807,612.71	0.00	0.00
Support Serv - Business	291,603.53	0.00	0.00	291,603.53	291,603.53
Operations and Maintenance	1,264,995.42	4,134.00	0.00	1,260,861.42	0.00
Pupil Transportation	808,268.96	2,846.00	805,422.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,894.67	0.00	8,894.67	0.00	0.00
Support Serv - Staff & Personnel	6,431.37	0.00	2,794.37	3,637.00	3,637.00
Support Serv - Technology	139,666.83	0.00	1,386.44	138,280.39	138,280.39
Support Serv - Pupil Accounting	49,315.17	0.00	49,315.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,264.12	9,947.69	240,316.43	0.00	0.00
Community Services	101,906.11	84.50	101,821.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,600.00	0.00	2,600.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	730,502.70	335,354.49	395,148.21	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 **	2,535,441.07	2,535,441.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,112,620.58	1,112,620.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,322,784.73	**4,000,428.33**	**12,627,974.06**	**1,694,382.34**	**433,520.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,618,699.66	0.00	5,618,699.66	0.00	0.00
Support Serv - Pupil	461,083.16	0.00	461,083.16	0.00	0.00
Support Serv - Instructional	44,455.66	0.00	44,455.66	0.00	0.00
Support Serv - Board of Ed	50,033.82	0.00	50,033.82	0.00	0.00
Support Serv - Executive Adm	130,815.78	0.00	130,815.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,250.73	0.00	464,250.73	0.00	0.00
Support Serv - Business	111,059.67	11,189.57	0.00	99,870.10	99,870.10
Operations and Maintenance	691,452.63	0.00	0.00	691,452.63	0.00
Pupil Transportation	1,758,374.23	1,098,227.00	660,147.23	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	138,616.80	565.50	10,716.48	127,334.82	127,334.82
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	177,725.95	0.00	177,725.95	0.00	0.00
Community Services	4,990.22	0.00	4,990.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,757.79	265,760.49	255,997.30	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 **	1,551,869.82	1,551,869.82	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
	11,725,185.92	**2,927,612.38**	**7,878,915.99**	**918,657.55**	**227,204.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	227,898.20	0.00	227,898.20	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,728.86	0.00	3,728.86	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	17,194.50	0.00	17,194.50	0.00	0.00
Support Serv - Business	84,137.25	0.00	1,139.42	82,997.83	82,997.83
Operations and Maintenance	50,097.56	10.00	0.00	50,087.56	0.00
Pupil Transportation	53,771.73	0.00	53,771.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	13,894.10	13,894.10	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
	450,722.20	**13,904.10**	**303,732.71**	**133,085.39**	**82,997.83**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	106,230.00	0.00	106,230.00	0.00	0.00
Support Serv - Pupil	262,095.07	0.00	262,095.07	0.00	0.00
Support Serv - Instructional	8,458,227.70	1,226.07	8,457,001.63	0.00	0.00
Support Serv - Board of Ed	156,818.97	0.00	156,818.97	0.00	0.00
Support Serv - Executive Adm	1,279,348.37	0.00	1,279,348.37	0.00	0.00
Support Serv - Grant Writer	14,508.42	0.00	14,508.42	0.00	0.00
Support Serv - School Adm	20,629.90	0.00	20,629.90	0.00	0.00
Support Serv - Business	1,296,410.29	12,112.90	39,925.72	1,244,371.67	1,244,371.67
Operations and Maintenance	680,538.01	9,166.91	0.00	671,371.10	0.00
Pupil Transportation	311,626.24	0.00	311,626.24	0.00	0.00
Support Serv - Planning & Research	358,564.96	0.00	358,564.96	0.00	0.00
Support Serv - Communication	221,173.60	0.00	221,173.60	0.00	0.00
Support Serv - Staff & Personnel	753,019.00	0.00	201,700.67	551,318.33	551,318.33
Support Serv - Technology	7,093,906.73	996,443.28	43,086.50	6,054,376.95	6,054,376.95
Support Serv - Pupil Accounting	300,243.65	0.00	300,243.65	0.00	0.00
Support Serv - Central - Other	688,363.17	199.99	688,163.18	0.00	0.00
Support Serv - Other	924,616.60	104,367.63	820,248.97	0.00	0.00
Community Services	5,928,566.81	76,692.78	5,851,874.03	0.00	0.00
Payments to Government Agencies	14,901,997.79	14,901,997.79	0.00	0.00	0.00
Facilities Acquisition	5,149.90	5,149.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,467,929.64	250,410.79	20,217,518.85	0.00	0.00
Support Serv - Pupil	9,169,816.96	220,643.50	8,949,173.46	0.00	0.00
Support Serv - Instructional	4,745,009.79	0.00	4,745,009.79	0.00	0.00
Support Serv - Board of Ed	244,045.74	0.00	244,045.74	0.00	0.00
Support Serv - Executive Adm	1,172,040.65	0.00	1,172,040.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,974,263.97	11,596.50	1,962,667.47	0.00	0.00
Support Serv - Business	1,632,849.28	105,119.52	0.00	1,527,729.76	1,527,729.76
Operations and Maintenance	3,961,504.67	41,739.88	0.00	3,919,764.79	0.00
Pupil Transportation	181,975.29	0.00	181,975.29	0.00	0.00
Support Serv - Planning & Research	760,039.99	0.00	760,039.99	0.00	0.00
Support Serv - Communication	221,093.48	0.00	221,093.48	0.00	0.00
Support Serv - Staff & Personnel	986,296.90	0.00	107,784.72	878,512.18	878,512.18
Support Serv - Technology	6,437,204.15	298,007.10	29,005.32	6,110,191.73	6,110,191.73
Support Serv - Pupil Accounting	299,320.73	0.00	299,320.73	0.00	0.00
Support Serv - Central - Other	1,231,723.23	0.00	1,231,723.23	0.00	0.00
Support Serv - Other	400,125.99	0.00	400,125.99	0.00	0.00
Community Services	250.00	0.00	250.00	0.00	0.00
Payments to Government Agencies	159,759,802.69	159,759,802.69	0.00	0.00	0.00
Facilities Acquisition	5,360.10	5,360.10	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,009,444.36	4,009,444.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,040,990.37	2,040,990.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,849,178.47	373,665.61	1,475,512.86	0.00	0.00
Internal Service Funds					
All Costs	6,842,454.91	6,842,454.91	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	272,154,756.54	**190,066,592.58**	**61,130,527.45**	**20,957,636.51**	**16,366,500.62**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63010 Birmingham Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	68,865,352.31	75,633.54	68,789,718.77	0.00	0.00
Support Serv - Pupil	7,459,544.26	0.00	7,459,544.26	0.00	0.00
Support Serv - Instructional	9,164,903.62	317,517.23	8,847,386.39	0.00	0.00
Support Serv - Board of Ed	495,749.32	0.00	495,749.32	0.00	0.00
Support Serv - Executive Adm	933,706.44	0.00	933,706.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,107,903.34	0.00	7,107,903.34	0.00	0.00
Support Serv - Business	1,486,274.34	428,885.25	0.00	1,057,389.09	1,057,389.09
Operations and Maintenance	9,402,823.60	9,422.25	62.50	9,393,338.85	0.00
Pupil Transportation	3,948,691.57	0.00	3,948,691.57	0.00	0.00
Support Serv - Planning & Research	17,907.21	0.00	17,907.21	0.00	0.00
Support Serv - Communication	340,429.27	0.00	340,429.27	0.00	0.00
Support Serv - Staff & Personnel	744,172.74	0.00	37,132.16	707,040.58	707,040.58
Support Serv - Technology	879,787.46	0.00	0.00	879,787.46	879,787.46
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	1,719,016.54	0.00	1,719,016.54	0.00	0.00
Community Services	1,829,176.94	1,715.24	1,827,461.70	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	3,052,389.06	28,908.56	3,023,480.50	0.00	0.00
Support Serv - Pupil	1,405,778.67	0.00	1,405,778.67	0.00	0.00
Support Serv - Instructional	379,438.23	0.00	379,438.23	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	109,256.61	0.00	68,873.61	40,383.00	40,383.00
Operations and Maintenance	92,689.64	0.00	0.00	92,689.64	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	2,189,933.29	896,518.50	1,293,414.79	0.00	0.00
Community Services	1,607,057.22	18,229.22	1,588,828.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	551,253.87	551,253.87	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,066,006.54	18,066,006.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,552,794.69	2,552,794.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	144,402,036.78	**22,946,884.89**	**109,284,523.27**	**12,170,628.62**	**2,684,600.13**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,418,720.06	28,000.00	17,390,720.06	0.00	0.00
Support Serv - Pupil	2,806,659.62	0.00	2,806,659.62	0.00	0.00
Support Serv - Instructional	2,382,065.76	0.00	2,382,065.76	0.00	0.00
Support Serv - Board of Ed	340,297.99	0.00	340,297.99	0.00	0.00
Support Serv - Executive Adm	496,539.29	0.00	496,539.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,076,262.21	0.00	2,076,262.21	0.00	0.00
Support Serv - Business	695,084.30	66,043.24	80,365.85	548,675.21	548,675.21
Operations and Maintenance	4,211,379.11	0.00	261,998.69	3,949,380.42	0.00
Pupil Transportation	1,326,627.17	164,378.00	1,162,249.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	231,287.81	0.00	231,287.81	0.00	0.00
Support Serv - Staff & Personnel	480,728.61	0.00	12,399.22	468,329.39	468,329.39
Support Serv - Technology	105,756.34	0.00	0.00	105,756.34	105,756.34
Support Serv - Pupil Accounting	174,520.29	0.00	174,520.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	475,048.75	0.00	475,048.75	0.00	0.00
Community Services	2,220,185.40	0.00	2,220,185.40	0.00	0.00
Payments to Government Agencies	13,674.33	13,674.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,444.26	0.00	0.00	2,444.26	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	1,056,683.54	445,905.79	610,777.75	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 **	9,279,610.91	9,279,610.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,212,451.84	11,212,451.84	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
	57,006,027.59	**21,210,064.11**	**30,721,377.86**	**5,074,585.62**	**1,122,760.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,004,819.49	1,598.35	28,003,221.14	0.00	0.00
Support Serv - Pupil	3,191,534.41	0.00	3,191,534.41	0.00	0.00
Support Serv - Instructional	2,016,733.54	0.00	2,016,733.54	0.00	0.00
Support Serv - Board of Ed	603,964.80	2,825.04	601,139.76	0.00	0.00
Support Serv - Executive Adm	697,435.38	0.00	697,435.38	0.00	0.00
Support Serv - Grant Writer	4,302.84	0.00	4,302.84	0.00	0.00
Support Serv - School Adm	3,019,319.33	0.00	3,019,319.33	0.00	0.00
Support Serv - Business	4,441,593.95	2,831,424.91	475,798.81	1,134,370.23	1,134,370.23
Operations and Maintenance	6,586,590.90	0.00	407,611.49	6,178,979.41	0.00
Pupil Transportation	4,395,304.45	0.00	4,395,304.45	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	21,537.57	0.00	21,537.57	0.00	0.00
Support Serv - Staff & Personnel	653,069.83	0.00	14,056.82	639,013.01	639,013.01
Support Serv - Technology	1,484,070.60	0.00	0.00	1,484,070.60	1,484,070.60
Support Serv - Pupil Accounting	382,987.40	0.00	382,987.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,677.98	3,069.81	234,608.17	0.00	0.00
Community Services	254,543.24	0.00	254,543.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,837,819.43	6,837,819.43	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	36,344.00	36,344.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,720,740.37	1,731,758.68	988,981.69	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 **	9,859,531.08	9,859,531.08	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 *	222,244.65	0.00	222,244.65	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
	75,722,165.24	**21,304,371.30**	**44,981,360.69**	**9,436,433.25**	**3,257,453.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63040 Royal Oak Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,715,590.33	38,011.38	32,677,578.95	0.00	0.00
Support Serv - Pupil	4,686,290.15	0.00	4,686,290.15	0.00	0.00
Support Serv - Instructional	2,084,819.88	237,796.38	1,847,023.50	0.00	0.00
Support Serv - Board of Ed	215,927.46	0.00	215,927.46	0.00	0.00
Support Serv - Executive Adm	354,952.15	0.00	354,952.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,914,378.03	0.00	2,914,378.03	0.00	0.00
Support Serv - Business	908,363.73	144,871.46	0.00	763,492.27	763,492.27
Operations and Maintenance	4,458,296.36	18,811.31	6,315.00	4,433,170.05	0.00
Pupil Transportation	1,200,322.38	125.08	1,200,197.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,526.56	0.00	36,526.56	0.00	0.00
Support Serv - Staff & Personnel	723,987.45	0.00	0.00	723,987.45	723,987.45
Support Serv - Technology	990,104.27	0.00	84,606.54	905,497.73	905,497.73
Support Serv - Pupil Accounting	47,414.75	0.00	47,414.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	667,666.76	14,900.00	652,766.76	0.00	0.00
Community Services	749,916.68	0.00	749,916.68	0.00	0.00
Payments to Government Agencies	2,002.43	2,002.43	0.00	0.00	0.00
Facilities Acquisition	38,803.67	38,803.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,081,723.69	0.00	1,081,723.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,405.10	0.00	1,405.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	171,857.07	0.00	0.00	171,857.07	0.00
Pupil Transportation	1,021.55	0.00	1,021.55	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,164,127.02	501,959.66	662,167.36	0.00	0.00
Community Services	531,813.37	0.00	531,813.37	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
Debt Service Funds					
All Costs **	10,387,421.75	10,387,421.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,264,820.96	3,264,820.96	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
	69,399,553.55	**14,649,524.08**	**47,752,024.90**	**6,998,004.57**	**2,392,977.45**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,350,409.37	29,779.92	30,320,629.45	0.00	0.00
Support Serv - Pupil	3,722,999.48	0.00	3,722,999.48	0.00	0.00
Support Serv - Instructional	2,358,870.19	0.00	2,358,870.19	0.00	0.00
Support Serv - Board of Ed	36,886.86	0.00	36,886.86	0.00	0.00
Support Serv - Executive Adm	597,032.27	0.00	597,032.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,743,771.88	30,907.42	2,712,864.46	0.00	0.00
Support Serv - Business	785,968.60	0.00	20,864.24	765,104.36	765,104.36
Operations and Maintenance	3,603,665.75	0.00	120,945.91	3,482,719.84	0.00
Pupil Transportation	1,078,417.23	0.00	1,078,417.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	140,105.37	0.00	140,105.37	0.00	0.00
Support Serv - Staff & Personnel	219,482.06	0.00	3,365.17	216,116.89	216,116.89
Support Serv - Technology	1,005,482.96	100,048.03	20,984.04	884,450.89	884,450.89
Support Serv - Pupil Accounting	70,341.58	0.00	70,341.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	622,796.43	0.00	622,796.43	0.00	0.00
Community Services	37,372.76	0.00	37,372.76	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	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	340,621.08	0.00	0.00	340,621.08	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	866,051.90	321,636.08	544,415.82	0.00	0.00
Community Services	1,862,019.74	0.00	1,862,019.74	0.00	0.00
Payments to Government Agencies	120,340.71	120,340.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,475,160.00	3,475,160.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	660,404.46	660,404.46	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
	54,723,200.68	**4,738,276.62**	**44,295,911.00**	**5,689,013.06**	**1,865,672.14**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,679,277.74	10,013.51	60,669,264.23	0.00	0.00
Support Serv - Pupil	7,480,237.12	0.00	7,480,237.12	0.00	0.00
Support Serv - Instructional	3,969,313.29	5,247.56	3,964,065.73	0.00	0.00
Support Serv - Board of Ed	207,407.96	14,730.79	192,677.17	0.00	0.00
Support Serv - Executive Adm	1,241,020.16	23,757.37	1,217,262.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,696,224.45	0.00	5,696,224.45	0.00	0.00
Support Serv - Business	2,559,162.74	1,594,838.69	538.00	963,786.05	963,786.05
Operations and Maintenance	7,266,047.34	0.00	1,018.02	7,265,029.32	0.00
Pupil Transportation	4,520,886.66	0.00	4,520,886.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	243,749.99	0.00	243,749.99	0.00	0.00
Support Serv - Staff & Personnel	1,014,135.75	1,058.16	14,974.93	998,102.66	998,102.66
Support Serv - Technology	2,744,703.19	1,452,659.40	0.00	1,292,043.79	1,292,043.79
Support Serv - Pupil Accounting	336,810.99	0.00	336,810.99	0.00	0.00
Support Serv - Central - Other	21,278.59	0.00	21,278.59	0.00	0.00
Support Serv - Other	816,754.14	0.00	816,754.14	0.00	0.00
Community Services	120,668.53	3,948.97	116,719.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,119,224.63	1,097,063.63	22,161.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,855,003.21	284,735.71	2,570,267.50	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 **	7,483,526.74	7,483,526.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	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
	110,376,933.22	**11,971,580.53**	**87,886,390.87**	**10,518,961.82**	**3,253,932.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,642,522.66	37,543.73	23,604,978.93	0.00	0.00
Support Serv - Pupil	2,724,249.49	0.00	2,724,249.49	0.00	0.00
Support Serv - Instructional	764,652.65	0.00	764,652.65	0.00	0.00
Support Serv - Board of Ed	158,174.66	0.00	158,174.66	0.00	0.00
Support Serv - Executive Adm	361,844.43	0.00	361,844.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,147,578.01	0.00	2,147,578.01	0.00	0.00
Support Serv - Business	545,771.45	44,302.65	0.00	501,468.80	501,468.80
Operations and Maintenance	3,083,828.35	2,200.00	0.00	3,081,628.35	0.00
Pupil Transportation	1,189,221.02	0.00	1,189,221.02	0.00	0.00
Support Serv - Planning & Research	18,517.58	0.00	18,517.58	0.00	0.00
Support Serv - Communication	99,130.19	0.00	99,130.19	0.00	0.00
Support Serv - Staff & Personnel	172,031.13	0.00	1,655.00	170,376.13	170,376.13
Support Serv - Technology	395,539.10	0.00	0.00	395,539.10	395,539.10
Support Serv - Pupil Accounting	109,193.20	0.00	109,193.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544,434.91	154.99	544,279.92	0.00	0.00
Community Services	2,226.41	802.14	1,424.27	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	9,660.87	0.00	9,660.87	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,791.43	0.00	0.00	8,791.43	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,004,643.69	446,983.31	557,660.38	0.00	0.00
Community Services	892,798.30	62.65	892,735.65	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 **	39,143,183.58	39,143,183.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,714,957.39	1,714,957.39	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
	78,732,950.50	**41,390,190.44**	**33,184,956.25**	**4,157,803.81**	**1,067,384.03**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,504,720.55	171,074.30	48,333,646.25	0.00	0.00
Support Serv - Pupil	5,875,548.40	0.00	5,875,548.40	0.00	0.00
Support Serv - Instructional	4,112,510.59	8,169.29	4,104,341.30	0.00	0.00
Support Serv - Board of Ed	196,423.33	0.00	196,423.33	0.00	0.00
Support Serv - Executive Adm	574,750.60	9,184.82	565,565.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,156,997.09	0.00	4,156,997.09	0.00	0.00
Support Serv - Business	1,151,884.36	247,444.08	0.00	904,440.28	904,440.28
Operations and Maintenance	7,339,537.31	71,778.43	88,116.01	7,179,642.87	0.00
Pupil Transportation	3,577,509.28	1,021.99	3,576,487.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	455,011.95	572.67	454,439.28	0.00	0.00
Support Serv - Staff & Personnel	1,070,043.79	0.00	4,269.25	1,065,774.54	1,065,774.54
Support Serv - Technology	1,294,858.26	16,617.20	0.00	1,278,241.06	1,278,241.06
Support Serv - Pupil Accounting	335,239.96	1,352.81	333,887.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,137,378.50	11,780.00	2,125,598.50	0.00	0.00
Community Services	1,414,897.61	27,189.92	1,387,707.69	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	10,503,782.57	39,034.65	10,464,747.92	0.00	0.00
Support Serv - Pupil	2,294,958.14	0.00	2,294,958.14	0.00	0.00
Support Serv - Instructional	773,956.00	0.00	773,956.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,825.98	0.00	644,825.98	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,774,588.07	0.00	0.00	1,774,588.07	0.00
Pupil Transportation	61,277.80	0.00	61,277.80	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	2,159,969.38	1,122,278.48	1,037,690.90	0.00	0.00
Community Services	1,419,271.57	0.00	1,419,271.57	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
Debt Service Funds					
All Costs **	4,619,942.29	4,619,942.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,405,908.93	31,405,908.93	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	8,989,712.44	8,989,712.44	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	146,845,504.75	**46,743,062.30**	**87,899,755.63**	**12,202,686.82**	**3,248,455.88**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,057,307.98	32,418.78	13,024,889.20	0.00	0.00
Support Serv - Pupil	1,332,473.49	21,179.14	1,311,294.35	0.00	0.00
Support Serv - Instructional	687,315.73	0.00	687,315.73	0.00	0.00
Support Serv - Board of Ed	94,557.55	0.00	94,557.55	0.00	0.00
Support Serv - Executive Adm	338,044.76	0.00	338,044.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,268,280.61	0.00	1,268,280.61	0.00	0.00
Support Serv - Business	408,658.03	1,224.44	0.00	407,433.59	407,433.59
Operations and Maintenance	1,318,719.53	4,255.00	118.59	1,314,345.94	0.00
Pupil Transportation	588,773.47	0.00	588,773.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,511.98	0.00	4,511.98	0.00	0.00
Support Serv - Staff & Personnel	53,039.97	0.00	3,464.39	49,575.58	49,575.58
Support Serv - Technology	304,374.21	21,356.51	0.00	283,017.70	283,017.70
Support Serv - Pupil Accounting	133,208.49	0.00	133,208.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,667.38	0.00	312,667.38	0.00	0.00
Community Services	4,487.24	350.93	4,136.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	657,282.27	310,963.48	346,318.79	0.00	0.00
Community Services	317,010.34	5,483.11	311,527.23	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,446,901.35	1,446,901.35	0.00	0.00	0.00
Trust Funds					
All Costs *	5,850.00	0.00	5,850.00	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
	22,333,464.38	**1,844,132.74**	**18,434,958.83**	**2,054,372.81**	**740,026.87**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,684,016.04	55,344.64	46,628,671.40	0.00	0.00
Support Serv - Pupil	4,230,116.94	0.00	4,230,116.94	0.00	0.00
Support Serv - Instructional	4,465,280.52	68,167.00	4,397,113.52	0.00	0.00
Support Serv - Board of Ed	157,766.76	0.00	157,766.76	0.00	0.00
Support Serv - Executive Adm	352,968.35	0.00	352,968.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,405,342.49	0.00	3,405,342.49	0.00	0.00
Support Serv - Business	1,070,902.60	423,237.96	0.00	647,664.64	647,664.64
Operations and Maintenance	3,751,854.71	27,712.00	0.00	3,724,142.71	0.00
Pupil Transportation	1,936,760.04	84,954.00	1,851,806.04	0.00	0.00
Support Serv - Planning & Research	18,000.00	0.00	18,000.00	0.00	0.00
Support Serv - Communication	56,181.17	0.00	56,181.17	0.00	0.00
Support Serv - Staff & Personnel	433,638.96	659.38	229.00	432,750.58	432,750.58
Support Serv - Technology	157,706.55	0.00	0.00	157,706.55	157,706.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	123,642.73	0.00	123,642.73	0.00	0.00
Support Serv - Other	947,822.98	0.00	947,822.98	0.00	0.00
Community Services	1,317,028.28	9,716.48	1,307,311.80	0.00	0.00
Payments to Government Agencies	11,459.70	11,459.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	36,212.34	0.00	36,212.34	0.00	0.00
Support Serv - Pupil	0.00	0.00	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	4,841.01	0.00	2,517.32	2,323.69	2,323.69
Operations and Maintenance	1,077,932.44	0.00	65,848.13	1,012,084.31	0.00
Pupil Transportation	22,900.00	0.00	22,900.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,326,429.50	937,118.65	1,389,310.85	0.00	0.00
Community Services	521,338.48	0.00	521,338.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	132,908.00	132,908.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,981,100.41	13,981,100.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,092,269.71	2,092,269.71	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
	89,318,420.71	**17,824,647.93**	**65,517,100.30**	**5,976,672.48**	**1,240,445.46**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,822,623.54	134,947.33	29,687,676.21	0.00	0.00
Support Serv - Pupil	2,648,881.42	0.00	2,648,881.42	0.00	0.00
Support Serv - Instructional	1,350,094.64	2,999.95	1,347,094.69	0.00	0.00
Support Serv - Board of Ed	88,877.57	0.00	88,877.57	0.00	0.00
Support Serv - Executive Adm	378,900.67	3,218.25	375,682.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,809,154.20	0.00	2,809,154.20	0.00	0.00
Support Serv - Business	500,506.29	78,817.90	0.00	421,688.39	421,688.39
Operations and Maintenance	3,223,307.38	0.00	0.00	3,223,307.38	0.00
Pupil Transportation	2,075,035.47	86,601.31	1,988,434.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	274,891.89	3,998.28	270,893.61	0.00	0.00
Support Serv - Staff & Personnel	431,398.74	58,423.00	0.00	372,975.74	372,975.74
Support Serv - Technology	1,038,434.97	45,441.00	0.00	992,993.97	992,993.97
Support Serv - Pupil Accounting	231,412.53	0.00	231,412.53	0.00	0.00
Support Serv - Central - Other	37,444.43	0.00	37,444.43	0.00	0.00
Support Serv - Other	1,179,880.61	21,148.31	1,158,732.30	0.00	0.00
Community Services	14,169.58	3,154.50	11,015.08	0.00	0.00
Payments to Government Agencies	172,313.00	172,313.00	0.00	0.00	0.00
Facilities Acquisition	211,296.47	211,296.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	475,251.91	42,467.92	432,783.99	0.00	0.00
Support Serv - Pupil	4,392.66	0.00	4,392.66	0.00	0.00
Support Serv - Instructional	22,234.84	0.00	22,234.84	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,156.25	0.00	25,281.51	4,874.74	0.00
Pupil Transportation	2,157.69	0.00	2,157.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,326.72	0.00	5,326.72	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	8,680.42	0.00	0.00	8,680.42	8,680.42
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	1,697,315.04	996,884.26	700,430.78	0.00	0.00
Community Services	713,531.19	16,351.08	697,180.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,000.00	10,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,210,004.66	22,210,004.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,077.56	155,077.56	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
	71,822,752.34	**24,253,144.78**	**42,545,086.92**	**5,024,520.64**	**1,796,338.52**

Michigan Department of Education
Costs for the Development of 2015-2016 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	26,725,976.60	12,390.25	26,713,586.35	0.00	0.00
Support Serv - Pupil	2,347,804.15	0.00	2,347,804.15	0.00	0.00
Support Serv - Instructional	1,762,086.01	0.00	1,762,086.01	0.00	0.00
Support Serv - Board of Ed	307,621.49	0.00	307,621.49	0.00	0.00
Support Serv - Executive Adm	351,892.28	0.00	351,892.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,604,806.23	0.00	1,604,806.23	0.00	0.00
Support Serv - Business	907,277.04	194,405.64	21,037.08	691,834.32	691,834.32
Operations and Maintenance	5,158,490.53	0.00	40,357.97	5,118,132.56	0.00
Pupil Transportation	264,288.15	0.00	264,288.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,521.53	0.00	34,809.53	712.00	712.00
Support Serv - Technology	454,227.04	2,660.97	49,664.47	401,901.60	401,901.60
Support Serv - Pupil Accounting	16,354.28	0.00	16,354.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,696.66	0.00	521,696.66	0.00	0.00
Community Services	209,970.38	0.00	209,970.38	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	4,612,309.78	1,584.59	4,610,725.19	0.00	0.00
Support Serv - Pupil	1,831,790.72	0.00	1,831,790.72	0.00	0.00
Support Serv - Instructional	518,017.04	0.00	518,017.04	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	22,880.56	0.00	0.00	22,880.56	0.00
Pupil Transportation	438,467.75	0.00	438,467.75	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	1,594,357.79	714,735.65	879,622.14	0.00	0.00
Community Services	148,592.43	3,170.44	145,421.99	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
Debt Service Funds					
All Costs **	4,393,232.43	4,393,232.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,976,857.14	2,976,857.14	0.00	0.00	0.00
Trust Funds					
All Costs *	12,017.98	7,017.98	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
	57,216,535.99	**8,306,055.09**	**42,675,019.86**	**6,235,461.04**	**1,094,447.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,905,360.36	55,985.64	7,849,374.72	0.00	0.00
Support Serv - Pupil	1,014,855.73	0.00	1,014,855.73	0.00	0.00
Support Serv - Instructional	719,867.69	0.00	719,867.69	0.00	0.00
Support Serv - Board of Ed	72,977.63	0.00	72,977.63	0.00	0.00
Support Serv - Executive Adm	258,352.55	0.00	258,352.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,495.53	0.00	1,053,495.53	0.00	0.00
Support Serv - Business	380,299.91	19,374.57	0.00	360,925.34	360,925.34
Operations and Maintenance	1,746,376.13	56,402.00	115,694.33	1,574,279.80	0.00
Pupil Transportation	250,339.00	0.00	250,339.00	0.00	0.00
Support Serv - Planning & Research	990.00	0.00	990.00	0.00	0.00
Support Serv - Communication	23,930.09	0.00	23,930.09	0.00	0.00
Support Serv - Staff & Personnel	2,175.00	0.00	1,200.00	975.00	975.00
Support Serv - Technology	55,061.14	0.00	0.00	55,061.14	55,061.14
Support Serv - Pupil Accounting	697.61	0.00	697.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,123.13	0.00	209,123.13	0.00	0.00
Community Services	41,631.65	0.00	41,631.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,300.00	10,300.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	875,324.39	412,413.95	462,910.44	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 **	2,158,772.00	2,158,772.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,222,124.22	2,222,124.22	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
	19,002,053.76	**4,935,372.38**	**12,075,440.10**	**1,991,241.28**	**416,961.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	90,478,792.00	106,204.00	90,372,588.00	0.00	0.00
Support Serv - Pupil	9,806,762.00	0.00	9,806,762.00	0.00	0.00
Support Serv - Instructional	6,565,447.00	186,282.00	6,379,165.00	0.00	0.00
Support Serv - Board of Ed	384,189.00	0.00	384,189.00	0.00	0.00
Support Serv - Executive Adm	1,669,241.00	0.00	1,669,241.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,543,444.00	0.00	7,543,444.00	0.00	0.00
Support Serv - Business	796,252.00	54,226.00	0.00	742,026.00	742,026.00
Operations and Maintenance	8,961,232.00	4,085.00	0.00	8,957,147.00	0.00
Pupil Transportation	3,407,839.00	0.00	3,407,839.00	0.00	0.00
Support Serv - Planning & Research	183,046.00	0.00	183,046.00	0.00	0.00
Support Serv - Communication	303,590.00	0.00	303,590.00	0.00	0.00
Support Serv - Staff & Personnel	585,913.00	0.00	1,367.00	584,546.00	584,546.00
Support Serv - Technology	726,353.00	30,823.00	0.00	695,530.00	695,530.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,759,897.00	50.00	1,759,847.00	0.00	0.00
Community Services	65,195.00	0.00	65,195.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,484.00	0.00	11,484.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	90,289.00	0.00	90,289.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	99,324.00	0.00	0.00	99,324.00	99,324.00
Operations and Maintenance	185,468.00	0.00	0.00	185,468.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	746.00	0.00	746.00	0.00	0.00
Support Serv - Staff & Personnel	6,272.00	0.00	0.00	6,272.00	6,272.00
Support Serv - Technology	17,354.00	0.00	0.00	17,354.00	17,354.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,232,912.00	1,406,329.00	1,826,583.00	0.00	0.00
Community Services	3,584,471.00	20,715.00	3,563,756.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,998,503.00	11,998,503.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,095,739.00	7,095,739.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	159,559,754.00	**20,902,956.00**	**127,369,131.00**	**11,287,667.00**	**2,145,052.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,571,939.19	2,240.10	40,569,699.09	0.00	0.00
Support Serv - Pupil	4,227,216.70	0.00	4,227,216.70	0.00	0.00
Support Serv - Instructional	2,782,626.91	0.00	2,782,626.91	0.00	0.00
Support Serv - Board of Ed	392,522.25	0.00	392,522.25	0.00	0.00
Support Serv - Executive Adm	490,323.62	0.00	490,323.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,763,305.61	0.00	3,763,305.61	0.00	0.00
Support Serv - Business	833,641.66	118,119.76	7,511.04	708,010.86	708,010.86
Operations and Maintenance	4,424,300.62	0.00	29,146.00	4,395,154.62	0.00
Pupil Transportation	2,478,049.28	0.00	2,478,049.28	0.00	0.00
Support Serv - Planning & Research	4,800.00	0.00	4,800.00	0.00	0.00
Support Serv - Communication	296,529.86	0.00	296,529.86	0.00	0.00
Support Serv - Staff & Personnel	520,363.84	0.00	4,213.14	516,150.70	516,150.70
Support Serv - Technology	1,202,630.46	0.00	160,329.70	1,042,300.76	1,042,300.76
Support Serv - Pupil Accounting	77,097.21	0.00	77,097.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,032,532.32	0.00	1,032,532.32	0.00	0.00
Community Services	276,176.99	454.00	275,722.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125,509.00	125,509.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,676,867.28	0.00	1,676,867.28	0.00	0.00
Support Serv - Pupil	474,564.87	0.00	474,564.87	0.00	0.00
Support Serv - Instructional	188,805.42	0.00	188,805.42	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,207.43	0.00	7,207.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,945,046.52	862,265.06	1,082,781.46	0.00	0.00
Community Services	1,915,111.35	0.00	1,915,111.35	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 **	13,813,746.71	13,813,746.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,752,825.49	5,752,825.49	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
	89,273,740.59	**20,675,160.12**	**61,936,963.53**	**6,661,616.94**	**2,266,462.32**

Michigan Department of Education
Costs for the Development of 2015-2016 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	15,237,083.36	63,856.21	15,173,227.15	0.00	0.00
Support Serv - Pupil	1,384,453.71	0.00	1,384,453.71	0.00	0.00
Support Serv - Instructional	796,897.31	1,000.00	795,897.31	0.00	0.00
Support Serv - Board of Ed	131,849.01	0.00	131,849.01	0.00	0.00
Support Serv - Executive Adm	292,774.15	0.00	292,774.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,390,711.84	0.00	1,390,711.84	0.00	0.00
Support Serv - Business	451,147.15	32,689.21	0.00	418,457.94	418,457.94
Operations and Maintenance	2,566,605.89	0.00	0.00	2,566,605.89	0.00
Pupil Transportation	1,873,415.30	3,237.55	1,870,177.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,133.16	0.00	39,133.16	0.00	0.00
Support Serv - Staff & Personnel	231,566.51	0.00	1,218.00	230,348.51	230,348.51
Support Serv - Technology	536,169.03	21,505.63	61,887.00	452,776.40	452,776.40
Support Serv - Pupil Accounting	103,272.11	0.00	103,272.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,254.24	9,255.95	582,998.29	0.00	0.00
Community Services	180,308.16	343.16	179,965.00	0.00	0.00
Payments to Government Agencies	497,677.02	497,677.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	963,343.63	509,921.64	453,421.99	0.00	0.00
Community Services	108,437.68	625.18	107,812.50	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 **	7,649,766.97	7,649,766.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	445,507.34	445,507.34	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
	35,472,373.57	**9,235,385.86**	**22,568,798.97**	**3,668,188.74**	**1,101,582.85**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,424,011.65	110,028.45	48,313,983.20	0.00	0.00
Support Serv - Pupil	5,130,392.43	0.00	5,130,392.43	0.00	0.00
Support Serv - Instructional	2,646,691.19	77,290.95	2,569,400.24	0.00	0.00
Support Serv - Board of Ed	145,296.75	0.00	145,296.75	0.00	0.00
Support Serv - Executive Adm	653,348.80	0.00	653,348.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,282,382.66	0.00	3,282,382.66	0.00	0.00
Support Serv - Business	966,845.57	150,167.90	0.00	816,677.67	816,677.67
Operations and Maintenance	6,203,299.22	108,708.93	0.00	6,094,590.29	0.00
Pupil Transportation	2,705,410.11	0.00	2,705,410.11	0.00	0.00
Support Serv - Planning & Research	7,618.65	0.00	7,618.65	0.00	0.00
Support Serv - Communication	42,443.27	0.00	42,443.27	0.00	0.00
Support Serv - Staff & Personnel	330,096.68	0.00	699.00	329,397.68	329,397.68
Support Serv - Technology	1,433,562.04	250,864.28	18,171.74	1,164,526.02	1,164,526.02
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	786,409.56	0.00	786,409.56	0.00	0.00
Community Services	661,159.31	0.00	661,159.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	5,208.27	0.00	5,208.27	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,491.59	0.00	0.00	12,491.59	12,491.59
Operations and Maintenance	71,447.41	0.00	0.00	71,447.41	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,848,881.89	868,882.76	979,999.13	0.00	0.00
Community Services	1,047,452.58	0.00	1,047,452.58	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 **	28,018,009.84	28,018,009.84	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	558,385.95	558,385.95	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,980,845.42	**30,142,339.06**	**66,349,375.70**	**8,489,130.66**	**2,323,092.96**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,445,086.82	81,244.72	88,363,842.10	0.00	0.00
Support Serv - Pupil	13,653,140.51	0.00	13,653,140.51	0.00	0.00
Support Serv - Instructional	6,752,408.46	77,274.67	6,675,133.79	0.00	0.00
Support Serv - Board of Ed	408,323.06	0.00	408,323.06	0.00	0.00
Support Serv - Executive Adm	1,226,875.74	0.00	1,226,875.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,466,919.95	0.00	7,466,919.95	0.00	0.00
Support Serv - Business	1,651,511.68	299,423.52	0.00	1,352,088.16	1,352,088.16
Operations and Maintenance	10,601,555.06	23,759.00	0.00	10,577,796.06	0.00
Pupil Transportation	6,529,939.95	0.00	6,529,939.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	364,007.02	0.00	364,007.02	0.00	0.00
Support Serv - Staff & Personnel	972,534.51	0.00	51,043.70	921,490.81	921,490.81
Support Serv - Technology	1,871,054.68	0.00	29,902.56	1,841,152.12	1,841,152.12
Support Serv - Pupil Accounting	42,424.10	0.00	42,424.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,972,380.27	0.00	1,972,380.27	0.00	0.00
Community Services	1,329,692.86	0.00	1,329,692.86	0.00	0.00
Payments to Government Agencies	129,529.04	129,529.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,335,232.82	7,570.00	4,327,662.82	0.00	0.00
Support Serv - Pupil	1,605,003.64	0.00	1,605,003.64	0.00	0.00
Support Serv - Instructional	270,919.63	0.00	270,919.63	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	128,863.06	0.00	0.00	128,863.06	0.00
Pupil Transportation	19,018.10	0.00	19,018.10	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	3,646,676.20	1,664,854.76	1,981,821.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	463,334.00	463,334.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,988,386.48	7,988,386.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	901,332.93	901,332.93	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	21,100,872.20	21,100,872.20	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	183,877,022.77	**32,737,581.32**	**136,318,051.24**	**14,821,390.21**	**4,114,731.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,241,407.37	460,361.39	21,781,045.98	0.00	0.00
Support Serv - Pupil	2,462,233.49	0.00	2,462,233.49	0.00	0.00
Support Serv - Instructional	909,425.24	2,326.10	907,099.14	0.00	0.00
Support Serv - Board of Ed	51,873.44	0.00	51,873.44	0.00	0.00
Support Serv - Executive Adm	262,879.81	1,000.00	261,879.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,783,766.07	7,586.41	1,776,179.66	0.00	0.00
Support Serv - Business	514,554.40	132,735.33	0.00	381,819.07	381,819.07
Operations and Maintenance	2,629,651.28	25.00	0.00	2,629,626.28	0.00
Pupil Transportation	2,232,272.70	493,396.00	1,738,876.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	582.39	0.00	582.39	0.00	0.00
Support Serv - Staff & Personnel	122,591.14	0.00	0.00	122,591.14	122,591.14
Support Serv - Technology	560,105.82	49,581.25	0.00	510,524.57	510,524.57
Support Serv - Pupil Accounting	109,693.61	0.00	109,693.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	729,863.26	0.00	729,863.26	0.00	0.00
Community Services	9,960.38	391.49	9,568.89	0.00	0.00
Payments to Government Agencies	12,226.44	12,226.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	238,989.51	6,653.97	232,335.54	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	7,084.75	0.00	7,084.75	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,000.00	0.00	4,387.50	612.50	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	35,225.46	946.18	34,279.28	0.00	0.00
Support Serv - Other	1,190,026.30	524,916.46	665,109.84	0.00	0.00
Community Services	591,671.01	7,831.72	583,839.29	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 **	6,693,128.60	6,693,128.60	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
	43,394,212.47	**8,393,106.34**	**31,355,932.57**	**3,645,173.56**	**1,014,934.78**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,448,857.90	429,413.81	53,019,444.09	0.00	0.00
Support Serv - Pupil	7,368,493.49	0.00	7,368,493.49	0.00	0.00
Support Serv - Instructional	3,945,395.85	20,603.01	3,924,792.84	0.00	0.00
Support Serv - Board of Ed	278,429.95	52,500.00	225,929.95	0.00	0.00
Support Serv - Executive Adm	468,747.10	259.98	468,487.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,238,233.63	2,605.25	5,235,628.38	0.00	0.00
Support Serv - Business	1,363,254.61	1,328.99	19,934.63	1,341,990.99	1,341,990.99
Operations and Maintenance	8,758,473.20	253,933.14	0.00	8,504,540.06	0.00
Pupil Transportation	5,334,927.23	0.00	5,334,927.23	0.00	0.00
Support Serv - Planning & Research	120.10	0.00	120.10	0.00	0.00
Support Serv - Communication	282,574.70	0.00	282,574.70	0.00	0.00
Support Serv - Staff & Personnel	733,137.25	1,700.00	23,688.83	707,748.42	707,748.42
Support Serv - Technology	1,157,642.98	3,204.53	19,898.88	1,134,539.57	1,134,539.57
Support Serv - Pupil Accounting	76,369.74	0.00	76,369.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,217,527.15	1,665.41	1,215,861.74	0.00	0.00
Community Services	104,763.50	3,219.60	101,543.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	103,497.09	103,497.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,557,439.65	39,821.63	1,517,618.02	0.00	0.00
Support Serv - Pupil	79,296.76	999.00	78,297.76	0.00	0.00
Support Serv - Instructional	68,847.61	0.00	68,847.61	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	319,968.24	3,328.54	316,639.70	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	186,850.00	0.00	0.00	186,850.00	0.00
Pupil Transportation	3,956.44	0.00	3,956.44	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	1,000.00	0.00	830.00	170.00	170.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,991,947.67	1,349,930.71	1,642,016.96	0.00	0.00
Community Services	2,796,064.72	14,524.16	2,781,540.56	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 **	17,397,144.16	17,397,144.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,689,399.42	3,689,399.42	0.00	0.00	0.00
Trust Funds					
All Costs *	11,650.00	0.00	11,650.00	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
	118,984,010.14	**23,369,078.43**	**83,739,092.67**	**11,875,839.04**	**3,184,448.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,591,123.45	298,692.08	48,292,431.37	0.00	0.00
Support Serv - Pupil	6,481,946.64	4,319.56	6,477,627.08	0.00	0.00
Support Serv - Instructional	2,419,489.89	5,484.90	2,414,004.99	0.00	0.00
Support Serv - Board of Ed	165,233.26	0.00	165,233.26	0.00	0.00
Support Serv - Executive Adm	674,631.16	0.00	674,631.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,522,890.34	2,230.03	4,520,660.31	0.00	0.00
Support Serv - Business	944,939.11	71,380.54	62,031.76	811,526.81	811,526.81
Operations and Maintenance	5,923,634.77	170,853.12	0.00	5,752,781.65	0.00
Pupil Transportation	3,745,637.31	10,185.44	3,735,451.87	0.00	0.00
Support Serv - Planning & Research	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Communication	147,255.38	0.00	147,255.38	0.00	0.00
Support Serv - Staff & Personnel	753,209.72	0.00	62,031.76	691,177.96	691,177.96
Support Serv - Technology	1,170,812.37	28,196.98	0.00	1,142,615.39	1,142,615.39
Support Serv - Pupil Accounting	116,978.82	0.00	116,978.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,188,846.65	15,749.86	1,173,096.79	0.00	0.00
Community Services	291,296.26	3,839.57	287,456.69	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	1,365.00	1,365.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,279,170.48	1,193,635.40	1,085,535.08	0.00	0.00
Community Services	1,783,820.97	15,743.01	1,768,077.96	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 **	15,376,958.96	15,376,958.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,216,934.42	3,216,934.42	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
	99,816,174.96	**20,415,568.87**	**71,002,504.28**	**8,398,101.81**	**2,645,320.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,122,567.50	328,285.35	38,794,282.15	0.00	0.00
Support Serv - Pupil	4,012,293.33	0.00	4,012,293.33	0.00	0.00
Support Serv - Instructional	3,380,280.92	134,095.99	3,246,184.93	0.00	0.00
Support Serv - Board of Ed	42,577.42	0.00	42,577.42	0.00	0.00
Support Serv - Executive Adm	1,019,560.57	48,503.05	971,057.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,199,997.81	0.00	4,199,997.81	0.00	0.00
Support Serv - Business	775,853.22	0.00	0.00	775,853.22	775,853.22
Operations and Maintenance	6,812,106.05	37,142.72	0.00	6,774,963.33	0.00
Pupil Transportation	2,939,267.50	18,898.69	2,920,368.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,164.46	0.00	42,164.46	0.00	0.00
Support Serv - Staff & Personnel	234,638.79	0.00	0.00	234,638.79	234,638.79
Support Serv - Technology	179,540.89	0.00	0.00	179,540.89	179,540.89
Support Serv - Pupil Accounting	76,635.47	0.00	76,635.47	0.00	0.00
Support Serv - Central - Other	85,353.80	0.00	85,353.80	0.00	0.00
Support Serv - Other	1,450,390.80	86,574.75	1,363,816.05	0.00	0.00
Community Services	111,459.36	0.00	111,459.36	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	91,259.44	0.00	0.00	91,259.44	0.00
Pupil Transportation	3,287.03	0.00	3,287.03	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	1,446,053.03	592,106.79	853,946.24	0.00	0.00
Community Services	1,144,532.05	21,111.17	1,123,420.88	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 **	17,280,999.82	17,280,999.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,803,332.46	1,803,332.46	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
	86,254,151.72	**20,351,050.79**	**57,846,845.26**	**8,056,255.67**	**1,190,032.90**

Michigan Department of Education
Costs for the Development of 2015-2016 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	27,100,590.20	0.00	27,100,590.20	0.00	0.00
Support Serv - Pupil	2,341,088.70	0.00	2,341,088.70	0.00	0.00
Support Serv - Instructional	1,496,667.85	0.00	1,496,667.85	0.00	0.00
Support Serv - Board of Ed	156,231.20	0.00	156,231.20	0.00	0.00
Support Serv - Executive Adm	209,784.66	0.00	209,784.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,060,721.53	0.00	2,060,721.53	0.00	0.00
Support Serv - Business	688,951.60	199,137.73	0.00	489,813.87	489,813.87
Operations and Maintenance	3,413,681.14	0.00	200,000.00	3,213,681.14	0.00
Pupil Transportation	1,574,144.93	0.00	1,574,144.93	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	87,384.00	0.00	10,495.14	76,888.86	76,888.86
Support Serv - Technology	531,968.11	72,453.55	0.00	459,514.56	459,514.56
Support Serv - Pupil Accounting	114,578.54	0.00	114,578.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,772.53	0.00	274,772.53	0.00	0.00
Community Services	1,475,972.81	0.00	1,475,972.81	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	231,335.93	0.00	208,853.98	22,481.95	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	1,894,709.38	877,744.17	1,016,965.21	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 **	3,597,365.20	3,597,365.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,125.55	15,125.55	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
	47,265,073.86	**4,761,826.20**	**38,240,867.28**	**4,262,380.38**	**1,026,217.29**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	98,883,214.13	378,555.79	98,504,658.34	0.00	0.00
Support Serv - Pupil	14,571,710.78	6,503.41	14,565,207.37	0.00	0.00
Support Serv - Instructional	5,573,127.39	15,656.40	5,557,470.99	0.00	0.00
Support Serv - Board of Ed	185,534.87	383.29	185,151.58	0.00	0.00
Support Serv - Executive Adm	720,794.35	7,163.16	713,631.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,711,850.16	7,489.20	7,704,360.96	0.00	0.00
Support Serv - Business	1,886,629.37	251,996.31	0.00	1,634,633.06	1,634,633.06
Operations and Maintenance	11,500,497.23	60,252.27	0.00	11,440,244.96	0.00
Pupil Transportation	6,957,390.21	386,149.36	6,571,240.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	222,088.86	0.00	222,088.86	0.00	0.00
Support Serv - Staff & Personnel	2,416,773.85	2,212.19	21,600.00	2,392,961.66	2,392,961.66
Support Serv - Technology	2,858,445.57	681,322.90	245,468.93	1,931,653.74	1,931,653.74
Support Serv - Pupil Accounting	177,052.55	1,023.14	176,029.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,227.64	1,065.02	131,162.62	0.00	0.00
Community Services	2,606,654.02	20,921.36	2,585,732.66	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	8,000.00	8,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	200,207.00	0.00	200,207.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,250.00	0.00	4,250.00	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	56,182.73	0.00	0.00	56,182.73	56,182.73
Operations and Maintenance	392,168.86	0.00	310,601.60	81,567.26	0.00
Pupil Transportation	116,558.37	0.00	116,558.37	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	5,612,844.89	304,322.87	5,308,522.02	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 **	78,480,777.07	78,480,777.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,070,935.36	1,070,935.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	242,349,915.26	**81,688,729.10**	**143,123,942.75**	**17,537,243.41**	**6,015,431.19**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,077,860.02	4,977.85	14,072,882.17	0.00	0.00
Support Serv - Pupil	1,546,035.08	0.00	1,546,035.08	0.00	0.00
Support Serv - Instructional	419,370.08	12,935.00	406,435.08	0.00	0.00
Support Serv - Board of Ed	387,459.94	0.00	387,459.94	0.00	0.00
Support Serv - Executive Adm	482,481.24	0.00	482,481.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,250,211.63	0.00	1,250,211.63	0.00	0.00
Support Serv - Business	337,916.78	4,449.34	0.00	333,467.44	333,467.44
Operations and Maintenance	2,056,596.71	0.00	0.00	2,056,596.71	0.00
Pupil Transportation	859,317.82	0.00	859,317.82	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	11,269.37	0.00	0.00	11,269.37	11,269.37
Support Serv - Technology	337,482.91	0.00	0.00	337,482.91	337,482.91
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	235,105.08	0.00	235,105.08	0.00	0.00
Community Services	28,707.10	0.00	28,707.10	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	7,005.93	0.00	7,005.93	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,507.89	224,720.61	392,787.28	0.00	0.00
Community Services	676,751.92	0.00	676,751.92	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 **	2,712,215.02	2,712,215.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	284,612.57	284,612.57	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
	26,327,907.09	**3,243,910.39**	**20,345,180.27**	**2,738,816.43**	**682,219.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,231,739.94	21,546.69	19,210,193.25	0.00	0.00
Support Serv - Pupil	1,566,362.26	0.00	1,566,362.26	0.00	0.00
Support Serv - Instructional	1,495,007.08	0.00	1,495,007.08	0.00	0.00
Support Serv - Board of Ed	84,361.52	0.00	84,361.52	0.00	0.00
Support Serv - Executive Adm	414,659.53	0.00	414,659.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,277,389.38	0.00	2,277,389.38	0.00	0.00
Support Serv - Business	497,577.92	0.00	0.00	497,577.92	497,577.92
Operations and Maintenance	3,249,510.56	38,099.97	15,250.00	3,196,160.59	0.00
Pupil Transportation	788,197.82	183,394.00	604,803.82	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	299,947.43	0.00	0.00	299,947.43	299,947.43
Support Serv - Technology	86,394.29	0.00	0.00	86,394.29	86,394.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	46,451.27	0.00	46,451.27	0.00	0.00
Support Serv - Other	332,261.27	0.00	332,261.27	0.00	0.00
Community Services	205,103.05	0.00	205,103.05	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	1,840,146.16	0.00	1,840,146.16	0.00	0.00
Support Serv - Pupil	375,269.56	0.00	375,269.56	0.00	0.00
Support Serv - Instructional	148,464.63	0.00	148,464.63	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	59,924.26	0.00	59,924.26	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,586.81	0.00	0.00	1,586.81	0.00
Pupil Transportation	33,465.79	0.00	33,465.79	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	1,358,470.03	597,466.05	761,003.98	0.00	0.00
Community Services	1,101,585.94	0.00	1,101,585.94	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 **	2,649,372.50	2,649,372.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,057,048.83	1,057,048.83	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
	39,200,297.83	**4,546,928.04**	**30,571,702.75**	**4,081,667.04**	**883,919.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	105,169,676.53	77,741.58	105,091,934.95	0.00	0.00
Support Serv - Pupil	12,887,517.02	0.00	12,887,517.02	0.00	0.00
Support Serv - Instructional	4,822,412.50	22,466.40	4,799,946.10	0.00	0.00
Support Serv - Board of Ed	236,895.62	0.00	236,895.62	0.00	0.00
Support Serv - Executive Adm	502,155.63	0.00	502,155.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,656,527.97	0.00	8,656,527.97	0.00	0.00
Support Serv - Business	2,076,862.90	59,519.47	149,031.52	1,868,311.91	1,868,311.91
Operations and Maintenance	10,081,398.36	95,557.56	0.00	9,985,840.80	0.00
Pupil Transportation	6,148,166.50	0.00	6,148,166.50	0.00	0.00
Support Serv - Planning & Research	30,964.78	0.00	30,964.78	0.00	0.00
Support Serv - Communication	438,560.23	2,046.00	436,514.23	0.00	0.00
Support Serv - Staff & Personnel	935,683.02	407.74	5,917.74	929,357.54	929,357.54
Support Serv - Technology	2,272,123.94	163,014.36	0.00	2,109,109.58	2,109,109.58
Support Serv - Pupil Accounting	329,680.59	0.00	329,680.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,062,920.43	0.00	2,062,920.43	0.00	0.00
Community Services	137,954.98	0.00	137,954.98	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	437,899.05	0.00	437,899.05	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,663.77	0.00	8,663.77	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	14,481.79	0.00	0.00	14,481.79	14,481.79
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,569,035.37	1,933,847.24	2,635,188.13	0.00	0.00
Community Services	2,133,531.86	26,449.50	2,107,082.36	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 **	17,998,605.49	17,998,605.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,126,434.42	8,126,434.42	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
	190,078,152.75	**28,506,089.76**	**146,664,961.37**	**14,907,101.62**	**4,921,260.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,881,945.00	40,112.00	58,841,833.00	0.00	0.00
Support Serv - Pupil	10,940,176.00	3,865.00	10,936,311.00	0.00	0.00
Support Serv - Instructional	3,562,874.00	16,848.00	3,546,026.00	0.00	0.00
Support Serv - Board of Ed	317,906.00	0.00	317,906.00	0.00	0.00
Support Serv - Executive Adm	1,287,901.00	546.00	1,287,355.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,318,324.00	484.00	6,317,840.00	0.00	0.00
Support Serv - Business	1,010,965.00	241,288.00	0.00	769,677.00	769,677.00
Operations and Maintenance	10,115,795.00	91,219.00	35.00	10,024,541.00	0.00
Pupil Transportation	4,994,437.00	259.00	4,994,178.00	0.00	0.00
Support Serv - Planning & Research	371,344.00	0.00	371,344.00	0.00	0.00
Support Serv - Communication	270,424.00	0.00	270,424.00	0.00	0.00
Support Serv - Staff & Personnel	399,284.00	0.00	0.00	399,284.00	399,284.00
Support Serv - Technology	2,338,972.00	198,626.00	212,140.00	1,928,206.00	1,928,206.00
Support Serv - Pupil Accounting	232,794.00	0.00	232,794.00	0.00	0.00
Support Serv - Central - Other	521,780.00	114,784.00	406,996.00	0.00	0.00
Support Serv - Other	1,184,931.00	1,000.00	1,183,931.00	0.00	0.00
Community Services	87,537.00	855.00	86,682.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	33,092.00	10,435.00	22,657.00	0.00	0.00
Special Revenue Funds					
Instructional	2,526,748.00	0.00	2,526,748.00	0.00	0.00
Support Serv - Pupil	1,153,519.00	0.00	1,153,519.00	0.00	0.00
Support Serv - Instructional	764,732.00	15,358.00	749,374.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	391,078.00	0.00	0.00	391,078.00	0.00
Pupil Transportation	188,852.00	9.00	188,843.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,871,958.00	2,212,198.00	2,659,760.00	0.00	0.00
Community Services	3,394,004.00	6,068.00	3,387,936.00	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 **	29,165,627.00	29,165,627.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,219,276.00	15,219,276.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	160,710,275.00	**47,502,857.00**	**99,694,632.00**	**13,512,786.00**	**3,097,167.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63900 Sarah J. Webber Media Arts Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	317,385.57	14,575.85	302,809.72	0.00	0.00
Support Serv - Pupil	48,188.67	0.00	48,188.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	138,204.26	0.00	138,204.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,432.96	0.00	109,432.96	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	327,115.75	1,869.00	0.00	325,246.75	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	20,661.87	0.00	0.00	20,661.87	20,661.87
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,991.48	67,275.28	9,716.20	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 **	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
	1,037,980.56	**83,720.13**	**608,351.81**	**345,908.62**	**20,661.87**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,704,301.00	0.00	1,704,301.00	0.00	0.00
Support Serv - Pupil	167,936.00	0.00	167,936.00	0.00	0.00
Support Serv - Instructional	104,269.00	0.00	104,269.00	0.00	0.00
Support Serv - Board of Ed	97,506.00	0.00	97,506.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,114.00	0.00	391,114.00	0.00	0.00
Support Serv - Business	63,469.00	0.00	0.00	63,469.00	63,469.00
Operations and Maintenance	466,422.00	0.00	0.00	466,422.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	181,330.00	0.00	0.00	181,330.00	181,330.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,190.00	4,190.00	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
	3,180,537.00	**4,190.00**	**2,465,126.00**	**711,221.00**	**244,799.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63903 Academy of Southfield
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,280,910.00	38,942.00	1,241,968.00	0.00	0.00
Support Serv - Pupil	169,626.00	0.00	169,626.00	0.00	0.00
Support Serv - Instructional	42,223.00	0.00	42,223.00	0.00	0.00
Support Serv - Board of Ed	71,500.00	0.00	71,500.00	0.00	0.00
Support Serv - Executive Adm	72,573.00	0.00	72,573.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	725,688.00	8,165.00	717,523.00	0.00	0.00
Support Serv - Business	2,293.00	0.00	0.00	2,293.00	2,293.00
Operations and Maintenance	561,972.00	0.00	0.00	561,972.00	0.00
Pupil Transportation	87,513.00	0.00	87,513.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,366.00	0.00	12,366.00	0.00	0.00
Support Serv - Staff & Personnel	2,686.00	0.00	2,686.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,951.00	0.00	19,951.00	0.00	0.00
Community Services	91,440.00	0.00	91,440.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,290.00	153,329.00	13,961.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,308,031.00	**200,436.00**	**2,543,330.00**	**564,265.00**	**2,293.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,889,998.61	7.59	4,889,991.02	0.00	0.00
Support Serv - Pupil	624,993.29	0.00	624,993.29	0.00	0.00
Support Serv - Instructional	665,030.34	0.00	665,030.34	0.00	0.00
Support Serv - Board of Ed	23,091.90	0.00	23,091.90	0.00	0.00
Support Serv - Executive Adm	628,185.96	0.00	628,185.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	746,759.65	0.00	746,759.65	0.00	0.00
Support Serv - Business	333,492.60	3,962.76	0.00	329,529.84	329,529.84
Operations and Maintenance	2,543,029.64	0.00	130,988.41	2,412,041.23	0.00
Pupil Transportation	84,522.50	0.00	84,522.50	0.00	0.00
Support Serv - Planning & Research	328.87	0.00	328.87	0.00	0.00
Support Serv - Communication	25,766.65	0.00	25,766.65	0.00	0.00
Support Serv - Staff & Personnel	179,511.87	0.00	6,487.73	173,024.14	173,024.14
Support Serv - Technology	94,420.13	0.00	0.00	94,420.13	94,420.13
Support Serv - Pupil Accounting	45,670.92	0.00	45,670.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	91,769.25	571.70	91,197.55	0.00	0.00
Community Services	126,828.52	0.00	126,828.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,800.00	2,800.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	649,769.32	503,674.32	146,095.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	11,755,970.02	**511,016.37**	**8,235,938.31**	**3,009,015.34**	**596,974.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,073,161.41	14,506.66	1,058,654.75	0.00	0.00
Support Serv - Pupil	75,773.07	0.00	75,773.07	0.00	0.00
Support Serv - Instructional	59,299.56	0.00	59,299.56	0.00	0.00
Support Serv - Board of Ed	225,081.30	0.00	225,081.30	0.00	0.00
Support Serv - Executive Adm	77,916.24	0.00	77,916.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,133.63	1,410.79	348,722.84	0.00	0.00
Support Serv - Business	3,794.15	0.00	0.00	3,794.15	3,794.15
Operations and Maintenance	370,508.94	135,495.47	0.00	235,013.47	0.00
Pupil Transportation	19,037.00	0.00	19,037.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	183.35	0.00	0.00	183.35	183.35
Support Serv - Technology	29,126.38	2,800.00	3,419.87	22,906.51	22,906.51
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	0.00	0.00	0.00	0.00	0.00
Community Services	4,546.36	0.00	4,546.36	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	136,127.89	102,326.80	33,801.09	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
	2,424,689.28	**256,539.72**	**1,906,252.08**	**261,897.48**	**26,884.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63909 Oakside Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,117,476.00	0.00	2,117,476.00	0.00	0.00
Support Serv - Pupil	116,780.00	0.00	116,780.00	0.00	0.00
Support Serv - Instructional	557,571.00	0.00	557,571.00	0.00	0.00
Support Serv - Board of Ed	85,283.00	0.00	85,283.00	0.00	0.00
Support Serv - Executive Adm	151,313.00	0.00	151,313.00	0.00	0.00
Support Serv - Grant Writer	12,677.00	0.00	12,677.00	0.00	0.00
Support Serv - School Adm	479,282.00	0.00	479,282.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,261,676.00	0.00	22,356.00	1,239,320.00	0.00
Pupil Transportation	500.00	0.00	500.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,804.00	0.00	38,804.00	0.00	0.00
Support Serv - Staff & Personnel	134,922.00	0.00	0.00	134,922.00	134,922.00
Support Serv - Technology	34,780.00	0.00	0.00	34,780.00	34,780.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	215,710.00	0.00	215,710.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,330.00	0.00	252,330.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,539,135.00	**0.00**	**4,065,219.00**	**1,473,916.00**	**234,596.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,714,326.99	4,434.05	3,709,892.94	0.00	0.00
Support Serv - Pupil	373,363.42	0.00	373,363.42	0.00	0.00
Support Serv - Instructional	479,500.90	361.07	479,139.83	0.00	0.00
Support Serv - Board of Ed	337,319.17	0.00	337,319.17	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	546,642.03	190.46	546,451.57	0.00	0.00
Support Serv - Business	237,558.29	3,319.55	0.00	234,238.74	234,238.74
Operations and Maintenance	579,259.03	20,913.44	0.00	558,345.59	0.00
Pupil Transportation	139,062.92	0.00	139,062.92	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	115,093.46	0.00	0.00	115,093.46	115,093.46
Support Serv - Technology	117,285.18	57,311.00	0.00	59,974.18	59,974.18
Support Serv - Pupil Accounting	88,839.00	0.00	88,839.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,735.00	0.00	13,735.00	0.00	0.00
Community Services	56,392.11	0.00	56,392.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	183,402.90	149,437.74	33,965.16	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	525,332.29	2,946.10	522,386.19	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 **	757,366.00	757,366.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,264,478.69	**996,279.41**	**6,300,547.31**	**967,651.97**	**409,306.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,271,911.54	23,684.12	4,248,227.42	0.00	0.00
Support Serv - Pupil	184,970.14	0.00	184,970.14	0.00	0.00
Support Serv - Instructional	758,774.74	69,786.63	688,988.11	0.00	0.00
Support Serv - Board of Ed	8,942.50	0.00	8,942.50	0.00	0.00
Support Serv - Executive Adm	195,040.79	0.00	195,040.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	509,196.24	0.00	509,196.24	0.00	0.00
Support Serv - Business	213,576.07	2,565.99	7,549.00	203,461.08	203,461.08
Operations and Maintenance	551,602.29	8,440.86	9,435.00	533,726.43	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,943.74	0.00	20,943.74	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	504,851.50	504,851.50	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
	7,219,809.55	**609,329.10**	**5,873,292.94**	**737,187.51**	**203,461.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,464,452.14	1,952.00	2,462,500.14	0.00	0.00
Support Serv - Pupil	164,254.67	0.00	164,254.67	0.00	0.00
Support Serv - Instructional	89,793.95	0.00	89,793.95	0.00	0.00
Support Serv - Board of Ed	9,975.00	0.00	9,975.00	0.00	0.00
Support Serv - Executive Adm	307,842.97	0.00	307,842.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	337,150.33	0.00	337,150.33	0.00	0.00
Support Serv - Business	872,643.52	13,889.41	2,713.00	856,041.11	856,041.11
Operations and Maintenance	1,302,059.58	211,262.96	0.00	1,090,796.62	0.00
Pupil Transportation	44,525.09	0.00	44,525.09	0.00	0.00
Support Serv - Planning & Research	12,687.79	0.00	12,687.79	0.00	0.00
Support Serv - Communication	10,074.00	0.00	10,074.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,131.95	0.00	0.00	55,131.95	55,131.95
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	9,417.79	0.00	9,417.79	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	502,986.55	448,030.14	54,956.41	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 **	303,681.76	303,681.76	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
	6,486,677.09	**978,816.27**	**3,505,891.14**	**2,001,969.68**	**911,173.06**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,545,644.00	0.00	3,545,644.00	0.00	0.00
Support Serv - Pupil	189,300.00	0.00	189,300.00	0.00	0.00
Support Serv - Instructional	655,352.00	0.00	655,352.00	0.00	0.00
Support Serv - Board of Ed	98,306.00	0.00	98,306.00	0.00	0.00
Support Serv - Executive Adm	259,764.00	0.00	259,764.00	0.00	0.00
Support Serv - Grant Writer	32,239.00	0.00	32,239.00	0.00	0.00
Support Serv - School Adm	459,070.00	0.00	459,070.00	0.00	0.00
Support Serv - Business	106,092.00	0.00	0.00	106,092.00	106,092.00
Operations and Maintenance	1,291,646.00	0.00	0.00	1,291,646.00	0.00
Pupil Transportation	1,700.00	0.00	1,700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,992.00	0.00	44,992.00	0.00	0.00
Support Serv - Staff & Personnel	137,785.00	0.00	0.00	137,785.00	137,785.00
Support Serv - Technology	88,449.00	0.00	0.00	88,449.00	88,449.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,747.00	0.00	24,747.00	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	364,167.00	17,065.00	347,102.00	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
	7,299,253.00	**17,065.00**	**5,658,216.00**	**1,623,972.00**	**332,326.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,684,412.00	88,421.00	5,595,991.00	0.00	0.00
Support Serv - Pupil	751,148.00	1,977.00	749,171.00	0.00	0.00
Support Serv - Instructional	700,409.00	12,093.00	688,316.00	0.00	0.00
Support Serv - Board of Ed	34,740.00	0.00	34,740.00	0.00	0.00
Support Serv - Executive Adm	674,015.00	0.00	674,015.00	0.00	0.00
Support Serv - Grant Writer	53,767.00	0.00	53,767.00	0.00	0.00
Support Serv - School Adm	687,405.00	659.00	686,746.00	0.00	0.00
Support Serv - Business	594,032.00	29,355.00	6,124.00	558,553.00	558,553.00
Operations and Maintenance	1,342,577.00	146,582.00	125,311.00	1,070,684.00	0.00
Pupil Transportation	43,636.00	0.00	43,636.00	0.00	0.00
Support Serv - Planning & Research	94,422.00	0.00	94,422.00	0.00	0.00
Support Serv - Communication	160,346.00	0.00	160,346.00	0.00	0.00
Support Serv - Staff & Personnel	165,399.00	0.00	3,679.76	161,719.24	161,719.24
Support Serv - Technology	71,300.00	14,719.00	0.00	56,581.00	56,581.00
Support Serv - Pupil Accounting	35,252.00	0.00	35,252.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,961.00	7,513.00	86,448.00	0.00	0.00
Community Services	57,454.00	0.00	57,454.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	428,986.00	410,355.00	18,631.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,894.00	0.00	11,894.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,593.00	188,351.00	462,242.00	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 **	1,016,800.00	1,016,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,352,548.00	**1,916,825.00**	**9,588,185.76**	**1,847,537.24**	**776,853.24**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,313,254.23	49,055.27	2,264,198.96	0.00	0.00
Support Serv - Pupil	301,042.40	0.00	301,042.40	0.00	0.00
Support Serv - Instructional	103,916.35	0.00	103,916.35	0.00	0.00
Support Serv - Board of Ed	37,838.57	0.00	37,838.57	0.00	0.00
Support Serv - Executive Adm	643,273.51	0.00	643,273.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	298,849.84	6,984.26	291,865.58	0.00	0.00
Support Serv - Business	14,321.36	9,021.07	0.00	5,300.29	5,300.29
Operations and Maintenance	643,291.51	9,316.00	10,153.00	623,822.51	0.00
Pupil Transportation	16,878.73	0.00	16,878.73	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	1,055.84	0.00	0.00	1,055.84	1,055.84
Support Serv - Technology	4,837.70	0.00	0.00	4,837.70	4,837.70
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	10,252.91	0.00	10,252.91	0.00	0.00
Community Services	31,027.78	0.00	31,027.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	301,348.81	301,348.81	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	284,602.99	232,169.98	52,433.01	0.00	0.00
Community Services	5,376.70	0.00	5,376.70	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 **	432,452.60	432,452.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,966,986.03	1,966,986.03	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
	7,410,607.86	**3,007,334.02**	**3,768,257.50**	**635,016.34**	**11,193.83**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63916 Academy of Waterford
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	781,880.16	25,111.00	756,769.16	0.00	0.00
Support Serv - Pupil	181,809.11	0.00	181,809.11	0.00	0.00
Support Serv - Instructional	33,734.93	0.00	33,734.93	0.00	0.00
Support Serv - Board of Ed	83,182.02	258.04	82,923.98	0.00	0.00
Support Serv - Executive Adm	45,247.41	0.00	45,247.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,007.00	4,144.25	135,862.75	0.00	0.00
Support Serv - Business	1,845.84	0.00	0.00	1,845.84	1,845.84
Operations and Maintenance	321,256.36	1,144.00	0.00	320,112.36	0.00
Pupil Transportation	108,854.12	0.00	108,854.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,262.71	0.00	5,262.71	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	13,112.65	0.00	13,112.65	0.00	0.00
Community Services	350.00	0.00	350.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,974.37	68,105.93	13,868.44	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
	1,799,431.70	**98,763.22**	**1,378,710.28**	**321,958.20**	**1,845.84**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,904,081.05	31,520.33	3,872,560.72	0.00	0.00
Support Serv - Pupil	529,607.29	0.00	529,607.29	0.00	0.00
Support Serv - Instructional	236,556.86	0.00	236,556.86	0.00	0.00
Support Serv - Board of Ed	215,817.69	0.00	215,817.69	0.00	0.00
Support Serv - Executive Adm	1,475,139.69	0.00	1,475,139.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,435.18	0.00	490,435.18	0.00	0.00
Support Serv - Business	215,505.31	124,554.09	0.00	90,951.22	90,951.22
Operations and Maintenance	656,788.23	0.00	0.00	656,788.23	0.00
Pupil Transportation	397,767.53	0.00	397,767.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,657.20	0.00	60,657.20	0.00	0.00
Support Serv - Staff & Personnel	4,120.92	0.00	0.00	4,120.92	4,120.92
Support Serv - Technology	48,490.63	0.00	8,911.91	39,578.72	39,578.72
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	66,939.26	0.00	66,939.26	0.00	0.00
Community Services	28,023.91	0.00	28,023.91	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	527,418.77	5,661.10	521,757.67	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 **	2,359,582.69	2,359,582.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,227,556.21	**2,521,318.21**	**7,914,798.91**	**791,439.09**	**134,650.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,994,938.00	0.00	2,994,938.00	0.00	0.00
Support Serv - Pupil	186,547.00	0.00	186,547.00	0.00	0.00
Support Serv - Instructional	526,134.00	0.00	526,134.00	0.00	0.00
Support Serv - Board of Ed	110,550.00	0.00	110,550.00	0.00	0.00
Support Serv - Executive Adm	242,200.00	0.00	242,200.00	0.00	0.00
Support Serv - Grant Writer	31,173.00	0.00	31,173.00	0.00	0.00
Support Serv - School Adm	394,358.00	0.00	394,358.00	0.00	0.00
Support Serv - Business	102,583.00	0.00	0.00	102,583.00	102,583.00
Operations and Maintenance	1,204,313.00	0.00	0.00	1,204,313.00	0.00
Pupil Transportation	19,361.00	0.00	19,361.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,023.00	0.00	40,023.00	0.00	0.00
Support Serv - Staff & Personnel	133,228.00	0.00	0.00	133,228.00	133,228.00
Support Serv - Technology	85,524.00	0.00	0.00	85,524.00	85,524.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,929.00	0.00	23,929.00	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	255,321.00	14,429.00	240,892.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,350,182.00	**14,429.00**	**4,810,105.00**	**1,525,648.00**	**321,335.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	590,601.29	91,119.00	499,482.29	0.00	0.00
Support Serv - Pupil	64,191.29	0.00	64,191.29	0.00	0.00
Support Serv - Instructional	54,631.48	0.00	54,631.48	0.00	0.00
Support Serv - Board of Ed	128,070.07	0.00	128,070.07	0.00	0.00
Support Serv - Executive Adm	124,096.67	0.00	124,096.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,510.09	0.00	152,510.09	0.00	0.00
Support Serv - Business	36,377.42	0.00	837.81	35,539.61	35,539.61
Operations and Maintenance	323,974.00	2,232.00	13,789.92	307,952.08	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	1,587.60	0.00	1,587.60	0.00	0.00
Support Serv - Staff & Personnel	27,958.74	0.00	1,065.13	26,893.61	26,893.61
Support Serv - Technology	66,218.00	0.00	1,585.48	64,632.52	64,632.52
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	0.00	0.00	0.00	0.00	0.00
Community Services	5,220.25	0.00	5,220.25	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	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
	1,575,436.90	**93,351.00**	**1,047,068.08**	**435,017.82**	**127,065.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,680,562.00	81,257.00	3,599,305.00	0.00	0.00
Support Serv - Pupil	287,774.00	0.00	287,774.00	0.00	0.00
Support Serv - Instructional	146,383.00	0.00	146,383.00	0.00	0.00
Support Serv - Board of Ed	101,747.00	0.00	101,747.00	0.00	0.00
Support Serv - Executive Adm	863,519.00	0.00	863,519.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	933,629.00	610.00	933,019.00	0.00	0.00
Support Serv - Business	104,645.00	91,902.00	0.00	12,743.00	12,743.00
Operations and Maintenance	1,263,156.00	10,000.00	173,495.00	1,079,661.00	0.00
Pupil Transportation	805,209.00	0.00	805,209.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,108.00	0.00	15,108.00	0.00	0.00
Support Serv - Technology	149,357.00	27,573.00	0.00	121,784.00	121,784.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,506.00	0.00	43,506.00	0.00	0.00
Community Services	56,756.00	0.00	56,756.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	78,156.00	78,156.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	702,395.00	515,716.00	186,679.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	266,977.00	266,977.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,498,879.00	**1,072,191.00**	**7,212,500.00**	**1,214,188.00**	**134,527.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,792,330.00	0.00	2,792,330.00	0.00	0.00
Support Serv - Pupil	151,457.00	0.00	151,457.00	0.00	0.00
Support Serv - Instructional	485,252.00	0.00	485,252.00	0.00	0.00
Support Serv - Board of Ed	91,408.00	0.00	91,408.00	0.00	0.00
Support Serv - Executive Adm	227,259.00	0.00	227,259.00	0.00	0.00
Support Serv - Grant Writer	27,343.00	0.00	27,343.00	0.00	0.00
Support Serv - School Adm	522,607.00	0.00	522,607.00	0.00	0.00
Support Serv - Business	93,311.00	0.00	0.00	93,311.00	93,311.00
Operations and Maintenance	1,290,141.00	0.00	0.00	1,290,141.00	0.00
Pupil Transportation	7,689.00	0.00	7,689.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,218.00	0.00	35,218.00	0.00	0.00
Support Serv - Staff & Personnel	118,014.00	0.00	0.00	118,014.00	118,014.00
Support Serv - Technology	75,015.00	0.00	0.00	75,015.00	75,015.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,766.00	0.00	21,766.00	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	354,983.00	15,077.00	339,906.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,293,793.00	**15,077.00**	**4,702,235.00**	**1,576,481.00**	**286,340.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,543,331.47	29,592.52	1,513,738.95	0.00	0.00
Support Serv - Pupil	81,666.25	0.00	81,666.25	0.00	0.00
Support Serv - Instructional	40,077.51	0.00	40,077.51	0.00	0.00
Support Serv - Board of Ed	15,719.13	0.00	15,719.13	0.00	0.00
Support Serv - Executive Adm	337,770.35	0.00	337,770.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,864.52	0.00	194,864.52	0.00	0.00
Support Serv - Business	4,259.01	4,077.01	0.00	182.00	182.00
Operations and Maintenance	416,012.80	0.00	0.00	416,012.80	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	13,338.76	0.00	13,338.76	0.00	0.00
Support Serv - Staff & Personnel	5,208.33	0.00	653.99	4,554.34	4,554.34
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	32,680.50	0.00	32,680.50	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	80,685.26	4,921.62	75,763.64	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 **	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
	2,765,613.89	**38,591.15**	**2,306,273.60**	**420,749.14**	**4,736.34**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,957,146.00	86,391.00	1,870,755.00	0.00	0.00
Support Serv - Pupil	81,111.00	0.00	81,111.00	0.00	0.00
Support Serv - Instructional	16,370.00	0.00	16,370.00	0.00	0.00
Support Serv - Board of Ed	21,636.00	0.00	21,636.00	0.00	0.00
Support Serv - Executive Adm	180,130.00	0.00	180,130.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,930.00	0.00	607,930.00	0.00	0.00
Support Serv - Business	12,691.00	7,376.00	0.00	5,315.00	5,315.00
Operations and Maintenance	624,709.00	0.00	0.00	624,709.00	0.00
Pupil Transportation	32,922.00	0.00	32,922.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,338.00	0.00	48,338.00	0.00	0.00
Support Serv - Staff & Personnel	32,990.00	0.00	0.00	32,990.00	32,990.00
Support Serv - Technology	21,520.00	18,933.00	0.00	2,587.00	2,587.00
Support Serv - Pupil Accounting	0.00	0.00	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	6,235.00	0.00	6,235.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,522.00	168,341.00	15,181.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,827,250.00	**281,041.00**	**2,880,608.00**	**665,601.00**	**40,892.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63925 Taylor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,766,444.70	61,343.65	1,705,101.05	0.00	0.00
Support Serv - Pupil	88,717.92	0.00	88,717.92	0.00	0.00
Support Serv - Instructional	27,542.42	0.00	27,542.42	0.00	0.00
Support Serv - Board of Ed	38,308.05	0.00	38,308.05	0.00	0.00
Support Serv - Executive Adm	579,779.30	0.00	579,779.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,272.40	4,039.41	264,232.99	0.00	0.00
Support Serv - Business	16,370.38	13,319.78	0.00	3,050.60	3,050.60
Operations and Maintenance	587,530.29	4,094.00	26,582.08	556,854.21	0.00
Pupil Transportation	5,505.28	0.00	5,505.28	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	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Technology	54,709.19	3,893.90	0.00	50,815.29	50,815.29
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	120.00	0.00	120.00	0.00	0.00
Community Services	115,900.50	0.00	115,900.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,715.88	5,715.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,030.60	0.00	236,030.60	0.00	0.00
Community Services	1,058.19	1,058.19	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,794,505.10	**93,464.81**	**3,090,320.19**	**610,720.10**	**53,865.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63926 Faxon Language Immersion Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	314,977.27	504.61	314,472.66	0.00	0.00
Support Serv - Pupil	2,598.75	0.00	2,598.75	0.00	0.00
Support Serv - Instructional	41,378.50	24,906.48	16,472.02	0.00	0.00
Support Serv - Board of Ed	38,261.66	0.00	38,261.66	0.00	0.00
Support Serv - Executive Adm	54,745.95	0.00	54,745.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	104,055.28	8,744.48	95,310.80	0.00	0.00
Support Serv - Business	11,777.76	815.38	10,250.00	712.38	712.38
Operations and Maintenance	216,714.91	4,226.00	0.00	212,488.91	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	3,465.00	0.00	3,465.00	0.00	0.00
Support Serv - Staff & Personnel	20,431.32	0.00	0.00	20,431.32	20,431.32
Support Serv - Technology	8,793.33	0.00	0.00	8,793.33	8,793.33
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	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	1,024.00	1,024.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	818,223.73	**40,220.95**	**535,576.84**	**242,425.94**	**29,937.03**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,335,947.70	3,689.47	1,332,258.23	0.00	0.00
Support Serv - Pupil	55,435.25	0.00	55,435.25	0.00	0.00
Support Serv - Instructional	210.01	0.00	210.01	0.00	0.00
Support Serv - Board of Ed	96,993.42	0.00	96,993.42	0.00	0.00
Support Serv - Executive Adm	532,250.18	0.00	532,250.18	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	346,457.59	165,737.72	15,356.25	165,363.62	165,363.62
Operations and Maintenance	802,574.30	0.00	0.00	802,574.30	0.00
Pupil Transportation	4,893.30	0.00	4,893.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,986.34	0.00	41,986.34	0.00	0.00
Support Serv - Staff & Personnel	87,572.82	0.00	0.00	87,572.82	87,572.82
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	172,324.63	150,164.23	22,160.40	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 **	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
	3,476,645.54	**319,591.42**	**2,101,543.38**	**1,055,510.74**	**252,936.44**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63928 Momentum Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	430,144.57	51,183.89	378,960.68	0.00	0.00
Support Serv - Pupil	27,700.56	0.00	27,700.56	0.00	0.00
Support Serv - Instructional	11,055.63	0.00	11,055.63	0.00	0.00
Support Serv - Board of Ed	26,567.06	0.00	26,567.06	0.00	0.00
Support Serv - Executive Adm	80,277.57	0.00	80,277.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	154,432.64	0.00	154,432.64	0.00	0.00
Support Serv - Business	514.28	0.00	300.00	214.28	214.28
Operations and Maintenance	243,167.22	89,042.04	35,665.07	118,460.11	0.00
Pupil Transportation	31,000.00	0.00	31,000.00	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	3,880.00	0.00	3,880.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,535.57	45,685.25	16,850.32	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 **	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
	1,071,275.10	**185,911.18**	**766,689.53**	**118,674.39**	**214.28**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63929 Waterford Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	417,685.06	109,445.00	308,240.06	0.00	0.00
Support Serv - Pupil	7,077.75	0.00	7,077.75	0.00	0.00
Support Serv - Instructional	7,194.21	6,959.21	235.00	0.00	0.00
Support Serv - Board of Ed	15,727.85	0.00	15,727.85	0.00	0.00
Support Serv - Executive Adm	96,103.71	0.00	96,103.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	62,644.13	2,505.19	60,138.94	0.00	0.00
Support Serv - Business	11,084.63	6,798.00	2,730.00	1,556.63	1,556.63
Operations and Maintenance	194,308.26	4,552.18	0.00	189,756.08	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	12,339.96	0.00	0.00	12,339.96	12,339.96
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	12,527.00	0.00	12,527.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	836,692.56	**130,259.58**	**502,780.31**	**203,652.67**	**13,896.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63930 Nexus Academy of Royal Oak
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	538,540.84	0.00	538,540.84	0.00	0.00
Support Serv - Pupil	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Instructional	46,244.57	0.00	46,244.57	0.00	0.00
Support Serv - Board of Ed	21,605.06	0.00	21,605.06	0.00	0.00
Support Serv - Executive Adm	38,580.54	0.00	38,580.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	245,712.38	0.00	245,712.38	0.00	0.00
Support Serv - Business	51,514.97	0.00	0.00	51,514.97	51,514.97
Operations and Maintenance	459,334.08	0.00	0.00	459,334.08	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	3,141.48	0.00	3,141.48	0.00	0.00
Support Serv - Staff & Personnel	10,215.74	0.00	0.00	10,215.74	10,215.74
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
	1,449,889.66	**0.00**	**903,824.87**	**546,064.79**	**86,730.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63931 Oakland FlexTech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	311,767.00	116,008.00	195,759.00	0.00	0.00
Support Serv - Pupil	36,579.00	0.00	36,579.00	0.00	0.00
Support Serv - Instructional	13,897.00	0.00	13,897.00	0.00	0.00
Support Serv - Board of Ed	44,677.00	0.00	44,677.00	0.00	0.00
Support Serv - Executive Adm	51,985.00	0.00	51,985.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,733.00	0.00	92,733.00	0.00	0.00
Support Serv - Business	9,774.00	0.00	9,734.00	40.00	40.00
Operations and Maintenance	265,262.00	0.00	0.00	265,262.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,025.00	0.00	36,025.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	129,719.00	8,155.00	79,425.00	42,139.00	42,139.00
Support Serv - Pupil Accounting	0.00	0.00	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
	992,418.00	**124,163.00**	**560,814.00**	**307,441.00**	**42,179.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63933 Jefferson International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	342,675.74	20,239.17	322,436.57	0.00	0.00
Support Serv - Pupil	11,199.00	0.00	11,199.00	0.00	0.00
Support Serv - Instructional	1,932.76	0.00	1,932.76	0.00	0.00
Support Serv - Board of Ed	20,611.79	0.00	20,611.79	0.00	0.00
Support Serv - Executive Adm	31,434.24	0.00	31,434.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,628.21	329.94	152,298.27	0.00	0.00
Support Serv - Business	1,616.82	0.00	0.00	1,616.82	1,616.82
Operations and Maintenance	175,143.52	32,620.44	27,760.41	114,762.67	0.00
Pupil Transportation	77,818.96	0.00	77,818.96	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	15,203.73	0.00	1,200.00	14,003.73	14,003.73
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	200.00	0.00	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	54,360.34	0.00	54,360.34	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	884,825.11	**53,189.55**	**701,252.34**	**130,383.22**	**15,620.55**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
63934 Kingsbury Country Day School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	646,229.00	0.00	646,229.00	0.00	0.00
Support Serv - Pupil	17,995.00	0.00	17,995.00	0.00	0.00
Support Serv - Instructional	9,251.00	0.00	9,251.00	0.00	0.00
Support Serv - Board of Ed	57,698.00	0.00	57,698.00	0.00	0.00
Support Serv - Executive Adm	147,441.00	0.00	147,441.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,978.00	0.00	188,978.00	0.00	0.00
Support Serv - Business	15,136.00	1,794.00	0.00	13,342.00	13,342.00
Operations and Maintenance	222,008.00	0.00	0.00	222,008.00	0.00
Pupil Transportation	90,692.00	0.00	90,692.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,082.00	0.00	0.00	50,082.00	50,082.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198.00	0.00	198.00	0.00	0.00
Community Services	8,523.00	0.00	8,523.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,185.00	7,185.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,461,416.00	**8,979.00**	**1,167,005.00**	**285,432.00**	**63,424.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,612,463.83	75,809.78	7,536,654.05	0.00	0.00
Support Serv - Pupil	414,325.38	0.00	414,325.38	0.00	0.00
Support Serv - Instructional	236,573.54	0.00	236,573.54	0.00	0.00
Support Serv - Board of Ed	73,678.57	0.00	73,678.57	0.00	0.00
Support Serv - Executive Adm	281,622.70	5,627.98	275,994.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,051.05	0.00	734,051.05	0.00	0.00
Support Serv - Business	266,060.27	23,923.21	0.00	242,137.06	242,137.06
Operations and Maintenance	1,341,750.62	292,621.22	1,815.00	1,047,314.40	0.00
Pupil Transportation	563,051.77	5,418.75	557,633.02	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	20,013.46	0.00	6,914.96	13,098.50	13,098.50
Support Serv - Technology	346,260.96	141,602.01	1,016.81	203,642.14	203,642.14
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	307,790.91	19,950.22	287,840.69	0.00	0.00
Community Services	359,388.06	9,067.05	350,321.01	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	643,287.14	326,217.89	317,069.25	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 **	641,673.48	641,673.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	188,309.39	188,309.39	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
	14,030,301.13	**1,730,220.98**	**10,793,888.05**	**1,506,192.10**	**458,877.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,700,592.47	3,103.44	1,697,489.03	0.00	0.00
Support Serv - Pupil	65,241.00	0.00	65,241.00	0.00	0.00
Support Serv - Instructional	134,942.61	0.00	134,942.61	0.00	0.00
Support Serv - Board of Ed	38,344.35	69.00	38,275.35	0.00	0.00
Support Serv - Executive Adm	151,353.81	1,178.48	150,175.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,123.69	0.00	120,123.69	0.00	0.00
Support Serv - Business	36,879.34	580.78	0.00	36,298.56	36,298.56
Operations and Maintenance	265,443.82	13,246.40	0.00	252,197.42	0.00
Pupil Transportation	99,316.74	3,580.98	95,735.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	154,242.70	85,455.63	2,784.89	66,002.18	66,002.18
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	91,419.51	1,500.00	89,919.51	0.00	0.00
Community Services	2,100.69	0.00	2,100.69	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	142,391.73	56,219.70	86,172.03	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 **	267,356.74	267,356.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,056.00	5,056.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,274,805.20	**437,347.15**	**2,482,959.89**	**354,498.16**	**102,300.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,119,062.22	0.00	8,119,062.22	0.00	0.00
Support Serv - Pupil	401,989.58	0.00	401,989.58	0.00	0.00
Support Serv - Instructional	497,789.86	16,276.06	481,513.80	0.00	0.00
Support Serv - Board of Ed	22,232.00	0.00	22,232.00	0.00	0.00
Support Serv - Executive Adm	240,481.41	0.00	240,481.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,327.66	0.00	778,327.66	0.00	0.00
Support Serv - Business	410,021.89	132,567.07	0.00	277,454.82	277,454.82
Operations and Maintenance	1,495,361.33	71,142.14	17,016.34	1,407,202.85	0.00
Pupil Transportation	1,093,762.12	507,416.00	586,346.12	0.00	0.00
Support Serv - Planning & Research	12,913.36	0.00	12,913.36	0.00	0.00
Support Serv - Communication	2,163.28	0.00	2,163.28	0.00	0.00
Support Serv - Staff & Personnel	76,878.03	0.00	3,513.38	73,364.65	73,364.65
Support Serv - Technology	71,298.77	0.00	37,728.70	33,570.07	33,570.07
Support Serv - Pupil Accounting	1,417.63	0.00	1,417.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,418.49	0.00	348,418.49	0.00	0.00
Community Services	324,162.88	0.00	324,162.88	0.00	0.00
Payments to Government Agencies	54,464.85	54,464.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,091.33	0.00	28,091.33	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	581.57	0.00	581.57	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	520.66	0.00	468.59	52.07	0.00
Pupil Transportation	8,066.41	0.00	8,066.41	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	1,003,388.30	523,934.87	479,453.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,106,271.54	1,106,271.54	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
	16,097,665.17	**2,412,072.53**	**11,893,948.18**	**1,791,644.46**	**384,389.54**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,593,583.85	3,961.01	1,589,622.84	0.00	0.00
Support Serv - Pupil	69,287.28	0.00	69,287.28	0.00	0.00
Support Serv - Instructional	80,462.62	0.00	80,462.62	0.00	0.00
Support Serv - Board of Ed	36,575.29	0.00	36,575.29	0.00	0.00
Support Serv - Executive Adm	105,727.65	0.00	105,727.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,537.28	0.00	180,537.28	0.00	0.00
Support Serv - Business	68,221.02	3,044.77	0.00	65,176.25	65,176.25
Operations and Maintenance	318,962.14	8,224.97	1,430.18	309,306.99	0.00
Pupil Transportation	204,075.00	9,952.04	194,122.96	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	773.76	0.00	773.76	0.00	0.00
Support Serv - Technology	95,079.82	0.00	12,442.98	82,636.84	82,636.84
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	53,932.20	0.00	53,932.20	0.00	0.00
Community Services	14,421.61	0.00	14,421.61	0.00	0.00
Payments to Government Agencies	323.17	323.17	0.00	0.00	0.00
Facilities Acquisition	1,909.00	1,909.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,908.39	119,111.18	98,797.21	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 **	232,126.12	232,126.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	171,415.00	171,415.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,445,321.20	**550,067.26**	**2,438,133.86**	**457,120.08**	**147,813.09**

Michigan Department of Education
Costs for the Development of 2015-2016 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	10,599,996.16	21,619.48	10,578,376.68	0.00	0.00
Support Serv - Pupil	1,028,334.15	0.00	1,028,334.15	0.00	0.00
Support Serv - Instructional	544,570.23	11,361.50	533,208.73	0.00	0.00
Support Serv - Board of Ed	77,558.51	0.00	77,558.51	0.00	0.00
Support Serv - Executive Adm	243,446.71	0.00	243,446.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	883,327.21	0.00	883,327.21	0.00	0.00
Support Serv - Business	442,048.16	26,679.25	7,237.62	408,131.29	408,131.29
Operations and Maintenance	1,673,804.97	7,676.00	0.00	1,666,128.97	0.00
Pupil Transportation	1,281,820.38	0.00	1,281,820.38	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	3,051.97	0.00	3,051.97	0.00	0.00
Support Serv - Technology	445,147.84	97,428.22	41,817.00	305,902.62	305,902.62
Support Serv - Pupil Accounting	21,503.80	0.00	21,503.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,569.33	0.00	292,569.33	0.00	0.00
Community Services	55,300.35	0.00	55,300.35	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	1,212,313.32	522,359.39	689,953.93	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 **	1,855,547.50	1,855,547.50	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
	20,660,340.59	**2,542,671.34**	**15,737,506.37**	**2,380,162.88**	**714,033.91**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,436,223.09	12,066.27	1,424,156.82	0.00	0.00
Support Serv - Pupil	5,571.04	0.00	5,571.04	0.00	0.00
Support Serv - Instructional	8,498.53	0.00	8,498.53	0.00	0.00
Support Serv - Board of Ed	165,043.00	0.00	165,043.00	0.00	0.00
Support Serv - Executive Adm	29,319.83	99.99	29,219.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	137,680.58	880.86	136,799.72	0.00	0.00
Support Serv - Business	83,385.07	3,635.04	0.00	79,750.03	79,750.03
Operations and Maintenance	272,235.69	557.63	0.00	271,678.06	0.00
Pupil Transportation	230,023.73	15,763.97	214,259.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	16,504.55	0.00	16,504.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,337.29	0.00	65,337.29	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	132,679.46	61,221.72	71,457.74	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 **	565,296.88	565,296.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,964.00	44,964.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,192,762.74	**704,486.36**	**2,136,848.29**	**351,428.09**	**79,750.03**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
66050 Ontonagon Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,060,892.33	64,947.21	1,995,945.12	0.00	0.00
Support Serv - Pupil	69,346.12	0.00	69,346.12	0.00	0.00
Support Serv - Instructional	116,610.16	0.00	116,610.16	0.00	0.00
Support Serv - Board of Ed	55,859.35	0.00	55,859.35	0.00	0.00
Support Serv - Executive Adm	96,529.86	0.00	96,529.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,078.73	0.00	183,078.73	0.00	0.00
Support Serv - Business	120,606.31	11,147.20	9,706.64	99,752.47	99,752.47
Operations and Maintenance	464,452.25	65,753.14	0.00	398,699.11	0.00
Pupil Transportation	263,795.06	0.00	263,795.06	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	104,636.76	0.00	104,636.76	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,062.07	75,658.15	134,403.92	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 **	589,109.98	589,109.98	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
	4,334,978.98	**806,615.68**	**3,029,911.72**	**498,451.58**	**99,752.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,330,698.32	2,216.05	5,328,482.27	0.00	0.00
Support Serv - Pupil	329,364.98	0.00	329,364.98	0.00	0.00
Support Serv - Instructional	132,877.14	0.00	132,877.14	0.00	0.00
Support Serv - Board of Ed	34,840.82	0.00	34,840.82	0.00	0.00
Support Serv - Executive Adm	167,803.36	0.00	167,803.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,839.30	0.00	541,839.30	0.00	0.00
Support Serv - Business	182,897.96	2,411.10	0.00	180,486.86	180,486.86
Operations and Maintenance	804,185.42	0.00	3,100.00	801,085.42	0.00
Pupil Transportation	640,551.09	41,504.64	599,046.45	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	24,678.18	0.00	24,678.18	0.00	0.00
Support Serv - Technology	156,006.48	19,798.99	18,833.00	117,374.49	117,374.49
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	190,894.73	8,775.22	182,119.51	0.00	0.00
Community Services	6,600.18	0.00	6,600.18	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	486,565.39	243,375.12	243,190.27	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 **	563,462.12	563,462.12	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
	9,593,265.47	**881,543.24**	**7,612,775.46**	**1,098,946.77**	**297,861.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,567,001.10	0.00	3,567,001.10	0.00	0.00
Support Serv - Pupil	77,817.13	0.00	77,817.13	0.00	0.00
Support Serv - Instructional	30,308.23	0.00	30,308.23	0.00	0.00
Support Serv - Board of Ed	36,109.40	0.00	36,109.40	0.00	0.00
Support Serv - Executive Adm	73,642.46	0.00	73,642.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,576.54	0.00	307,576.54	0.00	0.00
Support Serv - Business	61,082.93	6,855.00	85.63	54,142.30	54,142.30
Operations and Maintenance	434,056.94	3,400.00	0.00	430,656.94	0.00
Pupil Transportation	380,074.87	0.00	380,074.87	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	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	119,052.65	0.00	6,041.18	113,011.47	113,011.47
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	97,888.28	0.00	97,888.28	0.00	0.00
Community Services	12,405.51	0.00	12,405.51	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	320,655.91	165,766.09	154,889.82	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 **	491,733.67	491,733.67	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 *	862.00	0.00	862.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,011,267.62	**667,754.76**	**4,745,702.15**	**597,810.71**	**167,153.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,475,502.53	84,602.03	6,390,900.50	0.00	0.00
Support Serv - Pupil	111,912.79	0.00	111,912.79	0.00	0.00
Support Serv - Instructional	119,437.89	180.13	119,257.76	0.00	0.00
Support Serv - Board of Ed	58,769.84	0.00	58,769.84	0.00	0.00
Support Serv - Executive Adm	271,468.50	4,025.00	267,443.50	0.00	0.00
Support Serv - Grant Writer	13,065.12	0.00	13,065.12	0.00	0.00
Support Serv - School Adm	571,757.35	158.99	571,598.36	0.00	0.00
Support Serv - Business	213,426.11	7,291.00	0.00	206,135.11	206,135.11
Operations and Maintenance	996,104.58	4,716.19	0.00	991,388.39	0.00
Pupil Transportation	629,123.34	7,190.00	621,933.34	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	4,990.51	0.00	1,186.51	3,804.00	3,804.00
Support Serv - Technology	113,463.32	26,203.87	0.00	87,259.45	87,259.45
Support Serv - Pupil Accounting	27,816.70	0.00	27,816.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,284.58	11,712.08	264,572.50	0.00	0.00
Community Services	3,176.62	0.00	3,176.62	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	11,295.51	0.00	10,589.53	705.98	705.98
Operations and Maintenance	7,461.31	0.00	6,994.98	466.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	446,458.82	222,491.25	223,967.57	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 **	612,556.55	612,556.55	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
	10,964,071.97	**981,127.09**	**8,693,185.62**	**1,289,759.26**	**297,904.54**

Michigan Department of Education
Costs for the Development of 2015-2016 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	8,202,468.12	0.00	8,202,468.12	0.00	0.00
Support Serv - Pupil	360,367.22	0.00	360,367.22	0.00	0.00
Support Serv - Instructional	209,189.30	0.00	209,189.30	0.00	0.00
Support Serv - Board of Ed	130,188.40	0.00	130,188.40	0.00	0.00
Support Serv - Executive Adm	381,475.03	0.00	381,475.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	858,685.46	0.00	858,685.46	0.00	0.00
Support Serv - Business	230,962.91	20,131.55	0.00	210,831.36	210,831.36
Operations and Maintenance	976,448.28	0.00	0.00	976,448.28	0.00
Pupil Transportation	633,827.42	0.00	633,827.42	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	2,430.92	0.00	2,430.92	0.00	0.00
Support Serv - Technology	205,168.69	28,166.80	0.00	177,001.89	177,001.89
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	298,337.09	6,307.61	292,029.48	0.00	0.00
Community Services	17,271.55	0.00	17,271.55	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	6,244.74	0.00	5,932.51	312.23	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	734,301.19	409,539.93	324,761.26	0.00	0.00
Community Services	30,770.79	0.00	30,770.79	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 **	1,328,786.46	1,328,786.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	150,538.12	150,538.12	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	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
	14,758,961.69	**1,943,470.47**	**11,450,897.46**	**1,364,593.76**	**387,833.25**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,204,129.63	2,121.65	4,202,007.98	0.00	0.00
Support Serv - Pupil	88,380.39	0.00	88,380.39	0.00	0.00
Support Serv - Instructional	65,809.35	0.00	65,809.35	0.00	0.00
Support Serv - Board of Ed	44,760.42	0.00	44,760.42	0.00	0.00
Support Serv - Executive Adm	242,907.11	319.50	242,587.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	300,915.04	0.00	300,915.04	0.00	0.00
Support Serv - Business	35,004.97	9,395.85	0.00	25,609.12	25,609.12
Operations and Maintenance	410,939.25	11,000.68	27,250.63	372,687.94	0.00
Pupil Transportation	261,936.02	8,600.28	253,335.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	78,026.84	0.00	15,435.22	62,591.62	62,591.62
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	31,382.24	0.00	31,382.24	0.00	0.00
Community Services	2,684.78	0.00	2,684.78	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	275,563.40	121,056.82	154,506.58	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 **	205,240.01	205,240.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,559,332.86	1,559,332.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,807,012.31	**1,917,067.65**	**5,429,055.98**	**460,888.68**	**88,200.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,834,793.66	2,663.34	1,832,130.32	0.00	0.00
Support Serv - Pupil	44,121.69	0.00	44,121.69	0.00	0.00
Support Serv - Instructional	38,902.61	0.00	38,902.61	0.00	0.00
Support Serv - Board of Ed	55,757.04	0.00	55,757.04	0.00	0.00
Support Serv - Executive Adm	171,824.30	0.00	171,824.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	86,453.38	0.00	86,453.38	0.00	0.00
Support Serv - Business	122,504.39	13,991.51	0.00	108,512.88	108,512.88
Operations and Maintenance	266,921.50	4,876.05	0.00	262,045.45	0.00
Pupil Transportation	140,376.65	0.00	140,376.65	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,612.52	0.00	0.00	27,612.52	27,612.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,555.32	0.00	5,555.32	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	378.00	0.00	378.00	0.00	0.00
Payments to Government Agencies	87,510.00	87,510.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,730.27	84,993.07	108,737.20	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 **	512,194.49	512,194.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	172,103.15	172,103.15	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
	3,760,738.97	**878,331.61**	**2,484,236.51**	**398,170.85**	**136,125.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,227,198.10	84,623.39	17,142,574.71	0.00	0.00
Support Serv - Pupil	861,304.85	0.00	861,304.85	0.00	0.00
Support Serv - Instructional	688,753.19	11,337.18	677,416.01	0.00	0.00
Support Serv - Board of Ed	60,861.93	0.00	60,861.93	0.00	0.00
Support Serv - Executive Adm	325,285.90	6,570.35	318,715.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,567,086.26	47.73	1,567,038.53	0.00	0.00
Support Serv - Business	754,743.96	377,514.15	0.00	377,229.81	377,229.81
Operations and Maintenance	1,899,623.00	11,233.75	0.00	1,888,389.25	0.00
Pupil Transportation	1,325,180.28	182,747.84	1,142,432.44	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	121,556.48	0.00	0.00	121,556.48	121,556.48
Support Serv - Technology	691,151.34	388,643.41	2,342.01	300,165.92	300,165.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	56,732.42	0.00	56,732.42	0.00	0.00
Support Serv - Other	527,948.29	2,607.13	525,341.16	0.00	0.00
Community Services	143,259.20	0.00	143,259.20	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	1,536,805.41	851,839.79	684,965.62	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 **	2,901,803.48	2,901,803.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,365,712.40	1,365,712.40	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
	32,065,006.49	**6,194,680.60**	**23,182,984.43**	**2,687,341.46**	**798,952.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,906,206.31	38,551.10	3,867,655.21	0.00	0.00
Support Serv - Pupil	162,925.86	0.00	162,925.86	0.00	0.00
Support Serv - Instructional	68,414.82	15,168.00	53,246.82	0.00	0.00
Support Serv - Board of Ed	64,669.58	0.00	64,669.58	0.00	0.00
Support Serv - Executive Adm	211,570.58	0.00	211,570.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,588.82	0.00	609,588.82	0.00	0.00
Support Serv - Business	108,996.79	8,851.88	0.00	100,144.91	100,144.91
Operations and Maintenance	665,862.25	2,910.92	0.00	662,951.33	0.00
Pupil Transportation	607,748.65	0.00	607,748.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,780.00	0.00	12,780.00	0.00	0.00
Support Serv - Staff & Personnel	724.68	0.00	656.88	67.80	67.80
Support Serv - Technology	40,110.78	0.00	0.00	40,110.78	40,110.78
Support Serv - Pupil Accounting	610.00	0.00	610.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,049.80	5,048.00	137,001.80	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	5,076.00	5,076.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,842.68	139,230.17	166,612.51	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 **	972,041.47	972,041.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	219,649.07	219,649.07	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
	8,104,868.14	**1,406,526.61**	**5,895,066.71**	**803,274.82**	**140,323.49**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	873,611.04	19,075.00	854,536.04	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	44,737.48	4,152.29	40,585.19	0.00	0.00
Support Serv - Board of Ed	16,555.33	0.00	16,555.33	0.00	0.00
Support Serv - Executive Adm	95,425.55	0.00	95,425.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	72,730.96	0.00	72,730.96	0.00	0.00
Support Serv - Business	2,479.00	0.00	0.00	2,479.00	2,479.00
Operations and Maintenance	156,361.58	0.00	0.00	156,361.58	0.00
Pupil Transportation	82,097.21	0.00	82,097.21	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,542.64	0.00	16,542.64	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,111.46	26,067.54	68,043.92	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 **	245,112.50	245,112.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	75,626.25	75,626.25	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
	1,775,391.00	**370,033.58**	**1,246,516.84**	**158,840.58**	**2,479.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	178,052.44	0.00	178,052.44	0.00	0.00
Support Serv - Pupil	176,938.18	769.98	176,168.20	0.00	0.00
Support Serv - Instructional	3,447,011.84	36,735.76	3,410,276.08	0.00	0.00
Support Serv - Board of Ed	14,338.49	0.00	14,338.49	0.00	0.00
Support Serv - Executive Adm	439,006.37	2,275.57	436,730.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,270.85	0.00	68,270.85	0.00	0.00
Support Serv - Business	1,008,375.41	2,757.24	0.00	1,005,618.17	1,005,618.17
Operations and Maintenance	604,408.86	16,368.05	0.00	588,040.81	0.00
Pupil Transportation	450.00	0.00	450.00	0.00	0.00
Support Serv - Planning & Research	4,050.67	0.00	4,050.67	0.00	0.00
Support Serv - Communication	378,453.08	5,809.82	372,643.26	0.00	0.00
Support Serv - Staff & Personnel	641,840.02	506.90	0.00	641,333.12	641,333.12
Support Serv - Technology	1,241,134.21	96,824.21	23,259.13	1,121,050.87	1,121,050.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	62,713.25	0.00	62,713.25	0.00	0.00
Support Serv - Other	3,032.57	0.00	3,032.57	0.00	0.00
Community Services	46,020.55	0.00	46,020.55	0.00	0.00
Payments to Government Agencies	3,261,903.06	3,261,903.06	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	16,439,295.91	564,325.65	15,874,970.26	0.00	0.00
Support Serv - Pupil	7,177,604.41	50,602.31	7,127,002.10	0.00	0.00
Support Serv - Instructional	3,294,178.39	93,445.11	3,200,733.28	0.00	0.00
Support Serv - Board of Ed	21,748.00	0.00	21,748.00	0.00	0.00
Support Serv - Executive Adm	610,721.12	0.00	610,721.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,696,269.99	18,324.46	1,677,945.53	0.00	0.00
Support Serv - Business	1,094,282.20	4,823.28	0.00	1,089,458.92	1,089,458.92
Operations and Maintenance	1,744,722.29	1,214.20	0.00	1,743,508.09	0.00
Pupil Transportation	2,943,614.52	0.00	2,943,614.52	0.00	0.00
Support Serv - Planning & Research	50,183.00	0.00	50,183.00	0.00	0.00
Support Serv - Communication	133,484.44	558.00	132,926.44	0.00	0.00
Support Serv - Staff & Personnel	38,661.57	0.00	14,167.57	24,494.00	24,494.00
Support Serv - Technology	1,993,369.22	34,414.64	0.00	1,958,954.58	1,958,954.58
Support Serv - Pupil Accounting	228,282.89	869.84	227,413.05	0.00	0.00
Support Serv - Central - Other	18,550.52	0.00	18,550.52	0.00	0.00
Support Serv - Other	2,041,836.80	59.80	2,041,777.00	0.00	0.00
Community Services	3,591.36	0.00	3,591.36	0.00	0.00
Payments to Government Agencies	47,627,539.80	47,627,539.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	657,775.00	657,775.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,807,372.10	1,807,372.10	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
	101,199,083.38	**54,285,274.78**	**38,741,350.04**	**8,172,458.56**	**5,840,909.66**

Michigan Department of Education
Costs for the Development of 2015-2016 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	40,812,033.91	206,443.40	40,605,590.51	0.00	0.00
Support Serv - Pupil	4,370,008.32	0.00	4,370,008.32	0.00	0.00
Support Serv - Instructional	2,052,335.90	10,471.88	2,041,864.02	0.00	0.00
Support Serv - Board of Ed	145,411.59	0.00	145,411.59	0.00	0.00
Support Serv - Executive Adm	634,630.56	0.00	634,630.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,944,558.49	0.00	2,944,558.49	0.00	0.00
Support Serv - Business	741,400.99	0.00	3,515.82	737,885.17	737,885.17
Operations and Maintenance	5,114,457.57	39,415.66	17,462.69	5,057,579.22	0.00
Pupil Transportation	2,938,142.77	4,718.00	2,933,424.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	87,711.75	0.00	87,711.75	0.00	0.00
Support Serv - Staff & Personnel	123,481.08	0.00	39,467.29	84,013.79	84,013.79
Support Serv - Technology	645,833.31	16,613.41	0.00	629,219.90	629,219.90
Support Serv - Pupil Accounting	78,719.54	0.00	78,719.54	0.00	0.00
Support Serv - Central - Other	88,728.68	0.00	88,728.68	0.00	0.00
Support Serv - Other	1,082,414.54	859.99	1,081,554.55	0.00	0.00
Community Services	743,018.62	1,350.00	741,668.62	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	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	19,800.40	0.00	16,283.48	3,516.92	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	1,880,317.31	847,800.60	1,032,516.71	0.00	0.00
Community Services	297,072.47	229.99	296,842.48	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 **	17,013,407.17	17,013,407.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	742,661.88	742,661.88	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
	82,556,234.85	**18,883,971.98**	**57,160,047.87**	**6,512,215.00**	**1,451,118.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,484,078.61	312.00	27,483,766.61	0.00	0.00
Support Serv - Pupil	3,832,763.01	0.00	3,832,763.01	0.00	0.00
Support Serv - Instructional	1,658,041.33	1,262.61	1,656,778.72	0.00	0.00
Support Serv - Board of Ed	148,606.47	0.00	148,606.47	0.00	0.00
Support Serv - Executive Adm	376,354.45	0.00	376,354.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,986,665.61	608.14	1,986,057.47	0.00	0.00
Support Serv - Business	387,337.55	0.00	2,591.52	384,746.03	384,746.03
Operations and Maintenance	3,259,620.99	10,392.95	13,070.00	3,236,158.04	0.00
Pupil Transportation	903,260.36	2,500.00	900,760.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	196,279.99	237.95	196,042.04	0.00	0.00
Support Serv - Staff & Personnel	495,468.24	0.00	55,152.90	440,315.34	440,315.34
Support Serv - Technology	786,840.04	2,184.00	10,469.00	774,187.04	774,187.04
Support Serv - Pupil Accounting	108,607.72	0.00	108,607.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	823,853.27	15,725.56	808,127.71	0.00	0.00
Community Services	894,317.93	0.00	894,317.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	99,177.50	0.00	99,177.50	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	1,900,949.77	869,323.35	1,031,626.42	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 **	70,220,308.25	70,220,308.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,058,294.46	15,058,294.46	0.00	0.00	0.00
Trust Funds					
All Costs *	8,190.39	0.00	8,190.39	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
	130,629,015.94	**86,181,149.27**	**39,612,460.22**	**4,835,406.45**	**1,599,248.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,915,826.87	6,633.75	13,909,193.12	0.00	0.00
Support Serv - Pupil	1,263,297.43	0.00	1,263,297.43	0.00	0.00
Support Serv - Instructional	775,248.43	9,091.39	766,157.04	0.00	0.00
Support Serv - Board of Ed	75,707.11	0.00	75,707.11	0.00	0.00
Support Serv - Executive Adm	439,825.27	0.00	439,825.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,372,022.06	0.00	1,372,022.06	0.00	0.00
Support Serv - Business	345,478.96	43,556.17	0.00	301,922.79	301,922.79
Operations and Maintenance	2,297,815.76	32,108.30	0.00	2,265,707.46	0.00
Pupil Transportation	1,121,731.80	1,527.39	1,120,204.41	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	62,145.38	0.00	0.00	62,145.38	62,145.38
Support Serv - Technology	235,368.06	0.00	216.82	235,151.24	235,151.24
Support Serv - Pupil Accounting	96,846.74	0.00	96,846.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	506,498.97	4,800.85	501,698.12	0.00	0.00
Community Services	299,920.41	4,388.54	295,531.87	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	732,296.83	319,531.71	412,765.12	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 **	9,011,001.98	9,011,001.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	893,534.86	893,534.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,444,566.92	**10,326,174.94**	**20,253,465.11**	**2,864,926.87**	**599,219.41**

Michigan Department of Education
Costs for the Development of 2015-2016 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	45,630,667.81	0.00	45,630,667.81	0.00	0.00
Support Serv - Pupil	3,364,906.96	0.00	3,364,906.96	0.00	0.00
Support Serv - Instructional	1,969,075.67	0.00	1,969,075.67	0.00	0.00
Support Serv - Board of Ed	68,972.41	0.00	68,972.41	0.00	0.00
Support Serv - Executive Adm	380,069.18	0.00	380,069.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,467,181.51	0.00	3,467,181.51	0.00	0.00
Support Serv - Business	579,157.10	0.00	0.00	579,157.10	579,157.10
Operations and Maintenance	5,563,689.96	119,830.35	44,452.02	5,399,407.59	0.00
Pupil Transportation	2,483,519.76	64,035.80	2,419,483.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	59,346.40	0.00	59,346.40	0.00	0.00
Support Serv - Staff & Personnel	577,613.53	0.00	9,588.40	568,025.13	568,025.13
Support Serv - Technology	702,092.52	0.00	19,747.03	682,345.49	682,345.49
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	1,191,238.68	0.00	1,191,238.68	0.00	0.00
Community Services	318,932.84	0.00	318,932.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,121.80	29,121.80	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	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	3,458,506.83	1,614,662.75	1,843,844.08	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 **	14,017,484.51	14,017,484.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	887,361.20	887,361.20	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
	84,750,438.67	**16,732,496.41**	**60,789,006.95**	**7,228,935.31**	**1,829,527.72**

Michigan Department of Education
Costs for the Development of 2015-2016 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	14,968,346.70	13,732.76	14,954,613.94	0.00	0.00
Support Serv - Pupil	1,027,537.57	0.00	1,027,537.57	0.00	0.00
Support Serv - Instructional	614,740.99	0.00	614,740.99	0.00	0.00
Support Serv - Board of Ed	32,183.58	0.00	32,183.58	0.00	0.00
Support Serv - Executive Adm	601,906.29	0.00	601,906.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,466,425.86	0.00	1,466,425.86	0.00	0.00
Support Serv - Business	288,875.74	5,750.78	0.00	283,124.96	283,124.96
Operations and Maintenance	2,516,774.13	69,694.43	0.00	2,447,079.70	0.00
Pupil Transportation	1,009,555.30	14,000.00	995,555.30	0.00	0.00
Support Serv - Planning & Research	65,038.26	0.00	65,038.26	0.00	0.00
Support Serv - Communication	93,539.92	0.00	93,539.92	0.00	0.00
Support Serv - Staff & Personnel	7,525.66	0.00	7,303.22	222.44	222.44
Support Serv - Technology	649,296.20	83,649.99	25,065.31	540,580.90	540,580.90
Support Serv - Pupil Accounting	54,220.80	0.00	54,220.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,328.15	4,121.24	593,206.91	0.00	0.00
Community Services	521,815.30	3,566.19	518,249.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	120,853.76	106,598.00	14,255.76	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	786,886.67	356,680.05	430,206.62	0.00	0.00
Community Services	38,559.22	0.00	38,559.22	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 **	7,165,924.27	7,165,924.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,648.15	360,648.15	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
	32,988,182.52	**8,184,365.86**	**21,532,808.66**	**3,271,008.00**	**823,928.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,885,307.42	70,566.23	31,814,741.19	0.00	0.00
Support Serv - Pupil	2,176,363.19	568.00	2,175,795.19	0.00	0.00
Support Serv - Instructional	1,352,570.61	5,801.03	1,346,769.58	0.00	0.00
Support Serv - Board of Ed	38,378.35	0.00	38,378.35	0.00	0.00
Support Serv - Executive Adm	550,813.62	0.00	550,813.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,591,391.50	0.00	2,591,391.50	0.00	0.00
Support Serv - Business	579,028.03	32,650.71	0.00	546,377.32	546,377.32
Operations and Maintenance	3,546,043.45	527,119.53	15,827.00	3,003,096.92	0.00
Pupil Transportation	1,470,484.83	0.00	1,470,484.83	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	341,952.43	0.00	0.00	341,952.43	341,952.43
Support Serv - Technology	241,436.14	0.00	0.00	241,436.14	241,436.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	48,675.71	0.00	48,675.71	0.00	0.00
Support Serv - Other	1,502,576.88	103,120.91	1,399,455.97	0.00	0.00
Community Services	1,206,864.90	6,901.13	1,199,963.77	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	43,000.47	0.00	42,234.92	765.55	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	2,832,830.97	1,472,111.30	1,360,719.67	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 **	7,337,060.88	7,337,060.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,456,697.51	9,456,697.51	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
	67,212,744.89	**19,012,597.23**	**44,066,519.30**	**4,133,628.36**	**1,129,765.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,982,668.12	245,724.70	38,736,943.42	0.00	0.00
Support Serv - Pupil	3,109,135.01	3,716.80	3,105,418.21	0.00	0.00
Support Serv - Instructional	1,573,387.85	0.00	1,573,387.85	0.00	0.00
Support Serv - Board of Ed	79,050.60	0.00	79,050.60	0.00	0.00
Support Serv - Executive Adm	373,522.90	0.00	373,522.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,286,374.86	0.00	3,286,374.86	0.00	0.00
Support Serv - Business	721,720.27	2,221.72	0.00	719,498.55	719,498.55
Operations and Maintenance	4,334,725.10	25,371.02	22,000.00	4,287,354.08	0.00
Pupil Transportation	2,513,889.67	4,374.96	2,509,514.71	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	265,724.92	0.00	0.00	265,724.92	265,724.92
Support Serv - Technology	726,629.05	24,950.04	0.00	701,679.01	701,679.01
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	1,181,197.27	62,731.84	1,118,465.43	0.00	0.00
Community Services	1,262,346.12	102,856.78	1,159,489.34	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	0.00	0.00	0.00	0.00	0.00
Community Services	404,687.00	0.00	404,687.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,538,107.50	11,538,107.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,241,675.08	28,241,675.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	98,594,841.32	**40,251,730.44**	**52,368,854.32**	**5,974,256.56**	**1,686,902.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,495,430.70	0.00	15,495,430.70	0.00	0.00
Support Serv - Pupil	1,478,466.65	0.00	1,478,466.65	0.00	0.00
Support Serv - Instructional	380,362.23	14,385.41	365,976.82	0.00	0.00
Support Serv - Board of Ed	107,907.65	0.00	107,907.65	0.00	0.00
Support Serv - Executive Adm	624,154.66	0.00	624,154.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,309,307.82	0.00	1,309,307.82	0.00	0.00
Support Serv - Business	292,787.59	43,252.46	0.00	249,535.13	249,535.13
Operations and Maintenance	1,803,037.78	35,931.61	0.00	1,767,106.17	0.00
Pupil Transportation	877,118.81	0.00	877,118.81	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	416,851.59	7,259.06	0.00	409,592.53	409,592.53
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	546,993.56	561.61	546,431.95	0.00	0.00
Community Services	83,273.79	0.00	83,273.79	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	976,311.23	520,293.02	456,018.21	0.00	0.00
Community Services	1,011,733.21	35,145.58	976,587.63	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 **	3,925,956.18	3,925,956.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	594,103.70	594,103.70	0.00	0.00	0.00
Trust Funds					
All Costs *	2,617.22	0.00	2,617.22	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,930,914.37	**5,176,888.63**	**22,327,791.91**	**2,426,233.83**	**659,127.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,464,836.13	20,929.23	33,443,906.90	0.00	0.00
Support Serv - Pupil	2,842,023.95	1,500.00	2,840,523.95	0.00	0.00
Support Serv - Instructional	1,847,512.74	22,914.84	1,824,597.90	0.00	0.00
Support Serv - Board of Ed	194,397.51	0.00	194,397.51	0.00	0.00
Support Serv - Executive Adm	716,852.49	0.00	716,852.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,764,305.46	0.00	2,764,305.46	0.00	0.00
Support Serv - Business	866,552.09	26,387.57	36,000.00	804,164.52	804,164.52
Operations and Maintenance	5,451,670.07	257,734.28	25,106.00	5,168,829.79	0.00
Pupil Transportation	2,280,058.49	4,797.63	2,275,260.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	292,132.59	122.96	10,876.63	281,133.00	281,133.00
Support Serv - Technology	647,357.93	155,485.69	0.00	491,872.24	491,872.24
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	1,407,012.04	47,184.49	1,359,827.55	0.00	0.00
Community Services	964,186.58	3,404.22	960,782.36	0.00	0.00
Payments to Government Agencies	15,329.61	15,329.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	142,165.39	17.12	142,148.27	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	93,640.51	1,054.00	92,586.51	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	55,886.82	0.00	0.00	55,886.82	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	146.00	0.00	0.00	146.00	146.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,836,165.39	899,894.50	936,270.89	0.00	0.00
Community Services	2,014,949.86	383,633.29	1,631,316.57	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
Debt Service Funds					
All Costs **	8,949,515.02	8,949,515.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,772,135.95	2,772,135.95	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
	69,618,832.62	**13,562,040.40**	**49,254,759.85**	**6,802,032.37**	**1,577,315.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	859,348.09	5,137.30	854,210.79	0.00	0.00
Support Serv - Pupil	71,142.75	0.00	71,142.75	0.00	0.00
Support Serv - Instructional	2,995.18	0.00	2,995.18	0.00	0.00
Support Serv - Board of Ed	11,200.00	0.00	11,200.00	0.00	0.00
Support Serv - Executive Adm	77,137.61	0.00	77,137.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	242,443.93	1,000.00	241,443.93	0.00	0.00
Support Serv - Business	16,430.00	0.00	0.00	16,430.00	16,430.00
Operations and Maintenance	115,176.06	0.00	0.00	115,176.06	0.00
Pupil Transportation	4,579.57	0.00	4,579.57	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	974.78	0.00	974.78	0.00	0.00
Support Serv - Technology	19,999.93	0.00	0.00	19,999.93	19,999.93
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,090.70	43,090.70	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	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 **	310,267.00	310,267.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,774,785.60	**359,495.00**	**1,263,684.61**	**151,605.99**	**36,429.93**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,093,924.44	35,489.97	2,058,434.47	0.00	0.00
Support Serv - Pupil	138,202.25	0.00	138,202.25	0.00	0.00
Support Serv - Instructional	79,990.62	43,599.21	36,391.41	0.00	0.00
Support Serv - Board of Ed	50,011.35	0.00	50,011.35	0.00	0.00
Support Serv - Executive Adm	176,147.98	0.00	176,147.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	499,863.64	599.98	499,263.66	0.00	0.00
Support Serv - Business	25,473.07	0.00	0.00	25,473.07	25,473.07
Operations and Maintenance	232,156.09	0.00	0.00	232,156.09	0.00
Pupil Transportation	25,056.31	0.00	25,056.31	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	1,668.00	0.00	1,668.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	66,391.29	0.00	66,391.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	465,742.24	465,742.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	298,293.17	298,293.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,343,242.58	2,343,242.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,496,163.03	**3,186,967.15**	**3,051,566.72**	**257,629.16**	**25,473.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,431,137.58	5,493.81	4,425,643.77	0.00	0.00
Support Serv - Pupil	350,824.29	0.00	350,824.29	0.00	0.00
Support Serv - Instructional	165,035.29	0.00	165,035.29	0.00	0.00
Support Serv - Board of Ed	225,514.43	0.00	225,514.43	0.00	0.00
Support Serv - Executive Adm	160,663.08	0.00	160,663.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	290,895.61	0.00	290,895.61	0.00	0.00
Support Serv - Business	153,094.13	0.00	0.00	153,094.13	153,094.13
Operations and Maintenance	512,345.07	7,116.77	0.00	505,228.30	0.00
Pupil Transportation	54,936.03	0.00	54,936.03	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	149,271.85	0.00	0.00	149,271.85	149,271.85
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	112,873.03	0.00	112,873.03	0.00	0.00
Community Services	13,153.92	0.00	13,153.92	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	162,799.51	157,561.70	5,237.81	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 **	650,420.50	650,420.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	90,326.82	90,326.82	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,523,291.14	**910,919.60**	**5,804,777.26**	**807,594.28**	**302,365.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,144,893.00	0.00	2,144,893.00	0.00	0.00
Support Serv - Pupil	178,818.00	0.00	178,818.00	0.00	0.00
Support Serv - Instructional	364,638.00	0.00	364,638.00	0.00	0.00
Support Serv - Board of Ed	61,298.00	0.00	61,298.00	0.00	0.00
Support Serv - Executive Adm	147,944.00	0.00	147,944.00	0.00	0.00
Support Serv - Grant Writer	12,677.00	0.00	12,677.00	0.00	0.00
Support Serv - School Adm	336,427.00	0.00	336,427.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	840,878.00	0.00	0.00	840,878.00	0.00
Pupil Transportation	2,296.00	0.00	2,296.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,412.00	0.00	15,412.00	0.00	0.00
Support Serv - Staff & Personnel	57,038.00	0.00	0.00	57,038.00	57,038.00
Support Serv - Technology	34,780.00	0.00	0.00	34,780.00	34,780.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	185,893.00	9,844.00	176,049.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	4,463,023.00	**9,844.00**	**3,455,589.00**	**997,590.00**	**156,712.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,860,670.00	0.00	2,860,670.00	0.00	0.00
Support Serv - Pupil	156,003.00	0.00	156,003.00	0.00	0.00
Support Serv - Instructional	540,336.00	0.00	540,336.00	0.00	0.00
Support Serv - Board of Ed	108,001.00	0.00	108,001.00	0.00	0.00
Support Serv - Executive Adm	245,546.00	0.00	245,546.00	0.00	0.00
Support Serv - Grant Writer	33,383.00	0.00	33,383.00	0.00	0.00
Support Serv - School Adm	385,401.00	0.00	385,401.00	0.00	0.00
Support Serv - Business	109,857.00	0.00	0.00	109,857.00	109,857.00
Operations and Maintenance	1,093,909.00	0.00	0.00	1,093,909.00	0.00
Pupil Transportation	3,081.00	0.00	3,081.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,339.00	0.00	36,339.00	0.00	0.00
Support Serv - Staff & Personnel	151,463.00	0.00	0.00	151,463.00	151,463.00
Support Serv - Technology	91,588.00	0.00	0.00	91,588.00	91,588.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,625.00	0.00	25,625.00	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	147,167.00	7,494.00	139,673.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,988,369.00	**7,494.00**	**4,534,058.00**	**1,446,817.00**	**352,908.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70908 Innocademy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,075,947.20	0.00	1,075,947.20	0.00	0.00
Support Serv - Pupil	47,106.12	0.00	47,106.12	0.00	0.00
Support Serv - Instructional	167,026.12	0.00	167,026.12	0.00	0.00
Support Serv - Board of Ed	18,899.63	0.00	18,899.63	0.00	0.00
Support Serv - Executive Adm	93,706.63	0.00	93,706.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,084.00	0.00	9,084.00	0.00	0.00
Support Serv - Business	36,412.24	3,669.32	15,600.00	17,142.92	17,142.92
Operations and Maintenance	508,464.71	10,703.67	4,355.00	493,406.04	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	13,635.71	10,815.91	0.00	2,819.80	2,819.80
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,632.02	20,632.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,796.26	0.00	1,796.26	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
	1,992,710.64	**45,820.92**	**1,433,520.96**	**513,368.76**	**19,962.72**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
70909 ICademy Global
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	784,858.07	10,155.62	774,702.45	0.00	0.00
Support Serv - Pupil	18,994.86	0.00	18,994.86	0.00	0.00
Support Serv - Instructional	71,880.48	0.00	71,880.48	0.00	0.00
Support Serv - Board of Ed	61,819.24	0.00	61,819.24	0.00	0.00
Support Serv - Executive Adm	72,444.56	1,768.15	70,676.41	0.00	0.00
Support Serv - Grant Writer	400.00	0.00	400.00	0.00	0.00
Support Serv - School Adm	180,683.21	0.00	180,683.21	0.00	0.00
Support Serv - Business	54,478.76	21,373.95	17,763.23	15,341.58	15,341.58
Operations and Maintenance	136,864.45	0.00	0.00	136,864.45	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	23,201.52	0.00	23,201.52	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	216,755.91	8,726.77	0.00	208,029.14	208,029.14
Support Serv - Pupil Accounting	3,289.95	0.00	3,289.95	0.00	0.00
Support Serv - Central - Other	0.00	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	90,541.29	90,541.29	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	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
	1,716,212.30	**132,565.78**	**1,223,411.35**	**360,235.17**	**223,370.72**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,152,891.94	5,490.00	4,147,401.94	0.00	0.00
Support Serv - Pupil	34,655.60	0.00	34,655.60	0.00	0.00
Support Serv - Instructional	60,579.65	0.00	60,579.65	0.00	0.00
Support Serv - Board of Ed	29,199.80	0.00	29,199.80	0.00	0.00
Support Serv - Executive Adm	254,664.01	0.00	254,664.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	300,039.00	1,195.00	298,844.00	0.00	0.00
Support Serv - Business	81,737.51	8,010.41	0.00	73,727.10	73,727.10
Operations and Maintenance	584,805.19	159.00	1,251.74	583,394.45	0.00
Pupil Transportation	335,368.28	0.00	335,368.28	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	138,688.36	26,407.41	0.00	112,280.95	112,280.95
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	97,523.10	6,020.29	91,502.81	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,268.70	174,558.98	123,709.72	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 **	511,392.00	511,392.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,879,813.14	**733,233.09**	**5,377,177.55**	**769,402.50**	**186,008.05**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,371,624.93	5,000.00	1,366,624.93	0.00	0.00
Support Serv - Pupil	1,471.06	0.00	1,471.06	0.00	0.00
Support Serv - Instructional	819.23	548.80	270.43	0.00	0.00
Support Serv - Board of Ed	27,385.71	0.00	27,385.71	0.00	0.00
Support Serv - Executive Adm	145,954.29	0.00	145,954.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,537.23	0.00	103,537.23	0.00	0.00
Support Serv - Business	81,487.84	6,029.58	0.00	75,458.26	75,458.26
Operations and Maintenance	181,003.91	0.00	0.00	181,003.91	0.00
Pupil Transportation	151,043.44	6,225.00	144,818.44	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	22,600.00	0.00	0.00	22,600.00	22,600.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,564.66	3,711.15	70,853.51	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,512.00	65,173.18	69,338.82	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 **	483,069.50	483,069.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	387,159.58	387,159.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,166,233.38	**956,916.79**	**1,930,254.42**	**279,062.17**	**98,058.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,139,384.85	0.00	3,139,384.85	0.00	0.00
Support Serv - Pupil	194,081.10	0.00	194,081.10	0.00	0.00
Support Serv - Instructional	97,802.60	0.00	97,802.60	0.00	0.00
Support Serv - Board of Ed	27,085.04	0.00	27,085.04	0.00	0.00
Support Serv - Executive Adm	105,101.24	0.00	105,101.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	300,437.32	0.00	300,437.32	0.00	0.00
Support Serv - Business	83,948.43	968.92	1,076.50	81,903.01	81,903.01
Operations and Maintenance	452,064.01	13,700.03	0.00	438,363.98	0.00
Pupil Transportation	240,530.36	0.00	240,530.36	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	2,915.14	0.00	2,130.14	785.00	785.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,926.49	0.00	133,926.49	0.00	0.00
Community Services	47,562.11	0.00	47,562.11	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	243,497.54	126,871.50	116,626.04	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 **	94,100.00	94,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	423,075.02	423,075.02	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
	5,585,511.25	**658,715.47**	**4,405,743.79**	**521,051.99**	**82,688.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
71902 Presque Isle Academy II
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	113,585.47	10,069.92	103,515.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	41,940.38	0.00	41,940.38	0.00	0.00
Support Serv - Executive Adm	10,093.00	0.00	10,093.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	64,113.24	0.00	64,113.24	0.00	0.00
Support Serv - Business	6,827.50	0.00	0.00	6,827.50	6,827.50
Operations and Maintenance	20,054.89	0.00	0.00	20,054.89	0.00
Pupil Transportation	3,483.60	0.00	3,483.60	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	7,594.31	0.00	0.00	7,594.31	7,594.31
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	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	294,032.15	**36,409.68**	**223,145.77**	**34,476.70**	**14,421.81**

Michigan Department of Education
Costs for the Development of 2015-2016 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	362,685.67	0.00	362,685.67	0.00	0.00
Support Serv - Pupil	44,735.28	0.00	44,735.28	0.00	0.00
Support Serv - Instructional	374,008.08	0.00	374,008.08	0.00	0.00
Support Serv - Board of Ed	17,435.10	0.00	17,435.10	0.00	0.00
Support Serv - Executive Adm	526,240.42	0.00	526,240.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	254,528.89	0.00	254,528.89	0.00	0.00
Support Serv - Business	7,388.56	7,121.16	0.00	267.40	267.40
Operations and Maintenance	30,154.58	0.00	0.00	30,154.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	295,516.25	0.00	295,516.25	0.00	0.00
Support Serv - Communication	724.89	0.00	724.89	0.00	0.00
Support Serv - Staff & Personnel	43,466.59	0.00	0.00	43,466.59	43,466.59
Support Serv - Technology	52,250.99	0.00	0.00	52,250.99	52,250.99
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	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	977,935.64	977,935.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,241,369.60	0.00	2,241,369.60	0.00	0.00
Support Serv - Pupil	1,436,620.21	0.00	1,436,620.21	0.00	0.00
Support Serv - Instructional	432,771.12	0.00	432,771.12	0.00	0.00
Support Serv - Board of Ed	5,219.75	0.00	5,219.75	0.00	0.00
Support Serv - Executive Adm	297,680.75	0.00	297,680.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	62,734.23	0.00	62,734.23	0.00	0.00
Support Serv - Business	5,481.55	4,091.91	0.00	1,389.64	1,389.64
Operations and Maintenance	122,254.78	0.00	0.00	122,254.78	0.00
Pupil Transportation	770,876.95	0.00	770,876.95	0.00	0.00
Support Serv - Planning & Research	172,192.98	0.00	172,192.98	0.00	0.00
Support Serv - Communication	565.00	0.00	565.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,506.05	0.00	0.00	16,506.05	16,506.05
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	53,008.02	0.00	53,008.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,584,859.26	2,584,859.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,102.00	18,102.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,207,313.19	**3,592,109.97**	**7,348,913.19**	**266,290.03**	**113,880.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,885,759.68	7,638.40	6,878,121.28	0.00	0.00
Support Serv - Pupil	579,397.64	0.00	579,397.64	0.00	0.00
Support Serv - Instructional	241,935.81	0.00	241,935.81	0.00	0.00
Support Serv - Board of Ed	116,002.16	21,675.02	94,327.14	0.00	0.00
Support Serv - Executive Adm	230,596.87	0.00	230,596.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,591.79	22.11	748,569.68	0.00	0.00
Support Serv - Business	306,071.13	38,085.73	4,015.44	263,969.96	263,969.96
Operations and Maintenance	1,207,627.09	0.00	0.00	1,207,627.09	0.00
Pupil Transportation	594,351.24	22,933.11	571,418.13	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	3,616.81	0.00	1,728.00	1,888.81	1,888.81
Support Serv - Technology	156,002.00	0.00	0.00	156,002.00	156,002.00
Support Serv - Pupil Accounting	26,908.09	0.00	26,908.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,194.03	7,115.45	224,078.58	0.00	0.00
Community Services	1,879.03	0.00	1,879.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,518.00	34,518.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	820,105.17	415,548.36	404,556.81	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 **	1,445,654.00	1,445,654.00	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 *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,630,210.54	**1,993,190.18**	**10,007,532.50**	**1,629,487.86**	**421,860.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,317,911.18	18,762.84	8,299,148.34	0.00	0.00
Support Serv - Pupil	741,605.74	0.00	741,605.74	0.00	0.00
Support Serv - Instructional	280,053.28	1,278.02	278,775.26	0.00	0.00
Support Serv - Board of Ed	104,707.85	0.00	104,707.85	0.00	0.00
Support Serv - Executive Adm	174,908.36	0.00	174,908.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	988,711.96	0.00	988,711.96	0.00	0.00
Support Serv - Business	368,246.81	0.00	3,500.00	364,746.81	364,746.81
Operations and Maintenance	1,236,511.47	99,874.85	3,198.58	1,133,438.04	0.00
Pupil Transportation	1,240,308.39	293,295.00	947,013.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Staff & Personnel	46,585.05	0.00	24,201.22	22,383.83	22,383.83
Support Serv - Technology	270,903.05	0.00	0.00	270,903.05	270,903.05
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	225,207.46	3,921.65	221,285.81	0.00	0.00
Community Services	157,949.43	0.00	157,949.43	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	763,163.69	354,459.43	408,704.26	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 **	564,555.30	564,555.30	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
	15,484,329.02	**1,336,147.09**	**12,356,710.20**	**1,791,471.73**	**658,033.69**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
72901 Charlton Heston Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,214,354.00	0.00	1,214,354.00	0.00	0.00
Support Serv - Pupil	68,790.00	0.00	68,790.00	0.00	0.00
Support Serv - Instructional	76,287.00	0.00	76,287.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	64,147.00	0.00	64,147.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	481,193.00	8,063.00	473,130.00	0.00	0.00
Support Serv - Business	87,683.00	0.00	0.00	87,683.00	87,683.00
Operations and Maintenance	292,931.00	21,890.00	0.00	271,041.00	0.00
Pupil Transportation	74,916.00	0.00	74,916.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,295.00	0.00	0.00	3,295.00	3,295.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,523.00	7,523.00	6,000.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,926.00	188,696.00	75,230.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	2,641,045.00	**226,172.00**	**2,052,854.00**	**362,019.00**	**90,978.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,714,391.22	6,901.47	6,707,489.75	0.00	0.00
Support Serv - Pupil	1,144,740.52	0.00	1,144,740.52	0.00	0.00
Support Serv - Instructional	4,168,571.20	39,993.60	4,128,577.60	0.00	0.00
Support Serv - Board of Ed	147,623.68	12,051.18	135,572.50	0.00	0.00
Support Serv - Executive Adm	502,676.78	0.00	502,676.78	0.00	0.00
Support Serv - Grant Writer	15,198.57	0.00	15,198.57	0.00	0.00
Support Serv - School Adm	89,594.92	0.00	89,594.92	0.00	0.00
Support Serv - Business	1,073,841.81	22,332.48	99,800.12	951,709.21	951,709.21
Operations and Maintenance	1,710,254.29	27,021.17	1,064,725.37	618,507.75	0.00
Pupil Transportation	50,277.80	15,997.00	34,280.80	0.00	0.00
Support Serv - Planning & Research	22,610.21	0.00	22,610.21	0.00	0.00
Support Serv - Communication	5,453.72	0.00	5,453.72	0.00	0.00
Support Serv - Staff & Personnel	308,052.00	0.00	85,100.34	222,951.66	222,951.66
Support Serv - Technology	1,400,825.28	196,462.07	88,607.74	1,115,755.47	1,115,755.47
Support Serv - Pupil Accounting	151,940.82	0.00	151,940.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	805,776.29	11,518.00	794,258.29	0.00	0.00
Payments to Government Agencies	950,811.07	950,811.07	0.00	0.00	0.00
Facilities Acquisition	83,047.21	83,047.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,028,464.21	0.00	8,028,464.21	0.00	0.00
Support Serv - Pupil	10,115,890.67	854.00	10,115,036.67	0.00	0.00
Support Serv - Instructional	2,765,345.83	2,882.89	2,762,462.94	0.00	0.00
Support Serv - Board of Ed	37,118.57	0.00	37,118.57	0.00	0.00
Support Serv - Executive Adm	27,258.67	0.00	27,258.67	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	280,518.04	160,166.08	0.00	120,351.96	120,351.96
Operations and Maintenance	1,217,840.40	63,007.20	0.00	1,154,833.20	0.00
Pupil Transportation	6,172,107.65	1,013,732.00	5,158,375.65	0.00	0.00
Support Serv - Planning & Research	56,051.81	0.00	56,051.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	294,662.69	0.00	0.00	294,662.69	294,662.69
Support Serv - Technology	616.50	0.00	0.00	616.50	616.50
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	952,947.18	68,365.65	884,581.53	0.00	0.00
Community Services	2,212.85	0.00	2,212.85	0.00	0.00
Payments to Government Agencies	10,070,401.83	10,001,880.28	68,521.55	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	368,865.00	368,865.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,614.10	28,614.10	0.00	0.00	0.00
Trust Funds					
All Costs *	12,000.00	12,000.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	6,008,840.73	6,008,840.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,785,444.12	**19,095,343.18**	**42,210,712.50**	**4,479,388.44**	**2,706,047.49**

Michigan Department of Education
Costs for the Development of 2015-2016 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	44,248,686.14	6,042.08	44,242,644.06	0.00	0.00
Support Serv - Pupil	3,621,031.03	0.00	3,621,031.03	0.00	0.00
Support Serv - Instructional	4,202,158.46	12,770.00	4,189,388.46	0.00	0.00
Support Serv - Board of Ed	247,013.46	0.00	247,013.46	0.00	0.00
Support Serv - Executive Adm	359,570.09	0.00	359,570.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,482,430.97	0.00	4,482,430.97	0.00	0.00
Support Serv - Business	1,661,970.20	579,553.29	27,262.62	1,055,154.29	1,055,154.29
Operations and Maintenance	8,126,854.75	53,888.42	592,700.02	7,480,266.31	0.00
Pupil Transportation	2,297,612.16	0.00	2,297,612.16	0.00	0.00
Support Serv - Planning & Research	227,043.82	0.00	227,043.82	0.00	0.00
Support Serv - Communication	101,294.26	0.00	101,294.26	0.00	0.00
Support Serv - Staff & Personnel	373,174.97	0.00	57,248.87	315,926.10	315,926.10
Support Serv - Technology	787,741.14	96,594.21	0.00	691,146.93	691,146.93
Support Serv - Pupil Accounting	99,586.97	0.00	99,586.97	0.00	0.00
Support Serv - Central - Other	68,278.92	0.00	68,278.92	0.00	0.00
Support Serv - Other	491,877.20	0.00	491,877.20	0.00	0.00
Community Services	230,596.57	0.00	230,596.57	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	4,851,989.08	2,798,199.40	2,053,789.68	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 **	4,690,128.57	4,690,128.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,847,382.94	1,847,382.94	0.00	0.00	0.00
Trust Funds					
All Costs *	52,575.01	0.00	52,575.01	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	83,068,996.71	**10,084,558.91**	**63,441,944.17**	**9,542,493.63**	**2,062,227.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,256,708.61	5,380.85	12,251,327.76	0.00	0.00
Support Serv - Pupil	888,624.53	0.00	888,624.53	0.00	0.00
Support Serv - Instructional	973,360.99	17,431.41	955,929.58	0.00	0.00
Support Serv - Board of Ed	97,631.73	0.00	97,631.73	0.00	0.00
Support Serv - Executive Adm	231,684.36	0.00	231,684.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	889,500.13	2,380.44	887,119.69	0.00	0.00
Support Serv - Business	256,232.96	20,588.34	21,099.00	214,545.62	214,545.62
Operations and Maintenance	1,428,911.77	93,795.54	13,400.00	1,321,716.23	0.00
Pupil Transportation	205,522.00	0.00	205,522.00	0.00	0.00
Support Serv - Planning & Research	41,796.53	0.00	41,796.53	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	238,961.22	75,081.58	0.00	163,879.64	163,879.64
Support Serv - Pupil Accounting	50,922.64	0.00	50,922.64	0.00	0.00
Support Serv - Central - Other	14,160.34	0.00	14,160.34	0.00	0.00
Support Serv - Other	351,483.84	2,685.25	348,798.59	0.00	0.00
Community Services	110,150.68	0.00	110,150.68	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	20,652.00	0.00	20,652.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	43,047.00	0.00	43,047.00	0.00	0.00
Pupil Transportation	100.00	0.00	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	1,264,969.05	697,773.67	567,195.38	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 **	1,615,811.00	1,615,811.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,980,231.38	**2,530,928.08**	**16,749,161.81**	**1,700,141.49**	**378,425.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,771,332.63	98,094.75	27,673,237.88	0.00	0.00
Support Serv - Pupil	2,826,331.95	0.00	2,826,331.95	0.00	0.00
Support Serv - Instructional	1,236,470.80	6,983.94	1,229,486.86	0.00	0.00
Support Serv - Board of Ed	68,415.77	0.00	68,415.77	0.00	0.00
Support Serv - Executive Adm	301,446.22	0.00	301,446.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,864,707.57	0.00	2,864,707.57	0.00	0.00
Support Serv - Business	486,393.84	0.00	0.00	486,393.84	486,393.84
Operations and Maintenance	3,164,187.41	15,817.94	147.79	3,148,221.68	0.00
Pupil Transportation	953,630.99	0.00	953,630.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,567.12	0.00	52,567.12	0.00	0.00
Support Serv - Staff & Personnel	287,769.69	0.00	7,700.66	280,069.03	280,069.03
Support Serv - Technology	470,788.79	0.00	0.00	470,788.79	470,788.79
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	696,894.12	0.00	696,894.12	0.00	0.00
Community Services	27,104.08	0.00	27,104.08	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	4,835.97	0.00	4,835.97	0.00	0.00
Support Serv - Pupil	78,434.06	0.00	78,434.06	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	120,740.34	0.00	105,515.78	15,224.56	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	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	2,554,422.21	1,221,352.25	1,333,069.96	0.00	0.00
Community Services	703,340.95	0.00	703,340.95	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 **	3,465,178.18	3,465,178.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	405,344.17	405,344.17	0.00	0.00	0.00
Trust Funds					
All Costs *	1,800.00	0.00	1,800.00	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
	48,547,239.86	**5,212,771.23**	**38,933,668.67**	**4,400,799.96**	**1,237,353.72**

Michigan Department of Education
Costs for the Development of 2015-2016 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 2015-2016 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,407,496.08	8,572.83	8,398,923.25	0.00	0.00
Support Serv - Pupil	649,540.45	0.00	649,540.45	0.00	0.00
Support Serv - Instructional	337,871.77	0.00	337,871.77	0.00	0.00
Support Serv - Board of Ed	150,119.57	0.00	150,119.57	0.00	0.00
Support Serv - Executive Adm	289,628.08	0.00	289,628.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	766,252.12	0.00	766,252.12	0.00	0.00
Support Serv - Business	263,541.85	34,934.27	0.00	228,607.58	228,607.58
Operations and Maintenance	1,286,771.06	8,935.40	0.00	1,277,835.66	0.00
Pupil Transportation	696,563.92	0.00	696,563.92	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	105,753.92	42,320.14	8,385.15	55,048.63	55,048.63
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	421,024.64	0.00	421,024.64	0.00	0.00
Community Services	129,946.75	0.00	129,946.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	800.00	0.00	800.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,557.91	330,144.60	320,413.31	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 **	397,340.49	397,340.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,055,157.22	1,055,157.22	0.00	0.00	0.00
Trust Funds					
All Costs *	35,229.00	0.00	35,229.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,643,594.83	**1,877,404.95**	**12,204,698.01**	**1,561,491.87**	**283,656.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,117,463.23	4,972.49	9,112,490.74	0.00	0.00
Support Serv - Pupil	778,297.29	0.00	778,297.29	0.00	0.00
Support Serv - Instructional	337,891.29	0.00	337,891.29	0.00	0.00
Support Serv - Board of Ed	47,139.78	0.00	47,139.78	0.00	0.00
Support Serv - Executive Adm	275,893.92	0.00	275,893.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,031,062.10	185.84	1,030,876.26	0.00	0.00
Support Serv - Business	304,725.39	35,908.42	0.00	268,816.97	268,816.97
Operations and Maintenance	1,151,653.08	8,332.61	0.00	1,143,320.47	0.00
Pupil Transportation	886,791.42	0.00	886,791.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,728.65	0.00	4,728.65	0.00	0.00
Support Serv - Staff & Personnel	48,733.18	0.00	0.00	48,733.18	48,733.18
Support Serv - Technology	210,894.58	62.57	0.00	210,832.01	210,832.01
Support Serv - Pupil Accounting	1,074.04	0.00	1,074.04	0.00	0.00
Support Serv - Central - Other	7,228.84	0.00	7,228.84	0.00	0.00
Support Serv - Other	316,107.71	0.00	316,107.71	0.00	0.00
Community Services	91,462.28	0.00	91,462.28	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	651,754.77	340,333.59	311,421.18	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 **	1,563,070.28	1,563,070.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,467,390.93	4,467,390.93	0.00	0.00	0.00
Trust Funds					
All Costs *	4,250.00	0.00	4,250.00	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
	21,297,612.76	**6,420,256.73**	**13,205,653.40**	**1,671,702.63**	**528,382.16**

Michigan Department of Education
Costs for the Development of 2015-2016 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	9,250,725.42	0.00	9,250,725.42	0.00	0.00
Support Serv - Pupil	533,408.26	0.00	533,408.26	0.00	0.00
Support Serv - Instructional	372,172.57	0.00	372,172.57	0.00	0.00
Support Serv - Board of Ed	80,560.41	0.00	80,560.41	0.00	0.00
Support Serv - Executive Adm	227,325.24	0.00	227,325.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	953,331.88	0.00	953,331.88	0.00	0.00
Support Serv - Business	341,962.26	93,449.48	0.00	248,512.78	248,512.78
Operations and Maintenance	1,757,898.09	0.00	0.00	1,757,898.09	0.00
Pupil Transportation	916,335.31	160,692.00	755,643.31	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	89,607.33	0.00	0.00	89,607.33	89,607.33
Support Serv - Technology	165,542.01	0.00	0.00	165,542.01	165,542.01
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	197,355.07	0.00	197,355.07	0.00	0.00
Community Services	13,889.30	0.00	13,889.30	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	1,041,993.18	436,665.00	605,328.18	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 **	1,488,063.58	1,488,063.58	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 *	22,080.30	0.00	22,080.30	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
	17,452,250.21	**2,178,870.06**	**13,011,819.94**	**2,261,560.21**	**503,662.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,546,890.24	0.00	6,546,890.24	0.00	0.00
Support Serv - Pupil	492,234.13	0.00	492,234.13	0.00	0.00
Support Serv - Instructional	222,923.77	0.00	222,923.77	0.00	0.00
Support Serv - Board of Ed	22,447.92	0.00	22,447.92	0.00	0.00
Support Serv - Executive Adm	271,366.74	0.00	271,366.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	754,343.39	0.00	754,343.39	0.00	0.00
Support Serv - Business	153,266.15	0.00	0.00	153,266.15	153,266.15
Operations and Maintenance	906,992.63	12,460.00	0.00	894,532.63	0.00
Pupil Transportation	305,977.27	0.00	305,977.27	0.00	0.00
Support Serv - Planning & Research	41,430.88	0.00	41,430.88	0.00	0.00
Support Serv - Communication	2,474.58	0.00	2,474.58	0.00	0.00
Support Serv - Staff & Personnel	5,274.40	0.00	800.00	4,474.40	4,474.40
Support Serv - Technology	196,514.42	0.00	0.00	196,514.42	196,514.42
Support Serv - Pupil Accounting	758.66	0.00	758.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,196.04	0.00	318,196.04	0.00	0.00
Community Services	380,686.49	0.00	380,686.49	0.00	0.00
Payments to Government Agencies	29,804.76	29,804.76	0.00	0.00	0.00
Facilities Acquisition	17.92	17.92	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	469,505.01	270,705.89	198,799.12	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 **	1,266,130.00	1,266,130.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	406,967.23	406,967.23	0.00	0.00	0.00
Trust Funds					
All Costs *	29,704.51	0.00	29,704.51	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,823,907.14	**1,986,085.80**	**9,589,033.74**	**1,248,787.60**	**354,254.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,788,519.58	0.00	9,788,519.58	0.00	0.00
Support Serv - Pupil	580,613.22	0.00	580,613.22	0.00	0.00
Support Serv - Instructional	204,879.04	0.00	204,879.04	0.00	0.00
Support Serv - Board of Ed	58,534.18	0.00	58,534.18	0.00	0.00
Support Serv - Executive Adm	221,725.43	0.00	221,725.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,970.55	0.00	660,970.55	0.00	0.00
Support Serv - Business	222,345.94	22,735.14	0.00	199,610.80	199,610.80
Operations and Maintenance	1,397,980.76	6,932.00	0.00	1,391,048.76	0.00
Pupil Transportation	736,162.80	179,376.00	556,786.80	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	825.00	0.00	825.00	0.00	0.00
Support Serv - Technology	323,650.57	40,778.98	18,457.00	264,414.59	264,414.59
Support Serv - Pupil Accounting	45,892.14	0.00	45,892.14	0.00	0.00
Support Serv - Central - Other	9,950.89	0.00	9,950.89	0.00	0.00
Support Serv - Other	460,098.91	4,586.00	455,512.91	0.00	0.00
Community Services	42,860.84	0.00	42,860.84	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	624,710.77	316,741.40	307,969.37	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 **	1,190,898.76	1,190,898.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,929.00	46,929.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,617,548.38	**1,808,977.28**	**12,953,496.95**	**1,855,074.15**	**464,025.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,355,902.83	0.00	6,355,902.83	0.00	0.00
Support Serv - Pupil	546,087.45	0.00	546,087.45	0.00	0.00
Support Serv - Instructional	221,105.29	0.00	221,105.29	0.00	0.00
Support Serv - Board of Ed	58,142.32	0.00	58,142.32	0.00	0.00
Support Serv - Executive Adm	261,905.33	0.00	261,905.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	648,340.61	0.00	648,340.61	0.00	0.00
Support Serv - Business	165,381.26	37,245.49	0.00	128,135.77	128,135.77
Operations and Maintenance	1,162,718.76	0.00	0.00	1,162,718.76	0.00
Pupil Transportation	553,562.73	5,575.77	547,986.96	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	221,938.93	0.00	12,600.00	209,338.93	209,338.93
Support Serv - Pupil Accounting	31,473.31	0.00	31,473.31	0.00	0.00
Support Serv - Central - Other	6,202.37	0.00	6,202.37	0.00	0.00
Support Serv - Other	245,460.82	0.00	245,460.82	0.00	0.00
Community Services	62,487.83	0.00	62,487.83	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	13,382.38	0.00	13,382.38	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	367,920.70	183,118.09	184,802.61	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 **	1,713,913.28	1,713,913.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,766,761.71	2,766,761.71	0.00	0.00	0.00
Trust Funds					
All Costs *	6,131.00	0.00	6,131.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,408,818.91	**4,706,614.34**	**9,202,011.11**	**1,500,193.46**	**337,474.70**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,556,596.05	3,279.74	3,553,316.31	0.00	0.00
Support Serv - Pupil	378,876.92	0.00	378,876.92	0.00	0.00
Support Serv - Instructional	196,832.62	0.00	196,832.62	0.00	0.00
Support Serv - Board of Ed	29,146.64	0.00	29,146.64	0.00	0.00
Support Serv - Executive Adm	231,199.05	0.00	231,199.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,817.13	0.00	387,817.13	0.00	0.00
Support Serv - Business	110,242.92	2,904.27	2,358.09	104,980.56	104,980.56
Operations and Maintenance	543,832.34	0.00	0.00	543,832.34	0.00
Pupil Transportation	233,693.34	0.00	233,693.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,396.91	0.00	4,396.91	0.00	0.00
Support Serv - Staff & Personnel	375.00	0.00	375.00	0.00	0.00
Support Serv - Technology	82,899.51	2,255.94	0.00	80,643.57	80,643.57
Support Serv - Pupil Accounting	491.06	0.00	491.06	0.00	0.00
Support Serv - Central - Other	13,299.21	0.00	13,299.21	0.00	0.00
Support Serv - Other	142,599.42	0.00	142,599.42	0.00	0.00
Community Services	10,495.03	314.41	10,180.62	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	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	5,325.94	0.00	5,135.80	190.14	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	383,646.71	212,259.32	171,387.39	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 **	1,277,202.50	1,277,202.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,566,766.96	1,566,766.96	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
	9,156,335.26	**3,064,983.14**	**5,361,705.51**	**729,646.61**	**185,624.13**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,105,969.52	4,514.82	6,101,454.70	0.00	0.00
Support Serv - Pupil	340,886.64	0.00	340,886.64	0.00	0.00
Support Serv - Instructional	130,759.07	0.00	130,759.07	0.00	0.00
Support Serv - Board of Ed	24,770.82	0.00	24,770.82	0.00	0.00
Support Serv - Executive Adm	613,488.47	0.00	613,488.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	375,713.03	0.00	375,713.03	0.00	0.00
Support Serv - Business	207,884.43	23,189.29	0.00	184,695.14	184,695.14
Operations and Maintenance	598,687.32	0.00	0.00	598,687.32	0.00
Pupil Transportation	341,316.36	0.00	341,316.36	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	1,900.08	0.00	1,000.08	900.00	900.00
Support Serv - Technology	161,374.40	53,416.19	0.00	107,958.21	107,958.21
Support Serv - Pupil Accounting	271.30	0.00	271.30	0.00	0.00
Support Serv - Central - Other	3,300.00	0.00	3,300.00	0.00	0.00
Support Serv - Other	171,862.12	0.00	171,862.12	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	5,227.52	5,227.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	26,526.44	0.00	26,526.44	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,128.69	0.00	0.00	12,128.69	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	448,082.58	187,776.71	260,305.87	0.00	0.00
Community Services	94,941.95	0.00	94,941.95	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 **	580,340.00	580,340.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,245,430.74	**854,464.53**	**8,486,596.85**	**904,369.36**	**293,553.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,671,344.81	0.00	9,671,344.81	0.00	0.00
Support Serv - Pupil	319,981.56	0.00	319,981.56	0.00	0.00
Support Serv - Instructional	251,015.70	0.00	251,015.70	0.00	0.00
Support Serv - Board of Ed	43,094.56	0.00	43,094.56	0.00	0.00
Support Serv - Executive Adm	246,150.95	0.00	246,150.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,006,823.88	0.00	1,006,823.88	0.00	0.00
Support Serv - Business	237,706.05	9,820.01	43,441.83	184,444.21	184,444.21
Operations and Maintenance	1,488,312.22	0.00	0.00	1,488,312.22	0.00
Pupil Transportation	575,745.23	9,570.00	566,175.23	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	3,567.88	0.00	0.00	3,567.88	3,567.88
Support Serv - Technology	211,029.90	0.00	40,815.24	170,214.66	170,214.66
Support Serv - Pupil Accounting	1,042.97	0.00	1,042.97	0.00	0.00
Support Serv - Central - Other	10,511.68	0.00	10,511.68	0.00	0.00
Support Serv - Other	266,508.31	2,860.80	263,647.51	0.00	0.00
Community Services	313,511.69	0.00	313,511.69	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	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 **	1,629,433.70	1,629,433.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,687,163.34	4,687,163.34	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
	20,962,944.43	**6,338,847.85**	**12,777,557.61**	**1,846,538.97**	**358,226.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,602,968.23	21,699.12	1,581,269.11	0.00	0.00
Support Serv - Pupil	188,450.60	0.00	188,450.60	0.00	0.00
Support Serv - Instructional	191,750.40	0.00	191,750.40	0.00	0.00
Support Serv - Board of Ed	18,992.96	0.00	18,992.96	0.00	0.00
Support Serv - Executive Adm	201,879.78	0.00	201,879.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,466.26	0.00	292,466.26	0.00	0.00
Support Serv - Business	80,100.00	0.00	12,600.00	67,500.00	67,500.00
Operations and Maintenance	418,160.15	110,125.79	0.00	308,034.36	0.00
Pupil Transportation	212,291.37	0.00	212,291.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,232.58	0.00	12,232.58	0.00	0.00
Support Serv - Staff & Personnel	27,960.30	0.00	0.00	27,960.30	27,960.30
Support Serv - Technology	42,885.46	8,490.46	0.00	34,395.00	34,395.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,177.94	0.00	2,177.94	0.00	0.00
Community Services	3,158.52	0.00	3,158.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,930.00	1,930.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	32,000.00	0.00	32,000.00	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	264,693.58	91,144.06	173,549.52	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 **	304,268.00	304,268.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,898,366.13	**537,657.43**	**2,922,819.04**	**437,889.66**	**129,855.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,968,190.93	3,000.00	1,965,190.93	0.00	0.00
Support Serv - Pupil	200,637.45	0.00	200,637.45	0.00	0.00
Support Serv - Instructional	322,552.55	12,000.00	310,552.55	0.00	0.00
Support Serv - Board of Ed	63,739.85	0.00	63,739.85	0.00	0.00
Support Serv - Executive Adm	285,821.02	0.00	285,821.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	328,343.77	0.00	328,343.77	0.00	0.00
Support Serv - Business	114,438.33	0.00	10,500.00	103,938.33	103,938.33
Operations and Maintenance	633,269.95	69,913.17	14,362.32	548,994.46	0.00
Pupil Transportation	87,861.31	0.00	87,861.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,613.48	0.00	10,613.48	0.00	0.00
Support Serv - Staff & Personnel	42,978.79	0.00	0.00	42,978.79	42,978.79
Support Serv - Technology	73,444.09	0.00	0.00	73,444.09	73,444.09
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	0.00	0.00	0.00	0.00	0.00
Community Services	21,546.38	0.00	21,546.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,990.93	41,990.93	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	75,075.00	0.00	75,000.00	75.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	430,263.26	307,562.59	122,700.67	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,700,767.09	**434,466.69**	**3,496,869.73**	**769,430.67**	**220,361.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,935,914.00	0.00	1,935,914.00	0.00	0.00
Support Serv - Pupil	169,076.00	0.00	169,076.00	0.00	0.00
Support Serv - Instructional	384,803.00	0.00	384,803.00	0.00	0.00
Support Serv - Board of Ed	60,380.00	0.00	60,380.00	0.00	0.00
Support Serv - Executive Adm	148,503.00	0.00	148,503.00	0.00	0.00
Support Serv - Grant Writer	12,677.00	0.00	12,677.00	0.00	0.00
Support Serv - School Adm	400,751.00	0.00	400,751.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,150,206.00	0.00	0.00	1,150,206.00	0.00
Pupil Transportation	253,299.00	0.00	253,299.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,889.00	0.00	17,889.00	0.00	0.00
Support Serv - Staff & Personnel	62,230.00	0.00	0.00	62,230.00	62,230.00
Support Serv - Technology	34,780.00	0.00	0.00	34,780.00	34,780.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	262,125.00	9,572.00	252,553.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	4,972,664.00	**9,572.00**	**3,650,982.00**	**1,312,110.00**	**161,904.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	506,355.00	8,774.00	497,581.00	0.00	0.00
Support Serv - Pupil	147,854.00	0.00	147,854.00	0.00	0.00
Support Serv - Instructional	11,946.00	7,624.00	4,322.00	0.00	0.00
Support Serv - Board of Ed	16,034.00	0.00	16,034.00	0.00	0.00
Support Serv - Executive Adm	67,845.00	0.00	67,845.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	60,849.00	1,047.00	59,802.00	0.00	0.00
Support Serv - Business	276,192.00	0.00	0.00	276,192.00	276,192.00
Operations and Maintenance	362,361.00	0.00	0.00	362,361.00	0.00
Pupil Transportation	15,750.00	0.00	15,750.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,118.00	0.00	1,118.00	0.00	0.00
Support Serv - Staff & Personnel	3,693.00	0.00	0.00	3,693.00	3,693.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,842.00	8,842.00	0.00	0.00	0.00
Community Services	176.00	0.00	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	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
	1,479,015.00	**26,287.00**	**810,482.00**	**642,246.00**	**279,885.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,319,550.10	0.00	1,319,550.10	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	7,961.37	0.00	7,961.37	0.00	0.00
Support Serv - Board of Ed	323,226.30	0.00	323,226.30	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,755.25	7,453.88	364,301.37	0.00	0.00
Support Serv - Business	84,892.26	0.00	0.00	84,892.26	84,892.26
Operations and Maintenance	493,670.78	0.00	0.00	493,670.78	0.00
Pupil Transportation	680.00	0.00	680.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,151.27	0.00	1,151.27	0.00	0.00
Support Serv - Staff & Personnel	1,409.08	0.00	1,409.08	0.00	0.00
Support Serv - Technology	707.73	0.00	707.73	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	0.00	0.00	0.00	0.00	0.00
Community Services	4,015.42	0.00	4,015.42	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	127,324.45	0.00	127,324.45	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 **	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
	2,736,344.01	**7,453.88**	**2,150,327.09**	**578,563.04**	**84,892.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,137,149.61	0.00	1,137,149.61	0.00	0.00
Support Serv - Pupil	197,503.15	0.00	197,503.15	0.00	0.00
Support Serv - Instructional	2,530,465.67	0.00	2,530,465.67	0.00	0.00
Support Serv - Board of Ed	48,256.75	0.00	48,256.75	0.00	0.00
Support Serv - Executive Adm	349,430.31	0.00	349,430.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,053.72	0.00	178,053.72	0.00	0.00
Support Serv - Business	1,094,448.21	1,542.85	4,048.00	1,088,857.36	1,088,857.36
Operations and Maintenance	614,754.34	0.00	3,552.11	611,202.23	0.00
Pupil Transportation	14,919.74	0.00	14,919.74	0.00	0.00
Support Serv - Planning & Research	2,161.65	0.00	2,161.65	0.00	0.00
Support Serv - Communication	251,170.30	0.00	251,170.30	0.00	0.00
Support Serv - Staff & Personnel	605,545.69	0.00	425.64	605,120.05	605,120.05
Support Serv - Technology	3,124,588.75	95,052.61	0.00	3,029,536.14	3,029,536.14
Support Serv - Pupil Accounting	17,364.04	0.00	17,364.04	0.00	0.00
Support Serv - Central - Other	1,353.28	0.00	1,353.28	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	219,380.98	0.00	219,380.98	0.00	0.00
Payments to Government Agencies	654,362.33	654,362.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,806,186.03	0.00	4,806,186.03	0.00	0.00
Support Serv - Pupil	3,626,487.40	0.00	3,626,487.40	0.00	0.00
Support Serv - Instructional	1,701,132.26	13,629.40	1,687,502.86	0.00	0.00
Support Serv - Board of Ed	81,396.12	0.00	81,396.12	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	496,847.42	0.00	496,847.42	0.00	0.00
Support Serv - Business	84,421.44	26,104.08	11,661.85	46,655.51	46,655.51
Operations and Maintenance	1,162,562.47	0.00	0.00	1,162,562.47	0.00
Pupil Transportation	3,770,585.85	55,644.80	3,714,941.05	0.00	0.00
Support Serv - Planning & Research	158,635.66	0.00	158,635.66	0.00	0.00
Support Serv - Communication	7,511.83	0.00	7,511.83	0.00	0.00
Support Serv - Staff & Personnel	3,430.59	0.00	3,123.30	307.29	307.29
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	92,232.75	5,105.17	87,127.58	0.00	0.00
Community Services	6,669.87	0.00	6,669.87	0.00	0.00
Payments to Government Agencies	13,255,184.69	13,255,184.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	577,397.50	577,397.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	252,546.45	252,546.45	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
	41,124,136.85	**14,936,569.88**	**19,643,325.92**	**6,544,241.05**	**4,770,476.35**

Michigan Department of Education
Costs for the Development of 2015-2016 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	54,708,010.93	0.00	54,708,010.93	0.00	0.00
Support Serv - Pupil	4,154,697.20	0.00	4,154,697.20	0.00	0.00
Support Serv - Instructional	4,346,922.05	0.00	4,346,922.05	0.00	0.00
Support Serv - Board of Ed	201,779.07	0.00	201,779.07	0.00	0.00
Support Serv - Executive Adm	574,221.91	0.00	574,221.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,502,425.39	0.00	5,502,425.39	0.00	0.00
Support Serv - Business	1,153,011.11	18,747.70	0.00	1,134,263.41	1,134,263.41
Operations and Maintenance	6,923,001.09	44,384.00	106,494.36	6,772,122.73	0.00
Pupil Transportation	3,264,470.66	0.00	3,264,470.66	0.00	0.00
Support Serv - Planning & Research	15,960.00	0.00	15,960.00	0.00	0.00
Support Serv - Communication	6,661.00	0.00	6,661.00	0.00	0.00
Support Serv - Staff & Personnel	469,415.13	0.00	82,814.76	386,600.37	386,600.37
Support Serv - Technology	1,043,624.68	0.00	310,664.56	732,960.12	732,960.12
Support Serv - Pupil Accounting	148,080.41	0.00	148,080.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	989,601.00	9,257.00	980,344.00	0.00	0.00
Community Services	101,583.73	0.00	101,583.73	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	223,734.79	0.00	223,734.79	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	9,332.82	0.00	8,946.44	386.38	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	13,914.13	0.00	13,338.08	576.05	576.05
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,711,839.55	2,202,742.25	1,509,097.30	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 **	4,531,475.00	4,531,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,679,014.93	3,679,014.93	0.00	0.00	0.00
Trust Funds					
All Costs *	31,033.00	0.00	31,033.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,424,484.38	1,424,484.38	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	97,228,293.96	**11,910,105.26**	**76,291,279.64**	**9,026,909.06**	**2,254,399.95**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,119,944.10	4,964.83	10,114,979.27	0.00	0.00
Support Serv - Pupil	939,973.34	0.00	939,973.34	0.00	0.00
Support Serv - Instructional	516,411.44	55,935.36	460,476.08	0.00	0.00
Support Serv - Board of Ed	35,744.84	0.00	35,744.84	0.00	0.00
Support Serv - Executive Adm	463,219.81	0.00	463,219.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,039,880.14	0.00	1,039,880.14	0.00	0.00
Support Serv - Business	294,220.52	13,783.08	44,657.45	235,779.99	235,779.99
Operations and Maintenance	1,911,494.61	0.00	0.00	1,911,494.61	0.00
Pupil Transportation	674,631.38	0.00	674,631.38	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	321,651.64	0.00	321,651.64	0.00	0.00
Community Services	437,183.02	0.00	437,183.02	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	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	684,364.03	300,172.07	384,191.96	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 **	2,819,004.22	2,819,004.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,626.90	43,626.90	0.00	0.00	0.00
Trust Funds					
All Costs *	4,037.39	0.00	4,037.39	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
	20,305,637.38	**3,237,486.46**	**14,920,876.32**	**2,147,274.60**	**235,779.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,070,101.07	5,134.93	6,064,966.14	0.00	0.00
Support Serv - Pupil	569,114.47	0.00	569,114.47	0.00	0.00
Support Serv - Instructional	340,101.29	919.28	339,182.01	0.00	0.00
Support Serv - Board of Ed	41,298.45	0.00	41,298.45	0.00	0.00
Support Serv - Executive Adm	94,110.41	0.00	94,110.41	0.00	0.00
Support Serv - Grant Writer	2,735.41	0.00	2,735.41	0.00	0.00
Support Serv - School Adm	629,727.29	0.00	629,727.29	0.00	0.00
Support Serv - Business	223,725.10	20,480.92	0.00	203,244.18	203,244.18
Operations and Maintenance	1,098,022.15	23,040.81	178.57	1,074,802.77	0.00
Pupil Transportation	404,689.36	0.00	404,689.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,795.10	0.00	6,795.10	0.00	0.00
Support Serv - Staff & Personnel	18,520.84	0.00	1,359.01	17,161.83	17,161.83
Support Serv - Technology	117,131.59	13,600.04	0.00	103,531.55	103,531.55
Support Serv - Pupil Accounting	29,471.13	0.00	29,471.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	327,282.60	0.00	327,282.60	0.00	0.00
Community Services	53,222.25	0.00	53,222.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,389.96	14,389.96	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	514,519.09	252,308.01	262,211.08	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 **	932,114.75	932,114.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	897,558.93	897,558.93	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
	12,384,631.24	**2,159,547.63**	**8,826,343.28**	**1,398,740.33**	**323,937.56**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,040,502.11	0.00	26,040,502.11	0.00	0.00
Support Serv - Pupil	2,106,369.47	0.00	2,106,369.47	0.00	0.00
Support Serv - Instructional	1,319,129.69	0.00	1,319,129.69	0.00	0.00
Support Serv - Board of Ed	70,581.67	0.00	70,581.67	0.00	0.00
Support Serv - Executive Adm	277,934.33	0.00	277,934.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,866,662.96	5,959.90	2,860,703.06	0.00	0.00
Support Serv - Business	491,851.63	0.00	0.00	491,851.63	491,851.63
Operations and Maintenance	3,822,548.00	0.00	0.00	3,822,548.00	0.00
Pupil Transportation	1,775,680.22	0.00	1,775,680.22	0.00	0.00
Support Serv - Planning & Research	86.25	0.00	86.25	0.00	0.00
Support Serv - Communication	18,452.00	0.00	18,452.00	0.00	0.00
Support Serv - Staff & Personnel	342,208.99	0.00	4,221.88	337,987.11	337,987.11
Support Serv - Technology	672,388.68	10,374.99	0.00	662,013.69	662,013.69
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	787,688.80	1,774.07	785,914.73	0.00	0.00
Community Services	40,303.54	0.00	40,303.54	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	144,732.64	0.00	144,732.64	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,152,746.49	509,977.54	642,768.95	0.00	0.00
Community Services	439,888.88	0.00	439,888.88	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 **	5,253,165.75	5,253,165.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,106,126.83	1,106,126.83	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	264,710.81	264,710.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,993,759.74	**7,152,089.89**	**36,527,269.42**	**5,314,400.43**	**1,491,852.43**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,657,805.13	156,872.06	14,500,933.07	0.00	0.00
Support Serv - Pupil	867,052.37	0.00	867,052.37	0.00	0.00
Support Serv - Instructional	586,875.09	27,000.00	559,875.09	0.00	0.00
Support Serv - Board of Ed	45,592.53	0.00	45,592.53	0.00	0.00
Support Serv - Executive Adm	435,403.87	0.00	435,403.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,552,446.95	1,089.26	1,551,357.69	0.00	0.00
Support Serv - Business	328,912.33	49,747.65	0.00	279,164.68	279,164.68
Operations and Maintenance	2,328,404.53	9,515.60	0.00	2,318,888.93	0.00
Pupil Transportation	826,776.95	0.00	826,776.95	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	81,513.49	0.00	2,514.52	78,998.97	78,998.97
Support Serv - Technology	228,376.83	9,798.00	0.00	218,578.83	218,578.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,168.84	0.00	66,168.84	0.00	0.00
Support Serv - Other	371,566.98	8,852.08	362,714.90	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	776,406.32	446,763.89	329,642.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,856,961.56	5,856,961.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	725,610.00	725,610.00	0.00	0.00	0.00
Trust Funds					
All Costs *	15,250.00	0.00	15,250.00	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
	29,751,123.77	**7,292,210.10**	**19,563,282.26**	**2,895,631.41**	**576,742.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,360,530.29	14,462.24	5,346,068.05	0.00	0.00
Support Serv - Pupil	388,445.50	0.00	388,445.50	0.00	0.00
Support Serv - Instructional	97,491.20	0.00	97,491.20	0.00	0.00
Support Serv - Board of Ed	29,027.70	0.00	29,027.70	0.00	0.00
Support Serv - Executive Adm	263,495.60	355.10	263,140.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	562,808.15	0.00	562,808.15	0.00	0.00
Support Serv - Business	173,222.31	7,946.74	0.00	165,275.57	165,275.57
Operations and Maintenance	633,571.77	0.00	0.00	633,571.77	0.00
Pupil Transportation	401,989.71	0.00	401,989.71	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	156,436.48	15,548.82	0.00	140,887.66	140,887.66
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	224,730.73	0.00	224,730.73	0.00	0.00
Community Services	200,245.73	0.00	200,245.73	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	342,500.18	167,394.53	175,105.65	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 **	1,545,641.20	1,545,641.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	195,783.52	195,783.52	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
	10,578,920.07	**1,947,132.15**	**7,692,052.92**	**939,735.00**	**306,163.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,066,817.51	870.60	11,065,946.91	0.00	0.00
Support Serv - Pupil	892,943.87	0.00	892,943.87	0.00	0.00
Support Serv - Instructional	493,321.01	42,120.20	451,200.81	0.00	0.00
Support Serv - Board of Ed	40,088.03	0.00	40,088.03	0.00	0.00
Support Serv - Executive Adm	245,538.72	1,433.00	244,105.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,340,405.70	0.00	1,340,405.70	0.00	0.00
Support Serv - Business	332,076.86	27,336.17	0.00	304,740.69	304,740.69
Operations and Maintenance	1,876,768.31	185,703.00	0.00	1,691,065.31	0.00
Pupil Transportation	883,780.70	0.00	883,780.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,068.56	0.00	5,068.56	0.00	0.00
Support Serv - Staff & Personnel	91,674.08	0.00	0.00	91,674.08	91,674.08
Support Serv - Technology	177,998.57	0.00	0.00	177,998.57	177,998.57
Support Serv - Pupil Accounting	37,273.75	0.00	37,273.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,944.05	3,760.45	399,183.60	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	733,947.01	380,840.29	353,106.72	0.00	0.00
Community Services	125,377.28	0.00	125,377.28	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 **	2,001,158.10	2,001,158.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,626,589.29	1,626,589.29	0.00	0.00	0.00
Trust Funds					
All Costs *	15,013.84	0.00	15,013.84	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
	22,388,785.24	**4,269,811.10**	**15,853,495.49**	**2,265,478.65**	**574,413.34**

Michigan Department of Education
Costs for the Development of 2015-2016 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	98,692.38	0.00	98,692.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	22,465.77	0.00	22,465.77	0.00	0.00
Support Serv - Board of Ed	4,798.50	0.00	4,798.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,303.30	0.00	0.00	31,303.30	31,303.30
Operations and Maintenance	9,100.00	0.00	0.00	9,100.00	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	350.00	0.00	0.00	350.00	350.00
Support Serv - Pupil Accounting	0.00	0.00	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	2,258.25	0.00	2,258.25	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
	168,968.20	**0.00**	**128,214.90**	**40,753.30**	**31,653.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,008,682.52	19,069.44	2,989,613.08	0.00	0.00
Support Serv - Pupil	168,637.34	0.00	168,637.34	0.00	0.00
Support Serv - Instructional	262,709.49	0.00	262,709.49	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	621,392.48	0.00	621,392.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	260,815.47	0.00	260,815.47	0.00	0.00
Support Serv - Business	168,476.74	0.00	0.00	168,476.74	168,476.74
Operations and Maintenance	500,735.04	0.00	0.00	500,735.04	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	114,378.01	0.00	114,378.01	0.00	0.00
Support Serv - Staff & Personnel	35,871.37	0.00	0.00	35,871.37	35,871.37
Support Serv - Technology	229,111.45	0.00	0.00	229,111.45	229,111.45
Support Serv - Pupil Accounting	48,109.70	0.00	48,109.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	96,775.20	0.00	96,775.20	0.00	0.00
Community Services	68,912.65	0.00	68,912.65	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	203,210.15	168,538.85	34,671.30	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
Debt Service Funds					
All Costs **	1,230,380.76	1,230,380.76	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
	7,018,198.37	**1,417,989.05**	**4,666,014.72**	**934,194.60**	**433,459.56**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74906 Blue Water Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	101,029.30	0.00	101,029.30	0.00	0.00
Support Serv - Pupil	77,180.08	0.00	77,180.08	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	6,734.39	0.00	6,734.39	0.00	0.00
Support Serv - Executive Adm	8,000.00	0.00	8,000.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	9,207.44	0.00	535.44	8,672.00	8,672.00
Operations and Maintenance	10,057.49	0.00	0.00	10,057.49	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	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
	212,208.70	**0.00**	**193,479.21**	**18,729.49**	**8,672.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74910 St. Clair County Academy of Style
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	317,116.42	16,089.80	301,026.62	0.00	0.00
Support Serv - Pupil	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Instructional	12,838.47	0.00	12,838.47	0.00	0.00
Support Serv - Board of Ed	4,237.50	0.00	4,237.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,849.89	0.00	0.00	25,849.89	25,849.89
Operations and Maintenance	37,898.85	0.00	0.00	37,898.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,082.25	0.00	0.00	1,082.25	1,082.25
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	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	30,589.50	30,589.50	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	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
	444,612.88	**46,679.30**	**333,102.59**	**64,830.99**	**26,932.14**

Michigan Department of Education
Costs for the Development of 2015-2016 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	391,958.47	0.00	391,958.47	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	145,012.09	0.00	145,012.09	0.00	0.00
Support Serv - Board of Ed	7,595.10	0.00	7,595.10	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	113,735.60	0.00	0.00	113,735.60	113,735.60
Operations and Maintenance	30,519.39	0.00	0.00	30,519.39	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	688,820.65	**0.00**	**544,565.66**	**144,254.99**	**113,735.60**

Michigan Department of Education
Costs for the Development of 2015-2016 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	472,275.80	0.00	472,275.80	0.00	0.00
Support Serv - Pupil	256,580.91	0.00	256,580.91	0.00	0.00
Support Serv - Instructional	207,831.39	0.00	207,831.39	0.00	0.00
Support Serv - Board of Ed	4,237.50	0.00	4,237.50	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	67,086.71	0.00	67,086.71	0.00	0.00
Support Serv - Business	65,065.20	0.00	0.00	65,065.20	65,065.20
Operations and Maintenance	98,418.56	0.00	0.00	98,418.56	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	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	66,031.72	0.00	0.00	66,031.72	66,031.72
Support Serv - Pupil Accounting	0.00	0.00	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
	1,266,862.79	**0.00**	**1,018,012.31**	**248,850.48**	**150,431.92**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,287,403.14	392.61	1,287,010.53	0.00	0.00
Support Serv - Pupil	341,448.75	0.00	341,448.75	0.00	0.00
Support Serv - Instructional	202,725.55	0.00	202,725.55	0.00	0.00
Support Serv - Board of Ed	10,362.00	0.00	10,362.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	97,460.37	0.00	0.00	97,460.37	97,460.37
Operations and Maintenance	113,787.00	0.00	0.00	113,787.00	0.00
Pupil Transportation	3,482.04	0.00	3,482.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	226.99	0.00	226.99	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	0.00	0.00	0.00	0.00	0.00
Community Services	26,373.08	0.00	26,373.08	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	296,967.49	110,354.44	186,613.05	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
	2,380,236.41	**110,747.05**	**2,058,241.99**	**211,247.37**	**97,460.37**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
74914 Blue Water Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,361,957.69	0.00	2,361,957.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,695.50	0.00	4,695.50	0.00	0.00
Support Serv - Executive Adm	346,352.76	0.00	346,352.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	28,153.66	0.00	0.00	28,153.66	28,153.66
Operations and Maintenance	4,868.00	0.00	0.00	4,868.00	0.00
Pupil Transportation	200.00	0.00	200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	4,577.10	0.00	4,577.10	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,750,804.71	**0.00**	**2,717,783.05**	**33,021.66**	**28,153.66**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,131,712.23	0.00	1,131,712.23	0.00	0.00
Support Serv - Board of Ed	19,935.65	0.00	19,935.65	0.00	0.00
Support Serv - Executive Adm	416,503.37	0.00	416,503.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	167,637.04	47,144.00	0.00	120,493.04	120,493.04
Operations and Maintenance	266,647.43	0.00	0.00	266,647.43	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,141,823.68	64,781.58	0.00	1,077,042.10	1,077,042.10
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,328,400.00	1,328,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,863,271.71	83,151.90	3,780,119.81	0.00	0.00
Support Serv - Pupil	4,579,602.02	0.00	4,579,602.02	0.00	0.00
Support Serv - Instructional	1,012,030.76	20,873.07	991,157.69	0.00	0.00
Support Serv - Board of Ed	49,542.59	0.00	49,542.59	0.00	0.00
Support Serv - Executive Adm	86,115.92	0.00	86,115.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,855.86	0.00	188,855.86	0.00	0.00
Support Serv - Business	551,222.32	178,429.18	106,670.28	266,122.86	266,122.86
Operations and Maintenance	821,003.68	0.00	231,080.61	589,923.07	0.00
Pupil Transportation	742,018.41	3,000.00	739,018.41	0.00	0.00
Support Serv - Planning & Research	26,315.00	0.00	26,315.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	54,189.72	0.00	15,505.74	38,683.98	38,683.98
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	1,633,154.39	1,633,154.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,017,744.00	3,017,744.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,097,725.78	**6,376,678.12**	**12,362,135.18**	**2,358,912.48**	**1,502,341.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,535,632.70	44,676.88	18,490,955.82	0.00	0.00
Support Serv - Pupil	821,231.13	0.00	821,231.13	0.00	0.00
Support Serv - Instructional	1,310,820.54	0.00	1,310,820.54	0.00	0.00
Support Serv - Board of Ed	109,775.68	0.00	109,775.68	0.00	0.00
Support Serv - Executive Adm	410,788.58	0.00	410,788.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,737,364.31	0.00	1,737,364.31	0.00	0.00
Support Serv - Business	541,787.51	118,823.78	0.00	422,963.73	422,963.73
Operations and Maintenance	2,394,901.26	21,668.95	90,549.80	2,282,682.51	0.00
Pupil Transportation	1,100,765.11	171,338.76	929,426.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	130.41	0.00	130.41	0.00	0.00
Support Serv - Staff & Personnel	12,832.89	0.00	12,832.89	0.00	0.00
Support Serv - Technology	687,560.17	34,894.37	0.00	652,665.80	652,665.80
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	632,780.06	15,817.00	616,963.06	0.00	0.00
Community Services	247,852.60	10,105.25	237,747.35	0.00	0.00
Payments to Government Agencies	95,355.37	95,355.37	0.00	0.00	0.00
Facilities Acquisition	30,810.68	30,810.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,614.74	0.00	1,641.21	9,973.53	0.00
Pupil Transportation	1,065.94	0.00	1,065.94	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,675,542.89	960,802.36	714,740.53	0.00	0.00
Community Services	38,506.33	0.00	38,506.33	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 **	4,005,723.68	4,005,723.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	415,592.38	415,592.38	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
	34,818,434.96	**5,925,609.46**	**25,524,539.93**	**3,368,285.57**	**1,075,629.53**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,453,173.32	0.00	1,453,173.32	0.00	0.00
Support Serv - Pupil	81,871.11	0.00	81,871.11	0.00	0.00
Support Serv - Instructional	71,501.57	0.00	71,501.57	0.00	0.00
Support Serv - Board of Ed	47,066.81	0.00	47,066.81	0.00	0.00
Support Serv - Executive Adm	46,718.12	0.00	46,718.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	155,685.78	0.00	155,685.78	0.00	0.00
Support Serv - Business	80,888.74	1,506.38	0.00	79,382.36	79,382.36
Operations and Maintenance	329,360.25	6,226.04	3,500.00	319,634.21	0.00
Pupil Transportation	161,136.94	0.00	161,136.94	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	1,032.00	0.00	249.00	783.00	783.00
Support Serv - Technology	140,293.84	12,849.10	0.00	127,444.74	127,444.74
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	109,845.19	7,640.34	102,204.85	0.00	0.00
Community Services	8,204.52	0.00	8,204.52	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	188,773.02	98,355.43	90,417.59	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 *	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
	2,875,751.21	**126,577.29**	**2,221,929.61**	**527,244.31**	**207,610.10**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,556,475.77	24,214.18	4,532,261.59	0.00	0.00
Support Serv - Pupil	169,238.43	0.00	169,238.43	0.00	0.00
Support Serv - Instructional	90,159.50	0.00	90,159.50	0.00	0.00
Support Serv - Board of Ed	70,528.16	0.00	70,528.16	0.00	0.00
Support Serv - Executive Adm	120,223.76	279.00	119,944.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	406,650.13	0.00	406,650.13	0.00	0.00
Support Serv - Business	213,825.37	13,619.13	0.00	200,206.24	200,206.24
Operations and Maintenance	756,717.21	19,594.00	0.00	737,123.21	0.00
Pupil Transportation	383,625.69	2,500.00	381,125.69	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	117,799.08	0.00	0.00	117,799.08	117,799.08
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	238,515.94	10,612.82	227,903.12	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,353.41	215,370.09	224,983.32	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 **	597,588.93	597,588.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	403,438.00	403,438.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,565,139.38	**1,287,216.15**	**6,222,794.70**	**1,055,128.53**	**318,005.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,456,303.16	0.00	3,456,303.16	0.00	0.00
Support Serv - Pupil	44,046.36	0.00	44,046.36	0.00	0.00
Support Serv - Instructional	84,069.87	0.00	84,069.87	0.00	0.00
Support Serv - Board of Ed	33,025.42	0.00	33,025.42	0.00	0.00
Support Serv - Executive Adm	202,017.94	0.00	202,017.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,214.43	1,874.98	389,339.45	0.00	0.00
Support Serv - Business	136,501.61	12,273.01	0.00	124,228.60	124,228.60
Operations and Maintenance	523,693.97	6,580.94	0.00	517,113.03	0.00
Pupil Transportation	409,238.05	0.00	409,238.05	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	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	126,693.04	9,251.14	0.00	117,441.90	117,441.90
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	142,629.65	0.00	142,629.65	0.00	0.00
Community Services	713.47	0.00	713.47	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	450.00	0.00	450.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,482.67	133,393.82	143,088.85	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 **	1,460,575.10	1,460,575.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	547,308.36	547,308.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,835,963.10	**2,171,257.35**	**4,905,922.22**	**758,783.53**	**241,670.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,331,434.12	19,121.30	7,312,312.82	0.00	0.00
Support Serv - Pupil	338,734.27	0.00	338,734.27	0.00	0.00
Support Serv - Instructional	145,724.41	0.00	145,724.41	0.00	0.00
Support Serv - Board of Ed	185,456.03	0.00	185,456.03	0.00	0.00
Support Serv - Executive Adm	179,414.31	0.00	179,414.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	854,567.22	0.00	854,567.22	0.00	0.00
Support Serv - Business	249,189.59	10,541.55	10,754.76	227,893.28	227,893.28
Operations and Maintenance	1,260,566.58	169,340.61	0.00	1,091,225.97	0.00
Pupil Transportation	893,817.50	48,913.00	844,904.50	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	262,876.16	44,609.54	53,894.00	164,372.62	164,372.62
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	329,513.74	15,188.04	314,325.70	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	888,164.47	455,824.83	432,339.64	0.00	0.00
Community Services	15,703.03	0.00	15,703.03	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 **	1,757,465.37	1,757,465.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	466,137.95	466,137.95	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
	15,158,764.75	**2,987,142.19**	**10,688,130.69**	**1,483,491.87**	**392,265.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,390,214.23	29,972.66	3,360,241.57	0.00	0.00
Support Serv - Pupil	117,755.95	0.00	117,755.95	0.00	0.00
Support Serv - Instructional	69,563.69	0.00	69,563.69	0.00	0.00
Support Serv - Board of Ed	30,791.31	0.00	30,791.31	0.00	0.00
Support Serv - Executive Adm	240,931.90	0.00	240,931.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,909.98	0.00	373,909.98	0.00	0.00
Support Serv - Business	136,410.28	7,821.37	0.00	128,588.91	128,588.91
Operations and Maintenance	746,718.86	14,769.07	0.00	731,949.79	0.00
Pupil Transportation	288,111.12	0.00	288,111.12	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	128,660.56	13,371.27	0.00	115,289.29	115,289.29
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	211,466.35	0.00	211,466.35	0.00	0.00
Community Services	316.87	0.00	316.87	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	244,972.79	133,120.04	111,852.75	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 **	2,289,381.32	2,289,381.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,741.01	38,741.01	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
	8,307,946.22	**2,527,176.74**	**4,804,941.49**	**975,827.99**	**243,878.20**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,401,737.75	24,097.39	4,377,640.36	0.00	0.00
Support Serv - Pupil	100,266.79	0.00	100,266.79	0.00	0.00
Support Serv - Instructional	110,260.48	0.00	110,260.48	0.00	0.00
Support Serv - Board of Ed	29,448.95	0.00	29,448.95	0.00	0.00
Support Serv - Executive Adm	192,537.52	0.00	192,537.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,076.53	3,634.35	461,442.18	0.00	0.00
Support Serv - Business	140,798.62	6,683.24	19,352.46	114,762.92	114,762.92
Operations and Maintenance	583,779.98	0.00	0.00	583,779.98	0.00
Pupil Transportation	367,291.58	0.00	367,291.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,173.00	0.00	1,173.00	0.00	0.00
Support Serv - Staff & Personnel	6,532.91	0.00	6,532.91	0.00	0.00
Support Serv - Technology	99,702.27	8,083.05	0.00	91,619.22	91,619.22
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	196,405.26	8,290.86	188,114.40	0.00	0.00
Community Services	1,772.84	0.00	1,772.84	0.00	0.00
Payments to Government Agencies	3,334.50	3,334.50	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	5,109.72	0.00	5,033.07	76.65	76.65
Operations and Maintenance	2,964.60	0.00	2,920.13	44.47	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	390,726.84	173,045.68	217,681.16	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	1,401,616.61	1,401,616.61	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
	8,500,536.75	**1,628,785.68**	**6,081,467.83**	**790,283.24**	**206,458.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,481,355.54	10,921.38	14,470,434.16	0.00	0.00
Support Serv - Pupil	1,043,092.47	0.00	1,043,092.47	0.00	0.00
Support Serv - Instructional	717,543.26	0.00	717,543.26	0.00	0.00
Support Serv - Board of Ed	103,892.28	0.00	103,892.28	0.00	0.00
Support Serv - Executive Adm	410,663.65	0.00	410,663.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,259,127.73	0.00	1,259,127.73	0.00	0.00
Support Serv - Business	315,078.12	0.00	7,435.83	307,642.29	307,642.29
Operations and Maintenance	2,686,521.84	374,972.36	36,967.03	2,274,582.45	0.00
Pupil Transportation	1,099,272.33	1,000.00	1,098,272.33	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	2,073.09	0.00	2,073.09	0.00	0.00
Support Serv - Technology	1,022,711.05	262,267.70	19,849.90	740,593.45	740,593.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,397.10	0.00	30,397.10	0.00	0.00
Support Serv - Other	446,228.37	37,907.23	408,321.14	0.00	0.00
Community Services	30,075.45	0.00	30,075.45	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	11,302.82	0.00	10,737.69	565.13	0.00
Pupil Transportation	1,425.82	0.00	1,425.82	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,231,060.54	690,896.07	540,164.47	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 **	3,593,986.99	3,593,986.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,700.00	0.00	3,700.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	12,986.10	12,986.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,502,494.55	**4,984,937.83**	**20,194,173.40**	**3,323,383.32**	**1,048,235.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	885,044.73	0.00	885,044.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	23,399.71	0.00	23,399.71	0.00	0.00
Support Serv - Board of Ed	15,698.63	0.00	15,698.63	0.00	0.00
Support Serv - Executive Adm	108,507.25	0.00	108,507.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,374.74	4,107.24	0.00	18,267.50	18,267.50
Operations and Maintenance	88,795.70	516.00	0.00	88,279.70	0.00
Pupil Transportation	58,859.09	0.00	58,859.09	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	110.00	0.00	110.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	2,201.70	0.00	2,201.70	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,926.30	0.00	10,926.30	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 **	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
	1,215,917.85	**4,623.24**	**1,104,747.41**	**106,547.20**	**18,267.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76000 Sanilac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	51,592.97	0.00	51,592.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	220,181.46	0.00	220,181.46	0.00	0.00
Support Serv - Board of Ed	16,644.40	0.00	16,644.40	0.00	0.00
Support Serv - Executive Adm	144,049.25	0.00	144,049.25	0.00	0.00
Support Serv - Grant Writer	2,600.00	0.00	2,600.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	120,920.17	392.04	0.00	120,528.13	120,528.13
Operations and Maintenance	15,186.81	1,702.11	0.00	13,484.70	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	7,128.42	0.00	7,028.42	100.00	100.00
Support Serv - Technology	137,299.16	32,212.78	0.00	105,086.38	105,086.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,120.00	0.00	7,120.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	43,801.32	0.00	43,801.32	0.00	0.00
Payments to Government Agencies	680,735.80	680,735.80	0.00	0.00	0.00
Facilities Acquisition	4,654.24	4,654.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,515,245.91	172,506.89	3,342,739.02	0.00	0.00
Support Serv - Pupil	1,194,122.30	0.00	1,194,122.30	0.00	0.00
Support Serv - Instructional	625,530.14	0.00	625,530.14	0.00	0.00
Support Serv - Board of Ed	9,693.31	0.00	9,693.31	0.00	0.00
Support Serv - Executive Adm	150,551.73	0.00	150,551.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	340,239.81	0.00	340,239.81	0.00	0.00
Support Serv - Business	52,135.79	4,551.70	0.00	47,584.09	47,584.09
Operations and Maintenance	478,716.35	31,623.29	4,337.67	442,755.39	0.00
Pupil Transportation	522,320.94	107,138.26	415,182.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,231.00	0.00	3,231.00	0.00	0.00
Support Serv - Staff & Personnel	54,831.77	0.00	33,480.41	21,351.36	21,351.36
Support Serv - Technology	60,053.05	0.00	0.00	60,053.05	60,053.05
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	15,097.67	12,725.91	2,371.76	0.00	0.00
Community Services	408,601.48	0.00	408,601.48	0.00	0.00
Payments to Government Agencies	558,289.35	558,289.35	0.00	0.00	0.00
Facilities Acquisition	83,338.55	83,338.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	196,459.28	196,459.28	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
	9,720,372.43	**1,886,330.20**	**7,023,099.13**	**810,943.10**	**354,703.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,663,405.45	11,510.70	4,651,894.75	0.00	0.00
Support Serv - Pupil	315,126.70	0.00	315,126.70	0.00	0.00
Support Serv - Instructional	342,435.02	22,960.57	319,474.45	0.00	0.00
Support Serv - Board of Ed	35,768.55	2,781.21	32,987.34	0.00	0.00
Support Serv - Executive Adm	326,177.88	1,034.86	325,143.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	486,566.26	0.00	486,566.26	0.00	0.00
Support Serv - Business	172,289.17	6,558.73	0.00	165,730.44	165,730.44
Operations and Maintenance	694,829.85	653.58	6,142.18	688,034.09	0.00
Pupil Transportation	385,318.25	1,175.00	384,143.25	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	2,589.31	0.00	2,589.31	0.00	0.00
Support Serv - Technology	114,502.71	14,082.37	0.00	100,420.34	100,420.34
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	173,111.22	1,514.32	171,596.90	0.00	0.00
Community Services	8,032.00	0.00	8,032.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	542,844.75	290,030.49	252,814.26	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 **	939,220.68	939,220.68	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
	9,202,217.80	**1,291,522.51**	**6,956,510.42**	**954,184.87**	**266,150.78**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,795,516.13	840.09	2,794,676.04	0.00	0.00
Support Serv - Pupil	169,788.81	0.00	169,788.81	0.00	0.00
Support Serv - Instructional	64,991.78	0.00	64,991.78	0.00	0.00
Support Serv - Board of Ed	14,772.27	0.00	14,772.27	0.00	0.00
Support Serv - Executive Adm	190,756.63	0.00	190,756.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,026.38	0.00	308,026.38	0.00	0.00
Support Serv - Business	163,718.88	3,986.25	0.00	159,732.63	159,732.63
Operations and Maintenance	509,014.39	0.00	2,201.00	506,813.39	0.00
Pupil Transportation	233,895.87	0.00	233,895.87	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	53,652.04	5,968.41	0.00	47,683.63	47,683.63
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	121,634.32	0.00	121,634.32	0.00	0.00
Community Services	71,833.64	0.00	71,833.64	0.00	0.00
Payments to Government Agencies	824.46	824.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,552.29	121,544.42	90,007.87	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 **	1,049,624.75	1,049,624.75	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
	5,959,602.64	**1,182,788.38**	**4,062,584.61**	**714,229.65**	**207,416.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,207,565.54	76,190.10	12,131,375.44	0.00	0.00
Support Serv - Pupil	703,566.24	0.00	703,566.24	0.00	0.00
Support Serv - Instructional	288,528.43	3,460.67	285,067.76	0.00	0.00
Support Serv - Board of Ed	51,468.20	0.00	51,468.20	0.00	0.00
Support Serv - Executive Adm	443,030.99	0.00	443,030.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,140,683.82	1,502.70	1,139,181.12	0.00	0.00
Support Serv - Business	326,304.36	29,159.51	0.00	297,144.85	297,144.85
Operations and Maintenance	1,772,625.69	2,708.00	0.00	1,769,917.69	0.00
Pupil Transportation	1,283,733.45	83,891.50	1,199,841.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,768.65	0.00	8,768.65	0.00	0.00
Support Serv - Staff & Personnel	21,980.74	0.00	0.00	21,980.74	21,980.74
Support Serv - Technology	390,021.88	14,026.27	0.00	375,995.61	375,995.61
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	373,818.47	13,283.39	360,535.08	0.00	0.00
Community Services	83,627.51	3,300.00	80,327.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,373.89	4,373.89	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	53.50	0.00	53.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,122.21	0.00	9,422.76	699.45	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	1,122,316.18	479,304.01	643,012.17	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 **	1,987,550.42	1,987,550.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,760.29	20,760.29	0.00	0.00	0.00
Trust Funds					
All Costs *	10,013.86	0.00	10,013.86	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,250,914.32	**2,719,510.75**	**17,065,665.23**	**2,465,738.34**	**695,121.20**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,123,341.84	9,136.30	3,114,205.54	0.00	0.00
Support Serv - Pupil	183,646.26	0.00	183,646.26	0.00	0.00
Support Serv - Instructional	8,629.66	0.00	8,629.66	0.00	0.00
Support Serv - Board of Ed	16,356.22	0.00	16,356.22	0.00	0.00
Support Serv - Executive Adm	218,930.66	0.00	218,930.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	398,908.77	0.00	398,908.77	0.00	0.00
Support Serv - Business	114,225.65	19,782.54	0.00	94,443.11	94,443.11
Operations and Maintenance	451,739.27	5,977.60	0.00	445,761.67	0.00
Pupil Transportation	281,613.58	0.00	281,613.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,697.65	0.00	2,697.65	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	73,080.11	0.00	0.00	73,080.11	73,080.11
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	191,970.37	1,989.43	189,980.94	0.00	0.00
Community Services	192.58	0.00	192.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,043.00	16,043.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,768.56	154,756.83	184,011.73	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 **	1,138,769.16	1,138,769.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	312,468.09	312,468.09	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
	6,871,381.43	**1,658,922.95**	**4,599,173.59**	**613,284.89**	**167,523.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,788,281.62	35.01	5,788,246.61	0.00	0.00
Support Serv - Pupil	116,275.07	0.00	116,275.07	0.00	0.00
Support Serv - Instructional	73,295.09	0.00	73,295.09	0.00	0.00
Support Serv - Board of Ed	65,799.74	0.00	65,799.74	0.00	0.00
Support Serv - Executive Adm	276,557.07	0.00	276,557.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	384,436.65	0.00	384,436.65	0.00	0.00
Support Serv - Business	176,903.03	40,879.37	0.00	136,023.66	136,023.66
Operations and Maintenance	668,795.50	0.00	0.00	668,795.50	0.00
Pupil Transportation	398,449.90	0.00	398,449.90	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	137,359.66	0.00	0.00	137,359.66	137,359.66
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	213,062.91	0.00	213,062.91	0.00	0.00
Community Services	4,295.00	0.00	4,295.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,781.32	216,199.38	118,581.94	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 **	255,324.65	255,324.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,751,946.42	2,751,946.42	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
	11,645,563.63	**3,264,384.83**	**7,438,999.98**	**942,178.82**	**273,383.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,322,742.46	0.00	2,322,742.46	0.00	0.00
Support Serv - Pupil	92,684.21	0.00	92,684.21	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	7,850.00	0.00	7,850.00	0.00	0.00
Support Serv - Executive Adm	443,754.21	0.00	443,754.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,595.96	0.00	218,595.96	0.00	0.00
Support Serv - Business	2,103.24	0.00	0.00	2,103.24	2,103.24
Operations and Maintenance	321,748.57	3,017.37	0.00	318,731.20	0.00
Pupil Transportation	166,541.84	0.00	166,541.84	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	139,245.25	0.00	139,245.25	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,435.44	93,294.00	121,141.44	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 **	198,862.50	198,862.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,443.00	7,443.00	0.00	0.00	0.00
Trust Funds					
All Costs *	9,050.00	0.00	9,050.00	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
	4,145,056.68	**302,616.87**	**3,521,605.37**	**320,834.44**	**2,103.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,212,690.22	0.00	5,212,690.22	0.00	0.00
Support Serv - Pupil	363,728.41	0.00	363,728.41	0.00	0.00
Support Serv - Instructional	87,052.83	0.00	87,052.83	0.00	0.00
Support Serv - Board of Ed	52,542.21	0.00	52,542.21	0.00	0.00
Support Serv - Executive Adm	228,655.70	0.00	228,655.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,521.48	0.00	358,521.48	0.00	0.00
Support Serv - Business	133,788.58	15,317.56	0.00	118,471.02	118,471.02
Operations and Maintenance	917,549.04	24,017.30	9,866.00	883,665.74	0.00
Pupil Transportation	602,595.87	36,219.81	566,376.06	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	3,925.56	0.00	3,925.56	0.00	0.00
Support Serv - Technology	269,634.65	124,654.94	15,143.00	129,836.71	129,836.71
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	128,182.00	0.00	128,182.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,724.59	267,166.84	262,557.75	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 **	7,792,358.28	7,792,358.28	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
	16,680,949.42	**8,259,734.73**	**7,289,241.22**	**1,131,973.47**	**248,307.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,489,399.94	50.83	4,489,349.11	0.00	0.00
Support Serv - Pupil	206,629.57	0.00	206,629.57	0.00	0.00
Support Serv - Instructional	440,506.78	23,797.84	416,708.94	0.00	0.00
Support Serv - Board of Ed	50,979.02	0.00	50,979.02	0.00	0.00
Support Serv - Executive Adm	157,543.36	900.00	156,643.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,628.57	0.00	477,628.57	0.00	0.00
Support Serv - Business	197,345.94	5,391.70	500.00	191,454.24	191,454.24
Operations and Maintenance	1,170,266.95	39,117.00	0.00	1,131,149.95	0.00
Pupil Transportation	586,298.78	89,883.00	496,415.78	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	23,018.42	0.00	23,018.42	0.00	0.00
Community Services	116,970.80	0.00	116,970.80	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	1,182.76	0.00	1,182.76	0.00	0.00
Pupil Transportation	17,530.31	0.00	17,530.31	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	488,938.09	164,759.95	324,178.14	0.00	0.00
Community Services	111,322.06	0.00	111,322.06	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 **	728,628.54	728,628.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	233,261.21	233,261.21	0.00	0.00	0.00
Trust Funds					
All Costs *	35,700.00	0.00	35,700.00	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
	9,533,151.10	**1,285,790.07**	**6,924,756.84**	**1,322,604.19**	**191,454.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,249,981.33	0.00	1,249,981.33	0.00	0.00
Support Serv - Pupil	253,414.15	0.00	253,414.15	0.00	0.00
Support Serv - Instructional	1,808,311.45	4,347.40	1,803,964.05	0.00	0.00
Support Serv - Board of Ed	5,349.51	0.00	5,349.51	0.00	0.00
Support Serv - Executive Adm	387,995.94	0.00	387,995.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	343,233.60	0.00	0.00	343,233.60	343,233.60
Operations and Maintenance	278,380.58	7,284.96	0.00	271,095.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	163,927.42	0.00	163,927.42	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	82,494.23	0.00	0.00	82,494.23	82,494.23
Support Serv - Technology	1,257,673.56	0.00	0.00	1,257,673.56	1,257,673.56
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	1,799,174.43	1,799,174.43	0.00	0.00	0.00
Facilities Acquisition	2,261.75	2,261.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,040,770.87	9,447.10	4,031,323.77	0.00	0.00
Support Serv - Pupil	6,513,774.19	928.63	6,512,845.56	0.00	0.00
Support Serv - Instructional	1,273,140.98	0.00	1,273,140.98	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	392,505.56	0.00	392,505.56	0.00	0.00
Support Serv - Business	75,434.95	0.00	0.00	75,434.95	75,434.95
Operations and Maintenance	284,676.46	7,701.47	0.00	276,974.99	0.00
Pupil Transportation	1,743,604.29	96,820.00	1,646,784.29	0.00	0.00
Support Serv - Planning & Research	93,000.00	0.00	93,000.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,603.05	55,603.05	0.00	0.00	0.00
Community Services	133.29	0.00	133.29	0.00	0.00
Payments to Government Agencies	1,540,977.99	1,540,977.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	23,645,819.58	**3,524,546.78**	**17,814,365.85**	**2,306,906.95**	**1,758,836.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,100,083.57	0.00	6,100,083.57	0.00	0.00
Support Serv - Pupil	229,728.11	0.00	229,728.11	0.00	0.00
Support Serv - Instructional	311,340.87	11,082.57	300,258.30	0.00	0.00
Support Serv - Board of Ed	33,342.82	0.00	33,342.82	0.00	0.00
Support Serv - Executive Adm	265,376.87	0.00	265,376.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	551,109.69	0.00	551,109.69	0.00	0.00
Support Serv - Business	131,503.95	22,401.58	0.00	109,102.37	109,102.37
Operations and Maintenance	1,006,858.20	0.00	0.00	1,006,858.20	0.00
Pupil Transportation	460,778.00	11,912.10	448,865.90	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	1,757.22	0.00	1,757.22	0.00	0.00
Support Serv - Technology	81,462.92	0.00	26,462.92	55,000.00	55,000.00
Support Serv - Pupil Accounting	24,832.05	0.00	24,832.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,894.10	10,732.93	277,161.17	0.00	0.00
Community Services	38,478.76	0.00	38,478.76	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	549,013.34	273,569.32	275,444.02	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 **	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
	10,073,560.47	**329,698.50**	**8,572,901.40**	**1,170,960.57**	**164,102.37**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,228,032.61	0.00	8,228,032.61	0.00	0.00
Support Serv - Pupil	325,374.01	0.00	325,374.01	0.00	0.00
Support Serv - Instructional	391,739.15	4,202.73	387,536.42	0.00	0.00
Support Serv - Board of Ed	61,888.27	0.00	61,888.27	0.00	0.00
Support Serv - Executive Adm	216,495.60	0.00	216,495.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	807,520.66	0.00	807,520.66	0.00	0.00
Support Serv - Business	234,278.38	20,694.62	0.00	213,583.76	213,583.76
Operations and Maintenance	1,085,927.14	3,323.56	0.00	1,082,603.58	0.00
Pupil Transportation	560,756.17	0.00	560,756.17	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	1,330.00	0.00	0.00	1,330.00	1,330.00
Support Serv - Technology	266,335.03	1,324.70	19,460.00	245,550.33	245,550.33
Support Serv - Pupil Accounting	38,153.72	0.00	38,153.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,548.18	0.00	353,548.18	0.00	0.00
Community Services	22,247.55	0.00	22,247.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	232,663.81	232,663.81	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	693,872.52	426,799.51	267,073.01	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 **	1,675,248.02	1,675,248.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,653.72	34,653.72	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
	15,230,064.54	**2,398,910.67**	**11,288,086.20**	**1,543,067.67**	**460,464.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,882,024.02	109,527.69	5,772,496.33	0.00	0.00
Support Serv - Pupil	266,141.95	0.00	266,141.95	0.00	0.00
Support Serv - Instructional	131,773.38	0.00	131,773.38	0.00	0.00
Support Serv - Board of Ed	51,614.54	0.00	51,614.54	0.00	0.00
Support Serv - Executive Adm	247,626.40	0.00	247,626.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	643,105.68	0.00	643,105.68	0.00	0.00
Support Serv - Business	330,077.08	11,722.88	27,727.88	290,626.32	290,626.32
Operations and Maintenance	994,918.06	1,873.92	0.00	993,044.14	0.00
Pupil Transportation	382,935.99	0.00	382,935.99	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	350.00	0.00	350.00	0.00	0.00
Support Serv - Technology	3,688.43	0.00	0.00	3,688.43	3,688.43
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	241,962.27	0.00	241,962.27	0.00	0.00
Community Services	58,133.80	0.00	58,133.80	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	384,145.48	174,464.98	209,680.50	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 **	1,830,895.02	1,830,895.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	319,514.97	319,514.97	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
	11,769,324.07	**2,447,999.46**	**8,033,965.72**	**1,287,358.89**	**294,314.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,119,343.79	0.00	3,119,343.79	0.00	0.00
Support Serv - Pupil	110,380.48	0.00	110,380.48	0.00	0.00
Support Serv - Instructional	193,785.17	33,553.86	160,231.31	0.00	0.00
Support Serv - Board of Ed	21,701.48	0.00	21,701.48	0.00	0.00
Support Serv - Executive Adm	128,984.71	0.00	128,984.71	0.00	0.00
Support Serv - Grant Writer	13,109.11	0.00	13,109.11	0.00	0.00
Support Serv - School Adm	371,890.06	0.00	371,890.06	0.00	0.00
Support Serv - Business	71,943.41	15,568.80	0.00	56,374.61	56,374.61
Operations and Maintenance	457,943.53	0.00	1,600.00	456,343.53	0.00
Pupil Transportation	171,449.28	0.00	171,449.28	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	2,735.42	0.00	0.00	2,735.42	2,735.42
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	124,917.30	221.42	124,695.88	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,554.80	12,244.63	236,310.17	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 **	918,118.76	918,118.76	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
	5,954,857.30	**979,707.47**	**4,459,696.27**	**515,453.56**	**59,110.03**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,483,763.59	0.00	4,483,763.59	0.00	0.00
Support Serv - Pupil	273,587.76	0.00	273,587.76	0.00	0.00
Support Serv - Instructional	59,353.79	0.00	59,353.79	0.00	0.00
Support Serv - Board of Ed	2,813.88	0.00	2,813.88	0.00	0.00
Support Serv - Executive Adm	301,976.14	0.00	301,976.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,526.28	0.00	416,526.28	0.00	0.00
Support Serv - Business	103,030.98	0.00	0.00	103,030.98	103,030.98
Operations and Maintenance	670,105.98	12,341.10	0.00	657,764.88	0.00
Pupil Transportation	362,023.25	14,284.73	347,738.52	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	245,286.03	18,662.11	0.00	226,623.92	226,623.92
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	300,119.77	3,109.72	297,010.05	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,717.33	224,314.56	144,402.77	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 **	1,224,875.93	1,224,875.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	381,510.23	381,510.23	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
	9,193,690.94	**1,879,098.38**	**6,327,172.78**	**987,419.78**	**329,654.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,120,201.43	4,776.01	7,115,425.42	0.00	0.00
Support Serv - Pupil	204,823.54	0.00	204,823.54	0.00	0.00
Support Serv - Instructional	386,252.97	22,147.36	364,105.61	0.00	0.00
Support Serv - Board of Ed	74,076.89	0.00	74,076.89	0.00	0.00
Support Serv - Executive Adm	206,720.60	0.00	206,720.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	658,943.48	0.00	658,943.48	0.00	0.00
Support Serv - Business	197,850.98	35,066.85	0.00	162,784.13	162,784.13
Operations and Maintenance	1,088,480.27	0.00	4,820.00	1,083,660.27	0.00
Pupil Transportation	443,630.61	2,320.31	441,310.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,446.31	0.00	7,446.31	0.00	0.00
Support Serv - Staff & Personnel	5,668.88	0.00	5,668.88	0.00	0.00
Support Serv - Technology	26,886.99	0.00	0.00	26,886.99	26,886.99
Support Serv - Pupil Accounting	32,971.40	0.00	32,971.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,701.97	8,250.00	255,451.97	0.00	0.00
Community Services	130,233.52	0.00	130,233.52	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	461,639.90	205,701.27	255,938.63	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 **	2,001,295.10	2,001,295.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	161,451.04	161,451.04	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
	13,472,275.88	**2,441,007.94**	**9,757,936.55**	**1,273,331.39**	**189,671.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,207,049.61	50,427.23	11,156,622.38	0.00	0.00
Support Serv - Pupil	653,726.30	1,319.34	652,406.96	0.00	0.00
Support Serv - Instructional	439,679.63	37,808.45	401,871.18	0.00	0.00
Support Serv - Board of Ed	190,979.19	142,500.00	48,479.19	0.00	0.00
Support Serv - Executive Adm	315,096.40	1,101.66	313,994.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,310,673.12	830.00	1,309,843.12	0.00	0.00
Support Serv - Business	282,945.73	22,335.88	0.00	260,609.85	260,609.85
Operations and Maintenance	1,761,750.73	0.00	31,786.04	1,729,964.69	0.00
Pupil Transportation	757,324.32	90,516.75	666,807.57	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	3,971.40	0.00	800.00	3,171.40	3,171.40
Support Serv - Technology	244,857.50	6,394.96	52,976.40	185,486.14	185,486.14
Support Serv - Pupil Accounting	81.49	0.00	81.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	468,227.69	6,048.69	462,179.00	0.00	0.00
Community Services	164,936.13	7,364.23	157,571.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	11,141.16	0.00	11,141.16	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	1,082,575.27	582,861.12	499,714.15	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 **	630,056.91	630,056.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,446.47	79,446.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,604,519.05	**1,659,011.69**	**15,766,275.28**	**2,179,232.08**	**449,267.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,846,008.43	6,151.28	18,839,857.15	0.00	0.00
Support Serv - Pupil	861,632.13	0.00	861,632.13	0.00	0.00
Support Serv - Instructional	840,298.72	0.00	840,298.72	0.00	0.00
Support Serv - Board of Ed	78,054.32	0.00	78,054.32	0.00	0.00
Support Serv - Executive Adm	263,327.98	0.00	263,327.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,933,711.57	0.00	1,933,711.57	0.00	0.00
Support Serv - Business	304,752.67	0.00	0.00	304,752.67	304,752.67
Operations and Maintenance	2,641,072.05	10,443.22	62,423.22	2,568,205.61	0.00
Pupil Transportation	749,607.41	0.00	749,607.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,683.09	0.00	40,683.09	0.00	0.00
Support Serv - Staff & Personnel	153,807.37	0.00	20,078.41	133,728.96	133,728.96
Support Serv - Technology	253,357.58	0.00	59,821.22	193,536.36	193,536.36
Support Serv - Pupil Accounting	65,191.09	0.00	65,191.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,939.35	0.00	325,939.35	0.00	0.00
Community Services	281,879.64	0.00	281,879.64	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	1,639,701.02	1,010,726.89	628,974.13	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	2,963,944.35	2,963,944.35	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
	32,242,968.77	**3,991,265.74**	**25,051,479.43**	**3,200,223.60**	**632,017.99**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	178,894.92	5,382.00	173,512.92	0.00	0.00
Support Serv - Pupil	96,607.10	0.00	96,607.10	0.00	0.00
Support Serv - Instructional	1,159,484.68	59.00	1,159,425.68	0.00	0.00
Support Serv - Board of Ed	11,732.77	0.00	11,732.77	0.00	0.00
Support Serv - Executive Adm	379,391.99	84,768.33	294,623.66	0.00	0.00
Support Serv - Grant Writer	2,178.75	0.00	2,178.75	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	106,276.11	181.16	1,520.00	104,574.95	104,574.95
Operations and Maintenance	48,549.69	0.00	804.72	47,744.97	0.00
Pupil Transportation	2,467.00	0.00	2,467.00	0.00	0.00
Support Serv - Planning & Research	3,701.65	0.00	3,701.65	0.00	0.00
Support Serv - Communication	6,653.23	0.00	6,653.23	0.00	0.00
Support Serv - Staff & Personnel	25,388.37	0.00	881.41	24,506.96	24,506.96
Support Serv - Technology	216,389.74	17,241.18	0.00	199,148.56	199,148.56
Support Serv - Pupil Accounting	39,048.47	0.00	39,048.47	0.00	0.00
Support Serv - Central - Other	119.51	0.00	119.51	0.00	0.00
Support Serv - Other	513.45	17.91	495.54	0.00	0.00
Community Services	72,104.30	1,753.85	70,350.45	0.00	0.00
Payments to Government Agencies	1,126,090.73	1,126,090.73	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,126,684.86	154,817.86	7,971,867.00	0.00	0.00
Support Serv - Pupil	5,317,985.31	8,075.23	5,309,910.08	0.00	0.00
Support Serv - Instructional	1,908,742.20	48,817.19	1,859,925.01	0.00	0.00
Support Serv - Board of Ed	17,250.00	0.00	17,250.00	0.00	0.00
Support Serv - Executive Adm	39,477.41	0.00	39,477.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	919,918.71	9,924.04	909,994.67	0.00	0.00
Support Serv - Business	518,621.04	4,595.06	63,222.12	450,803.86	450,803.86
Operations and Maintenance	972,166.60	2,601.03	3,636.07	965,929.50	0.00
Pupil Transportation	1,481,949.21	193,272.00	1,288,677.21	0.00	0.00
Support Serv - Planning & Research	135,738.95	0.00	135,738.95	0.00	0.00
Support Serv - Communication	11,175.56	0.00	11,175.56	0.00	0.00
Support Serv - Staff & Personnel	124,700.87	0.00	33,446.25	91,254.62	91,254.62
Support Serv - Technology	452,418.25	339.19	280.99	451,798.07	451,798.07
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	108,603.49	60,834.15	47,769.34	0.00	0.00
Community Services	791,685.33	5,115.58	786,569.75	0.00	0.00
Payments to Government Agencies	2,707,862.03	2,561,398.57	146,463.46	0.00	0.00
Facilities Acquisition	1,226.38	1,226.38	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	420,565.66	420,565.66	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
	27,532,364.32	**4,707,076.10**	**20,489,526.73**	**2,335,761.49**	**1,322,087.02**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,579,378.45	3,790.00	1,575,588.45	0.00	0.00
Support Serv - Pupil	63,673.77	0.00	63,673.77	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	40,946.48	0.00	40,946.48	0.00	0.00
Support Serv - Executive Adm	119,983.31	0.00	119,983.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	293,356.68	0.00	293,356.68	0.00	0.00
Support Serv - Business	47,808.90	6,117.35	0.00	41,691.55	41,691.55
Operations and Maintenance	316,355.80	0.00	0.00	316,355.80	0.00
Pupil Transportation	107,586.55	0.00	107,586.55	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	18,315.50	0.00	0.00	18,315.50	18,315.50
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	80,532.64	4,108.53	76,424.11	0.00	0.00
Community Services	6,540.00	0.00	6,540.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,219.08	77,223.60	70,995.48	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 **	400,310.02	400,310.02	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
	3,223,007.18	**491,549.50**	**2,355,094.83**	**376,362.85**	**60,007.05**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,962,438.35	2,394.96	9,960,043.39	0.00	0.00
Support Serv - Pupil	856,368.79	0.00	856,368.79	0.00	0.00
Support Serv - Instructional	185,313.51	0.00	185,313.51	0.00	0.00
Support Serv - Board of Ed	40,254.28	0.00	40,254.28	0.00	0.00
Support Serv - Executive Adm	374,609.42	0.00	374,609.42	0.00	0.00
Support Serv - Grant Writer	13,050.00	0.00	13,050.00	0.00	0.00
Support Serv - School Adm	936,321.76	0.00	936,321.76	0.00	0.00
Support Serv - Business	256,534.85	90,290.97	92,719.75	73,524.13	73,524.13
Operations and Maintenance	1,526,743.59	17,000.00	0.00	1,509,743.59	0.00
Pupil Transportation	866,536.73	50,084.00	816,452.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,520.00	0.00	4,520.00	0.00	0.00
Support Serv - Staff & Personnel	1,666.81	0.00	154.81	1,512.00	1,512.00
Support Serv - Technology	193,952.72	28,746.49	0.00	165,206.23	165,206.23
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	344,057.39	19,929.14	324,128.25	0.00	0.00
Community Services	51,389.23	0.00	51,389.23	0.00	0.00
Payments to Government Agencies	6,296.52	6,296.52	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	800,027.48	454,521.02	345,506.46	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 **	8,483,937.57	8,483,937.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,904,019.00	**9,153,200.67**	**14,000,832.38**	**1,749,985.95**	**240,242.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,960,390.73	58,447.82	5,901,942.91	0.00	0.00
Support Serv - Pupil	547,545.12	0.00	547,545.12	0.00	0.00
Support Serv - Instructional	157,267.31	1,955.72	155,311.59	0.00	0.00
Support Serv - Board of Ed	32,565.25	0.00	32,565.25	0.00	0.00
Support Serv - Executive Adm	248,678.56	1,693.75	246,984.81	0.00	0.00
Support Serv - Grant Writer	71,704.02	0.00	71,704.02	0.00	0.00
Support Serv - School Adm	580,080.05	99.99	579,980.06	0.00	0.00
Support Serv - Business	159,412.70	35,657.41	0.00	123,755.29	123,755.29
Operations and Maintenance	584,354.20	961.80	0.00	583,392.40	0.00
Pupil Transportation	377,180.13	1,500.00	375,680.13	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	112.00	0.00	0.00	112.00	112.00
Support Serv - Technology	212,906.07	4,238.98	0.00	208,667.09	208,667.09
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	205,383.96	10,719.77	194,664.19	0.00	0.00
Community Services	176,036.53	0.00	176,036.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,830.82	19,830.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	111.99	0.00	0.00	111.99	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	473,422.67	243,150.89	230,271.78	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 **	808,650.64	808,650.64	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
	10,615,632.75	**1,186,907.59**	**8,512,686.39**	**916,038.77**	**332,534.38**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,085,936.92	6,124.00	3,079,812.92	0.00	0.00
Support Serv - Pupil	226,175.33	0.00	226,175.33	0.00	0.00
Support Serv - Instructional	58,762.03	0.00	58,762.03	0.00	0.00
Support Serv - Board of Ed	21,977.65	160.43	21,817.22	0.00	0.00
Support Serv - Executive Adm	158,225.15	0.00	158,225.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	399,900.16	0.00	399,900.16	0.00	0.00
Support Serv - Business	111,891.91	3,736.79	0.00	108,155.12	108,155.12
Operations and Maintenance	635,770.87	52,474.00	1,193.05	582,103.82	0.00
Pupil Transportation	491,728.09	189,589.88	302,138.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,565.99	0.00	3,565.99	0.00	0.00
Support Serv - Staff & Personnel	504.00	0.00	0.00	504.00	504.00
Support Serv - Technology	142,155.64	35,701.64	0.00	106,454.00	106,454.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,723.17	0.00	145,723.17	0.00	0.00
Community Services	97,127.84	0.00	97,127.84	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	362,761.89	209,192.66	153,569.23	0.00	0.00
Community Services	20,422.15	0.00	20,422.15	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 **	486,123.25	486,123.25	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
	6,448,752.04	**983,102.65**	**4,668,432.45**	**797,216.94**	**215,113.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,783,660.01	0.00	3,783,660.01	0.00	0.00
Support Serv - Pupil	220,037.51	0.00	220,037.51	0.00	0.00
Support Serv - Instructional	193,746.67	0.00	193,746.67	0.00	0.00
Support Serv - Board of Ed	58,200.90	0.00	58,200.90	0.00	0.00
Support Serv - Executive Adm	119,406.54	0.00	119,406.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	400,899.27	0.00	400,899.27	0.00	0.00
Support Serv - Business	105,821.76	6,881.46	0.00	98,940.30	98,940.30
Operations and Maintenance	743,855.12	18,252.76	1,745.00	723,857.36	0.00
Pupil Transportation	347,961.87	6,500.00	341,461.87	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	100,000.00	100,000.00	0.00	0.00	0.00
Support Serv - Technology	69,698.77	0.00	0.00	69,698.77	69,698.77
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	159,325.76	160.68	159,165.08	0.00	0.00
Community Services	438.01	0.00	438.01	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	377,167.95	205,299.35	171,868.60	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 **	4,897,028.58	4,897,028.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,845.49	32,845.49	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
	11,610,094.21	**5,266,968.32**	**5,450,629.46**	**892,496.43**	**168,639.07**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,569,127.55	34.78	6,569,092.77	0.00	0.00
Support Serv - Pupil	581,661.53	0.00	581,661.53	0.00	0.00
Support Serv - Instructional	145,207.21	0.00	145,207.21	0.00	0.00
Support Serv - Board of Ed	134,831.21	0.00	134,831.21	0.00	0.00
Support Serv - Executive Adm	280,973.02	0.00	280,973.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	735,381.71	0.00	735,381.71	0.00	0.00
Support Serv - Business	256,138.83	88,630.84	0.00	167,507.99	167,507.99
Operations and Maintenance	1,125,304.33	1,786.78	0.00	1,123,517.55	0.00
Pupil Transportation	637,576.46	6,413.75	631,162.71	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	5,053.31	0.00	0.00	5,053.31	5,053.31
Support Serv - Technology	202,764.80	15,261.24	0.00	187,503.56	187,503.56
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	211,250.57	29,770.06	181,480.51	0.00	0.00
Community Services	10,950.00	0.00	10,950.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	643,998.55	274,384.46	369,614.09	0.00	0.00
Community Services	73,846.24	0.00	73,846.24	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 **	684,681.26	684,681.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,220.00	47,220.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,345,966.58	**1,148,183.17**	**9,714,201.00**	**1,483,582.41**	**360,064.86**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,742,042.98	16,223.74	4,725,819.24	0.00	0.00
Support Serv - Pupil	335,810.60	0.00	335,810.60	0.00	0.00
Support Serv - Instructional	176,209.55	0.00	176,209.55	0.00	0.00
Support Serv - Board of Ed	33,279.72	0.00	33,279.72	0.00	0.00
Support Serv - Executive Adm	143,621.69	0.00	143,621.69	0.00	0.00
Support Serv - Grant Writer	570.00	0.00	570.00	0.00	0.00
Support Serv - School Adm	539,699.85	0.00	539,699.85	0.00	0.00
Support Serv - Business	167,881.44	20,648.09	30,295.25	116,938.10	116,938.10
Operations and Maintenance	805,009.09	19,726.60	12,044.18	773,238.31	0.00
Pupil Transportation	357,109.17	19,200.00	337,909.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	123.00	0.00	123.00	0.00	0.00
Support Serv - Staff & Personnel	7,737.58	0.00	3,158.26	4,579.32	4,579.32
Support Serv - Technology	135,226.16	0.00	13,456.63	121,769.53	121,769.53
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	238,804.15	0.00	238,804.15	0.00	0.00
Community Services	37,876.18	0.00	37,876.18	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	372,514.02	27,564.00	344,950.02	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 **	591,575.20	591,575.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,383.94	67,383.94	0.00	0.00	0.00
Trust Funds					
All Costs *	4,151.00	0.00	4,151.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,756,625.32	**762,321.57**	**6,977,778.49**	**1,016,525.26**	**243,286.95**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,928,935.25	2,300.00	3,926,635.25	0.00	0.00
Support Serv - Pupil	389,471.36	0.00	389,471.36	0.00	0.00
Support Serv - Instructional	54,272.42	0.00	54,272.42	0.00	0.00
Support Serv - Board of Ed	39,608.26	0.00	39,608.26	0.00	0.00
Support Serv - Executive Adm	201,649.13	1,963.58	199,685.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	408,333.01	0.00	408,333.01	0.00	0.00
Support Serv - Business	126,182.85	0.00	0.00	126,182.85	126,182.85
Operations and Maintenance	684,994.63	15,030.30	0.00	669,964.33	0.00
Pupil Transportation	272,538.37	0.00	272,538.37	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	191.84	0.00	191.84	0.00	0.00
Support Serv - Technology	197,654.55	32,783.85	1,237.50	163,633.20	163,633.20
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	169,659.18	0.00	169,659.18	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	11,052.09	11,052.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,318.42	148,297.87	196,020.55	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 **	1,419,803.54	1,419,803.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,642,705.72	2,642,705.72	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
	10,891,370.62	**4,273,936.95**	**5,657,653.29**	**959,780.38**	**289,816.05**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,021,210.40	123,307.50	7,897,902.90	0.00	0.00
Support Serv - Pupil	313,022.78	0.00	313,022.78	0.00	0.00
Support Serv - Instructional	135,412.93	8,010.00	127,402.93	0.00	0.00
Support Serv - Board of Ed	113,525.10	0.00	113,525.10	0.00	0.00
Support Serv - Executive Adm	244,646.66	0.00	244,646.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,305.31	0.00	922,305.31	0.00	0.00
Support Serv - Business	117,180.66	4,833.00	1,514.00	110,833.66	110,833.66
Operations and Maintenance	1,051,594.18	5,748.12	46,805.00	999,041.06	0.00
Pupil Transportation	479,191.41	0.00	479,191.41	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	1,012.96	0.00	1,012.96	0.00	0.00
Support Serv - Technology	136,320.93	851.99	0.00	135,468.94	135,468.94
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	233,213.84	2,114.05	231,099.79	0.00	0.00
Community Services	20,899.29	0.00	20,899.29	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	579,034.03	272,602.17	306,431.86	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 **	547,495.00	547,495.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,916,065.48	**964,961.83**	**10,705,759.99**	**1,245,343.66**	**246,302.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,513,168.39	0.00	1,513,168.39	0.00	0.00
Support Serv - Pupil	1,287,501.92	0.00	1,287,501.92	0.00	0.00
Support Serv - Instructional	999,390.65	900.66	998,489.99	0.00	0.00
Support Serv - Board of Ed	67,658.41	0.00	67,658.41	0.00	0.00
Support Serv - Executive Adm	483,670.22	0.00	483,670.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,460.19	0.00	11,460.19	0.00	0.00
Support Serv - Business	814,449.93	1,866.21	9,840.70	802,743.02	802,743.02
Operations and Maintenance	445,621.41	8,666.00	23,741.02	413,214.39	0.00
Pupil Transportation	106,065.51	0.00	106,065.51	0.00	0.00
Support Serv - Planning & Research	12,200.00	0.00	12,200.00	0.00	0.00
Support Serv - Communication	12,979.15	0.00	12,979.15	0.00	0.00
Support Serv - Staff & Personnel	184,714.61	0.00	11,442.10	173,272.51	173,272.51
Support Serv - Technology	639,020.95	3,386.40	33,825.66	601,808.89	601,808.89
Support Serv - Pupil Accounting	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Central - Other	25,223.45	0.00	25,223.45	0.00	0.00
Support Serv - Other	93,129.48	3,673.19	89,456.29	0.00	0.00
Community Services	104,776.05	0.00	104,776.05	0.00	0.00
Payments to Government Agencies	1,699,457.65	1,699,457.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,114,526.87	546,838.46	13,567,688.41	0.00	0.00
Support Serv - Pupil	9,902,704.17	2,308.21	9,900,395.96	0.00	0.00
Support Serv - Instructional	3,055,299.38	175,590.94	2,879,708.44	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	620,249.56	0.00	620,249.56	0.00	0.00
Support Serv - Business	43,329.06	33,436.29	0.00	9,892.77	9,892.77
Operations and Maintenance	1,683,971.56	35,294.35	2,138.51	1,646,538.70	0.00
Pupil Transportation	3,127,986.97	235,779.22	2,892,207.75	0.00	0.00
Support Serv - Planning & Research	139,381.31	0.00	139,381.31	0.00	0.00
Support Serv - Communication	19,960.44	0.00	19,960.44	0.00	0.00
Support Serv - Staff & Personnel	12,484.45	0.00	1,043.98	11,440.47	11,440.47
Support Serv - Technology	633,579.27	48,280.11	0.00	585,299.16	585,299.16
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	129,729.94	86,359.28	43,370.66	0.00	0.00
Community Services	62,796.79	0.00	62,796.79	0.00	0.00
Payments to Government Agencies	999,998.00	999,998.00	0.00	0.00	0.00
Facilities Acquisition	150,189.78	130,847.82	19,341.96	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 *	2,132.45	0.00	2,132.45	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
	43,206,307.97	**4,012,682.79**	**34,949,415.27**	**4,244,209.91**	**2,184,456.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,153,042.65	145,407.82	12,007,634.83	0.00	0.00
Support Serv - Pupil	263,625.54	0.00	263,625.54	0.00	0.00
Support Serv - Instructional	610,501.94	0.00	610,501.94	0.00	0.00
Support Serv - Board of Ed	93,368.71	0.00	93,368.71	0.00	0.00
Support Serv - Executive Adm	202,864.40	0.00	202,864.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,101,798.88	0.00	1,101,798.88	0.00	0.00
Support Serv - Business	497,260.70	111,921.40	0.00	385,339.30	385,339.30
Operations and Maintenance	2,099,691.75	36,749.03	9,822.63	2,053,120.09	0.00
Pupil Transportation	800,779.78	82,679.00	718,100.78	0.00	0.00
Support Serv - Planning & Research	1,953.78	0.00	1,953.78	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	85,882.47	0.00	1,548.90	84,333.57	84,333.57
Support Serv - Technology	524,712.56	128,797.47	6,915.68	388,999.41	388,999.41
Support Serv - Pupil Accounting	47,671.50	0.00	47,671.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,287.61	0.00	390,287.61	0.00	0.00
Community Services	16,421.60	0.00	16,421.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,800.00	10,800.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	20,628.76	0.00	20,628.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,278,531.20	661,092.75	617,438.45	0.00	0.00
Community Services	10,107.26	0.00	10,107.26	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 **	2,805,884.86	2,805,884.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	51.41	51.41	0.00	0.00	0.00
Trust Funds					
All Costs *	6,981.67	0.00	6,981.67	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
	23,022,849.03	**3,983,383.74**	**16,127,672.92**	**2,911,792.37**	**858,672.28**

Michigan Department of Education
Costs for the Development of 2015-2016 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	7,323,881.01	26,486.66	7,297,394.35	0.00	0.00
Support Serv - Pupil	329,140.87	498.13	328,642.74	0.00	0.00
Support Serv - Instructional	215,959.98	0.00	215,959.98	0.00	0.00
Support Serv - Board of Ed	5,320.00	0.00	5,320.00	0.00	0.00
Support Serv - Executive Adm	341,210.60	0.00	341,210.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	881,209.32	2,899.14	878,310.18	0.00	0.00
Support Serv - Business	375,794.88	1,300.52	0.00	374,494.36	374,494.36
Operations and Maintenance	1,370,023.58	100,431.85	7,562.28	1,262,029.45	0.00
Pupil Transportation	788,846.69	182,720.00	606,126.69	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	312,469.07	52,626.83	0.00	259,842.24	259,842.24
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	305,143.05	0.00	305,143.05	0.00	0.00
Community Services	1,750.28	0.00	1,750.28	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	44.98	0.00	44.98	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,735.22	402,112.38	342,622.84	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 **	897,035.87	897,035.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,847,463.23	4,847,463.23	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
	18,740,028.63	**6,513,574.61**	**10,330,087.97**	**1,896,366.05**	**634,336.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,687,008.86	0.00	2,687,008.86	0.00	0.00
Support Serv - Pupil	229,837.07	0.00	229,837.07	0.00	0.00
Support Serv - Instructional	129,155.67	0.00	129,155.67	0.00	0.00
Support Serv - Board of Ed	9,546.90	0.00	9,546.90	0.00	0.00
Support Serv - Executive Adm	690,111.20	880.04	689,231.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	260,810.68	0.00	260,810.68	0.00	0.00
Support Serv - Business	111,935.74	72,976.11	0.00	38,959.63	38,959.63
Operations and Maintenance	630,097.00	5,092.98	0.00	625,004.02	0.00
Pupil Transportation	377,435.94	0.00	377,435.94	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	27,489.00	0.00	27,489.00	0.00	0.00
Support Serv - Technology	126,466.18	0.00	0.00	126,466.18	126,466.18
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	37,937.05	0.00	37,937.05	0.00	0.00
Community Services	62,043.57	0.00	62,043.57	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	355,425.42	153,038.71	202,386.71	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
	5,735,300.28	**231,987.84**	**4,712,882.61**	**790,429.83**	**165,425.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,745,822.58	0.00	4,745,822.58	0.00	0.00
Support Serv - Pupil	240,243.77	0.00	240,243.77	0.00	0.00
Support Serv - Instructional	219,625.89	0.00	219,625.89	0.00	0.00
Support Serv - Board of Ed	43,495.19	0.00	43,495.19	0.00	0.00
Support Serv - Executive Adm	173,161.03	0.00	173,161.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,588.65	0.00	371,588.65	0.00	0.00
Support Serv - Business	395,915.48	12,758.39	16,303.00	366,854.09	366,854.09
Operations and Maintenance	770,716.24	10,499.30	0.00	760,216.94	0.00
Pupil Transportation	320,675.56	0.00	320,675.56	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	4,435.14	0.00	4,435.14	0.00	0.00
Support Serv - Technology	105,479.49	0.00	0.00	105,479.49	105,479.49
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	183,669.00	0.00	183,669.00	0.00	0.00
Community Services	4,712.33	0.00	4,712.33	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	517,272.98	239,718.22	277,554.76	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 **	2,132,829.72	2,132,829.72	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
	10,229,643.05	**2,395,805.63**	**6,601,286.90**	**1,232,550.52**	**472,333.58**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,863,139.57	3,545.84	6,859,593.73	0.00	0.00
Support Serv - Pupil	179,504.41	0.00	179,504.41	0.00	0.00
Support Serv - Instructional	245,536.85	0.00	245,536.85	0.00	0.00
Support Serv - Board of Ed	62,436.50	0.00	62,436.50	0.00	0.00
Support Serv - Executive Adm	166,834.64	2,311.20	164,523.44	0.00	0.00
Support Serv - Grant Writer	2,630.88	0.00	2,630.88	0.00	0.00
Support Serv - School Adm	623,747.03	0.00	623,747.03	0.00	0.00
Support Serv - Business	170,139.98	0.00	0.00	170,139.98	170,139.98
Operations and Maintenance	1,103,316.22	0.00	275.00	1,103,041.22	0.00
Pupil Transportation	743,145.76	0.00	743,145.76	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	3,430.15	0.00	3,430.15	0.00	0.00
Support Serv - Technology	124,893.70	0.00	0.00	124,893.70	124,893.70
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	273,019.04	0.00	273,019.04	0.00	0.00
Community Services	5,207.94	0.00	5,207.94	0.00	0.00
Payments to Government Agencies	11,600.00	11,600.00	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	46,582.68	0.00	46,582.68	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,415.64	328,424.15	310,991.49	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 **	2,426,220.93	2,426,220.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	802.00	0.00	802.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,691,603.92	**2,772,102.12**	**9,521,426.90**	**1,398,074.90**	**295,033.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,285,868.82	0.00	4,285,868.82	0.00	0.00
Support Serv - Pupil	97,449.84	0.00	97,449.84	0.00	0.00
Support Serv - Instructional	90,300.50	0.00	90,300.50	0.00	0.00
Support Serv - Board of Ed	33,441.79	0.00	33,441.79	0.00	0.00
Support Serv - Executive Adm	299,936.07	0.00	299,936.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	469,909.64	0.00	469,909.64	0.00	0.00
Support Serv - Business	75,528.39	4,560.42	0.00	70,967.97	70,967.97
Operations and Maintenance	726,306.40	1,737.75	0.00	724,568.65	0.00
Pupil Transportation	344,596.18	17,183.90	327,412.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,030.00	0.00	23,030.00	0.00	0.00
Support Serv - Staff & Personnel	4,923.94	0.00	4,923.94	0.00	0.00
Support Serv - Technology	284,778.26	0.00	0.00	284,778.26	284,778.26
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	258,420.57	39,045.40	219,375.17	0.00	0.00
Community Services	218,023.55	0.00	218,023.55	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	354,053.26	182,971.38	171,081.88	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 **	1,289,487.50	1,289,487.50	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 *	16,688.00	0.00	16,688.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,872,742.71	**1,534,986.35**	**6,257,441.48**	**1,080,314.88**	**355,746.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,487,364.53	71,972.58	7,415,391.95	0.00	0.00
Support Serv - Pupil	409,575.87	0.00	409,575.87	0.00	0.00
Support Serv - Instructional	658,242.56	0.00	658,242.56	0.00	0.00
Support Serv - Board of Ed	66,023.17	0.00	66,023.17	0.00	0.00
Support Serv - Executive Adm	251,106.24	0.00	251,106.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	789,131.31	0.00	789,131.31	0.00	0.00
Support Serv - Business	351,374.92	3,119.74	0.00	348,255.18	348,255.18
Operations and Maintenance	1,170,652.59	0.00	1,851.78	1,168,800.81	0.00
Pupil Transportation	516,493.58	97,554.00	418,939.58	0.00	0.00
Support Serv - Planning & Research	3,250.00	0.00	3,250.00	0.00	0.00
Support Serv - Communication	10,481.21	0.00	10,481.21	0.00	0.00
Support Serv - Staff & Personnel	1,954.71	0.00	1,954.71	0.00	0.00
Support Serv - Technology	194,048.77	0.00	0.00	194,048.77	194,048.77
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	391,077.79	18,875.00	372,202.79	0.00	0.00
Community Services	5,465.31	0.00	5,465.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	69,050.74	69,050.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	752,909.21	368,142.26	384,766.95	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 **	3,445,701.35	3,445,701.35	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 *	3.74	0.00	3.74	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
	16,573,907.60	**4,074,415.67**	**10,788,387.17**	**1,711,104.76**	**542,303.95**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,739,493.08	3,381.52	3,736,111.56	0.00	0.00
Support Serv - Pupil	97,926.30	0.00	97,926.30	0.00	0.00
Support Serv - Instructional	102,626.04	106.00	102,520.04	0.00	0.00
Support Serv - Board of Ed	46,433.18	0.00	46,433.18	0.00	0.00
Support Serv - Executive Adm	160,054.66	0.00	160,054.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,628.48	0.00	373,628.48	0.00	0.00
Support Serv - Business	308,781.01	17,475.59	0.00	291,305.42	291,305.42
Operations and Maintenance	531,015.38	0.00	0.00	531,015.38	0.00
Pupil Transportation	253,326.36	0.00	253,326.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,980.93	0.00	1,980.93	0.00	0.00
Support Serv - Staff & Personnel	3,553.08	0.00	3,553.08	0.00	0.00
Support Serv - Technology	62,822.41	1,980.51	0.00	60,841.90	60,841.90
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	138,481.39	0.00	138,481.39	0.00	0.00
Community Services	380.00	0.00	380.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,178.38	157,520.38	136,658.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	797,701.00	797,701.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	59,315.57	59,315.57	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
	6,971,697.25	**1,037,480.57**	**5,051,053.98**	**883,162.70**	**352,147.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,114,434.09	20,082.26	5,094,351.83	0.00	0.00
Support Serv - Pupil	241,990.10	0.00	241,990.10	0.00	0.00
Support Serv - Instructional	91,466.82	0.00	91,466.82	0.00	0.00
Support Serv - Board of Ed	50,903.01	0.00	50,903.01	0.00	0.00
Support Serv - Executive Adm	247,095.47	0.00	247,095.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,113.51	0.00	588,113.51	0.00	0.00
Support Serv - Business	231,019.41	0.00	0.00	231,019.41	231,019.41
Operations and Maintenance	1,029,435.89	0.00	0.00	1,029,435.89	0.00
Pupil Transportation	250,401.33	3,768.00	246,633.33	0.00	0.00
Support Serv - Planning & Research	52,538.04	0.00	52,538.04	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,991.38	0.00	2,991.38	0.00	0.00
Support Serv - Technology	214,218.65	79,683.32	0.00	134,535.33	134,535.33
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	196,344.97	0.00	196,344.97	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,835.47	274,877.48	271,957.99	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 **	2,846,751.26	2,846,751.26	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 *	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
	11,704,789.40	**3,225,162.32**	**7,084,636.45**	**1,394,990.63**	**365,554.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,522,609.66	243,771.82	19,278,837.84	0.00	0.00
Support Serv - Pupil	1,248,069.48	0.00	1,248,069.48	0.00	0.00
Support Serv - Instructional	1,443,103.46	0.00	1,443,103.46	0.00	0.00
Support Serv - Board of Ed	31,205.00	0.00	31,205.00	0.00	0.00
Support Serv - Executive Adm	374,096.61	0.00	374,096.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,600,830.55	0.00	1,600,830.55	0.00	0.00
Support Serv - Business	471,172.38	21,099.87	0.00	450,072.51	450,072.51
Operations and Maintenance	2,147,842.44	49,598.53	0.00	2,098,243.91	0.00
Pupil Transportation	1,942,801.93	21,165.00	1,921,636.93	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	198,293.17	0.00	40,590.91	157,702.26	157,702.26
Support Serv - Technology	751,252.40	45,651.00	58,261.72	647,339.68	647,339.68
Support Serv - Pupil Accounting	16,073.64	0.00	16,073.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	91,584.45	0.00	91,584.45	0.00	0.00
Community Services	6,802.94	0.00	6,802.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	289,486.00	289,486.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,284,583.76	545,621.29	738,962.47	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 **	3,362,467.50	3,362,467.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	584,258.83	584,258.83	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
	35,366,534.20	**5,163,119.84**	**26,850,056.00**	**3,353,358.36**	**1,255,114.45**

Michigan Department of Education
Costs for the Development of 2015-2016 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	12,301,618.22	4,210.00	12,297,408.22	0.00	0.00
Support Serv - Pupil	586,064.03	0.00	586,064.03	0.00	0.00
Support Serv - Instructional	581,481.79	0.00	581,481.79	0.00	0.00
Support Serv - Board of Ed	57,060.00	0.00	57,060.00	0.00	0.00
Support Serv - Executive Adm	266,114.79	5,196.15	260,918.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,135,567.17	0.00	1,135,567.17	0.00	0.00
Support Serv - Business	426,154.01	21,992.96	0.00	404,161.05	404,161.05
Operations and Maintenance	2,119,403.25	96,924.22	37,730.24	1,984,748.79	0.00
Pupil Transportation	912,812.62	185,548.00	727,264.62	0.00	0.00
Support Serv - Planning & Research	350.00	0.00	350.00	0.00	0.00
Support Serv - Communication	19,721.88	0.00	19,721.88	0.00	0.00
Support Serv - Staff & Personnel	15,531.97	0.00	0.00	15,531.97	15,531.97
Support Serv - Technology	362,924.58	76,202.05	0.00	286,722.53	286,722.53
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	282,619.62	0.00	282,619.62	0.00	0.00
Community Services	11,411.89	0.00	11,411.89	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	375.00	0.00	375.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	943,961.30	607,576.89	336,384.41	0.00	0.00
Community Services	182,918.77	6,335.88	176,582.89	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
Debt Service Funds					
All Costs **	5,326,684.96	5,326,684.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	376,119.04	376,119.04	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
	25,908,894.89	**6,706,790.15**	**16,510,940.40**	**2,691,164.34**	**706,415.55**

Michigan Department of Education
Costs for the Development of 2015-2016 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	155,692.87	0.00	155,692.87	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	7,751.75	0.00	7,751.75	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12.15	0.00	0.00	12.15	12.15
Operations and Maintenance	19,104.74	0.00	0.00	19,104.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	182,561.51	**0.00**	**163,444.62**	**19,116.89**	**12.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,316,559.78	257,857.49	1,058,702.29	0.00	0.00
Support Serv - Pupil	116,485.88	0.00	116,485.88	0.00	0.00
Support Serv - Instructional	3,870,106.49	1,866.45	3,868,240.04	0.00	0.00
Support Serv - Board of Ed	113,848.28	0.00	113,848.28	0.00	0.00
Support Serv - Executive Adm	578,863.63	3,727.11	575,136.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	22,914.12	0.00	22,914.12	0.00	0.00
Support Serv - Business	308,686.41	13,364.63	108,659.81	186,661.97	186,661.97
Operations and Maintenance	533,852.30	2,029.38	275,501.32	256,321.60	0.00
Pupil Transportation	179,546.50	90,894.00	88,652.50	0.00	0.00
Support Serv - Planning & Research	230,284.36	0.00	230,284.36	0.00	0.00
Support Serv - Communication	193,502.49	0.00	193,502.49	0.00	0.00
Support Serv - Staff & Personnel	1,411,085.64	0.00	1,153,759.96	257,325.68	257,325.68
Support Serv - Technology	1,872,548.13	345,314.76	345,783.17	1,181,450.20	1,181,450.20
Support Serv - Pupil Accounting	131,174.09	0.00	131,174.09	0.00	0.00
Support Serv - Central - Other	2,545.37	0.00	2,545.37	0.00	0.00
Support Serv - Other	9,677.77	0.00	9,677.77	0.00	0.00
Community Services	664,540.34	63,507.26	601,033.08	0.00	0.00
Payments to Government Agencies	5,666,761.23	5,666,761.23	0.00	0.00	0.00
Facilities Acquisition	116,720.51	0.00	116,720.51	0.00	0.00
Special Revenue Funds					
Instructional	13,306,010.28	97,911.59	13,208,098.69	0.00	0.00
Support Serv - Pupil	7,128,494.39	19,079.28	7,109,415.11	0.00	0.00
Support Serv - Instructional	2,732,309.49	50,601.82	2,681,707.67	0.00	0.00
Support Serv - Board of Ed	101,224.65	0.00	101,224.65	0.00	0.00
Support Serv - Executive Adm	107,762.71	598.68	107,164.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,120.34	0.00	182,120.34	0.00	0.00
Support Serv - Business	1,332,234.37	501,475.07	0.00	830,759.30	830,759.30
Operations and Maintenance	2,155,809.45	4,926.57	0.00	2,150,882.88	0.00
Pupil Transportation	1,918,446.63	0.00	1,918,446.63	0.00	0.00
Support Serv - Planning & Research	168,565.39	0.00	168,565.39	0.00	0.00
Support Serv - Communication	141,626.45	0.00	141,626.45	0.00	0.00
Support Serv - Staff & Personnel	447,030.39	0.00	0.00	447,030.39	447,030.39
Support Serv - Technology	1,903,679.89	63,281.79	5,547.88	1,834,850.22	1,834,850.22
Support Serv - Pupil Accounting	41,656.45	0.00	41,656.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,468.69	141,067.31	239,401.38	0.00	0.00
Community Services	63,300.57	0.00	63,300.57	0.00	0.00
Payments to Government Agencies	54,217,201.39	54,217,201.39	0.00	0.00	0.00
Facilities Acquisition	268,699.96	268,699.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,523,192.69	1,523,192.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	10,332,770.41	1,760.35	10,331,010.06	0.00	0.00
Internal Service Funds					
All Costs	2,025,200.52	2,025,200.52	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	117,817,508.43	**65,360,319.33**	**45,311,906.86**	**7,145,282.24**	**4,738,077.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	116,332,066.94	19,928.51	116,312,138.43	0.00	0.00
Support Serv - Pupil	22,502,745.38	21,425.00	22,481,320.38	0.00	0.00
Support Serv - Instructional	8,640,545.99	8,880.12	8,631,665.87	0.00	0.00
Support Serv - Board of Ed	658,257.48	221.96	658,035.52	0.00	0.00
Support Serv - Executive Adm	1,218,024.79	209.09	1,217,815.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,903,866.01	2,769.97	11,901,096.04	0.00	0.00
Support Serv - Business	1,955,862.10	1,439.60	0.00	1,954,422.50	1,954,422.50
Operations and Maintenance	16,796,133.35	39,758.72	297.35	16,756,077.28	0.00
Pupil Transportation	5,447,869.85	0.00	5,447,869.85	0.00	0.00
Support Serv - Planning & Research	424,511.38	0.00	424,511.38	0.00	0.00
Support Serv - Communication	464,882.26	0.00	464,882.26	0.00	0.00
Support Serv - Staff & Personnel	1,330,969.86	72,169.49	5,727.18	1,253,073.19	1,253,073.19
Support Serv - Technology	1,861,398.39	0.00	0.00	1,861,398.39	1,861,398.39
Support Serv - Pupil Accounting	13,030.53	0.00	13,030.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,415,787.08	11,747.10	3,404,039.98	0.00	0.00
Community Services	511,552.08	2,139.96	509,412.12	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	448,789.94	0.00	400,267.39	48,522.55	0.00
Pupil Transportation	8,104.50	0.00	8,104.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,577,406.50	273,410.50	3,303,996.00	0.00	0.00
Community Services	4,688,257.36	29,853.69	4,658,403.67	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 **	18,626,950.00	18,626,950.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,018,161.54	17,018,161.54	0.00	0.00	0.00
Trust Funds					
All Costs *	44,298.06	0.00	44,298.06	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
	237,889,471.37	**36,129,065.25**	**179,886,912.21**	**21,873,493.91**	**5,068,894.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81020 Ypsilanti Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,888,396.99	1,096.10	27,887,300.89	0.00	0.00
Support Serv - Pupil	5,755,291.00	0.00	5,755,291.00	0.00	0.00
Support Serv - Instructional	1,240,854.19	0.00	1,240,854.19	0.00	0.00
Support Serv - Board of Ed	65,354.42	0.00	65,354.42	0.00	0.00
Support Serv - Executive Adm	323,196.33	0.00	323,196.33	0.00	0.00
Support Serv - Grant Writer	1,975.90	0.00	1,975.90	0.00	0.00
Support Serv - School Adm	2,176,600.47	0.00	2,176,600.47	0.00	0.00
Support Serv - Business	617,060.02	7,050.61	0.00	610,009.41	610,009.41
Operations and Maintenance	6,366,788.06	0.00	262,345.83	6,104,442.23	0.00
Pupil Transportation	3,217,481.35	61,769.00	3,155,712.35	0.00	0.00
Support Serv - Planning & Research	2,357.52	0.00	2,357.52	0.00	0.00
Support Serv - Communication	31,756.17	0.00	31,756.17	0.00	0.00
Support Serv - Staff & Personnel	347,621.62	0.00	108,546.07	239,075.55	239,075.55
Support Serv - Technology	623,552.28	0.00	0.00	623,552.28	623,552.28
Support Serv - Pupil Accounting	55,165.61	0.00	55,165.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	610,449.52	0.00	610,449.52	0.00	0.00
Community Services	22,019.09	0.00	22,019.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,135.90	36,135.90	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	2,225,329.30	1,107,547.78	1,117,781.52	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 **	11,181,450.38	11,181,450.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,788,836.12	**12,395,049.77**	**42,816,706.88**	**7,577,079.47**	**1,472,637.24**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,084,848.71	0.00	14,084,848.71	0.00	0.00
Support Serv - Pupil	3,054,832.11	0.00	3,054,832.11	0.00	0.00
Support Serv - Instructional	631,213.90	0.00	631,213.90	0.00	0.00
Support Serv - Board of Ed	53,433.45	0.00	53,433.45	0.00	0.00
Support Serv - Executive Adm	370,341.84	0.00	370,341.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,215,261.86	0.00	1,215,261.86	0.00	0.00
Support Serv - Business	365,898.96	6,567.55	0.00	359,331.41	359,331.41
Operations and Maintenance	2,640,025.62	0.00	0.00	2,640,025.62	0.00
Pupil Transportation	1,056,543.04	0.00	1,056,543.04	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	7,058.27	0.00	7,058.27	0.00	0.00
Support Serv - Technology	632,304.13	0.00	102,743.28	529,560.85	529,560.85
Support Serv - Pupil Accounting	1,939.61	0.00	1,939.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,896.00	0.00	639,896.00	0.00	0.00
Community Services	57,379.43	0.00	57,379.43	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	44,864.60	0.00	44,864.60	0.00	0.00
Support Serv - Pupil	13,700.00	0.00	13,700.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	780,446.24	389,477.27	390,968.97	0.00	0.00
Community Services	373,125.87	888.29	372,237.58	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 **	7,236,870.55	7,236,870.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,741,211.30	2,741,211.30	0.00	0.00	0.00
Trust Funds					
All Costs *	4,576.23	0.00	4,576.23	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,492,096.54	3,492,096.54	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,497,868.26	**13,867,111.50**	**22,101,838.88**	**3,528,917.88**	**888,892.26**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,997,491.42	6,362.95	19,991,128.47	0.00	0.00
Support Serv - Pupil	3,401,751.64	0.00	3,401,751.64	0.00	0.00
Support Serv - Instructional	1,649,275.53	0.00	1,649,275.53	0.00	0.00
Support Serv - Board of Ed	105,429.19	0.00	105,429.19	0.00	0.00
Support Serv - Executive Adm	580,859.96	0.00	580,859.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,065,679.54	0.00	2,065,679.54	0.00	0.00
Support Serv - Business	544,830.01	10,082.69	46,330.45	488,416.87	488,416.87
Operations and Maintenance	3,308,015.02	19,225.90	0.00	3,288,789.12	0.00
Pupil Transportation	1,505,769.45	0.00	1,505,769.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,231.91	0.00	2,231.91	0.00	0.00
Support Serv - Staff & Personnel	65,935.62	0.00	41,466.75	24,468.87	24,468.87
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	1,853.28	0.00	1,853.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1.00	1.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	185,933.08	0.00	185,933.08	0.00	0.00
Support Serv - Pupil	57,627.25	0.00	57,627.25	0.00	0.00
Support Serv - Instructional	9,669.41	0.00	9,669.41	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	4,700.00	0.00	4,700.00	0.00	0.00
Operations and Maintenance	137,308.46	0.00	641.06	136,667.40	0.00
Pupil Transportation	78,874.35	0.00	78,874.35	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	2,169,133.49	622,299.07	1,546,834.42	0.00	0.00
Community Services	958,796.62	637.17	958,159.45	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 **	14,905,855.54	14,905,855.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,860,770.81	2,860,770.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,597,792.58	**18,425,235.13**	**32,234,215.19**	**3,938,342.26**	**512,885.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,397,593.55	401.75	28,397,191.80	0.00	0.00
Support Serv - Pupil	4,441,754.81	3,214.07	4,438,540.74	0.00	0.00
Support Serv - Instructional	941,450.00	0.00	941,450.00	0.00	0.00
Support Serv - Board of Ed	184,504.46	0.00	184,504.46	0.00	0.00
Support Serv - Executive Adm	232,099.17	0.00	232,099.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,007,319.64	0.00	2,007,319.64	0.00	0.00
Support Serv - Business	878,833.30	179,826.80	48,511.65	650,494.85	650,494.85
Operations and Maintenance	4,103,770.66	47,107.83	0.00	4,056,662.83	0.00
Pupil Transportation	2,381,650.78	0.00	2,381,650.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,617.45	0.00	42,617.45	0.00	0.00
Support Serv - Staff & Personnel	147,945.84	0.00	8,125.87	139,819.97	139,819.97
Support Serv - Technology	454,299.67	2,985.70	84,098.76	367,215.21	367,215.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,097.10	0.00	2,097.10	0.00	0.00
Support Serv - Other	582,081.38	7,469.25	574,612.13	0.00	0.00
Community Services	18,364.97	0.00	18,364.97	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	95,910.58	0.00	95,910.58	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8.71	8.71	0.00	0.00	0.00
Operations and Maintenance	74,734.14	0.00	60,935.27	13,798.87	0.00
Pupil Transportation	67.25	0.00	67.25	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	1,089,440.93	13,180.55	1,076,260.38	0.00	0.00
Community Services	230,992.40	0.00	230,992.40	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 **	11,334,566.98	11,334,566.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,469,737.06	1,469,737.06	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
	59,111,840.83	**13,058,498.70**	**40,825,350.40**	**5,227,991.73**	**1,157,530.03**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,483,234.67	5,778.34	6,477,456.33	0.00	0.00
Support Serv - Pupil	950,742.95	0.00	950,742.95	0.00	0.00
Support Serv - Instructional	290,545.92	0.00	290,545.92	0.00	0.00
Support Serv - Board of Ed	40,938.82	0.00	40,938.82	0.00	0.00
Support Serv - Executive Adm	283,360.68	0.00	283,360.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	584,909.70	0.00	584,909.70	0.00	0.00
Support Serv - Business	276,184.24	30,001.24	0.00	246,183.00	246,183.00
Operations and Maintenance	1,326,195.01	1,910.58	0.00	1,324,284.43	0.00
Pupil Transportation	598,421.89	1,637.10	596,784.79	0.00	0.00
Support Serv - Planning & Research	13,043.91	0.00	13,043.91	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,722.33	0.00	4,344.33	378.00	378.00
Support Serv - Technology	134,354.39	0.00	511.13	133,843.26	133,843.26
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	412,929.38	7,115.17	405,814.21	0.00	0.00
Community Services	314.84	0.00	314.84	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	80,802.59	0.00	80,802.59	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	21,286.67	0.00	21,286.67	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	5,246.67	0.00	3,672.67	1,574.00	1,574.00
Operations and Maintenance	6,474.00	0.00	3,837.00	2,637.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,712.83	0.00	0.00	2,712.83	2,712.83
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,170.88	149,831.41	237,339.47	0.00	0.00
Community Services	308,691.01	23,882.06	284,808.95	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 **	2,804,282.77	2,804,282.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,715.30	227,715.30	0.00	0.00	0.00
Trust Funds					
All Costs *	235,970.50	0.00	235,970.50	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
	15,480,251.95	**3,252,153.97**	**10,516,485.46**	**1,711,612.52**	**384,691.09**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,379,410.78	0.00	11,379,410.78	0.00	0.00
Support Serv - Pupil	2,490,964.77	0.00	2,490,964.77	0.00	0.00
Support Serv - Instructional	864,119.99	0.00	864,119.99	0.00	0.00
Support Serv - Board of Ed	94,495.31	0.00	94,495.31	0.00	0.00
Support Serv - Executive Adm	335,795.74	0.00	335,795.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,181,832.59	0.00	1,181,832.59	0.00	0.00
Support Serv - Business	348,964.83	19,959.17	0.00	329,005.66	329,005.66
Operations and Maintenance	2,468,352.26	30,040.50	0.00	2,438,311.76	0.00
Pupil Transportation	999,216.97	0.00	999,216.97	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	720.31	0.00	259.00	461.31	461.31
Support Serv - Technology	283,419.99	15,478.55	8,721.00	259,220.44	259,220.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,831.31	0.00	6,831.31	0.00	0.00
Support Serv - Other	476,061.55	0.00	476,061.55	0.00	0.00
Community Services	563,016.80	0.00	563,016.80	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	713,709.63	245,503.51	468,206.12	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 **	7,462,097.24	7,462,097.24	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 *	1,600.00	0.00	1,600.00	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
	29,670,610.07	**7,773,078.97**	**18,870,531.93**	**3,026,999.17**	**588,687.41**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,960,817.63	5,069.30	32,955,748.33	0.00	0.00
Support Serv - Pupil	6,413,165.67	0.00	6,413,165.67	0.00	0.00
Support Serv - Instructional	1,880,178.65	0.00	1,880,178.65	0.00	0.00
Support Serv - Board of Ed	144,460.58	0.00	144,460.58	0.00	0.00
Support Serv - Executive Adm	402,380.37	0.00	402,380.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,433,088.69	8,861.94	2,424,226.75	0.00	0.00
Support Serv - Business	562,378.06	38,707.76	0.00	523,670.30	523,670.30
Operations and Maintenance	4,268,260.76	1,854.49	0.00	4,266,406.27	0.00
Pupil Transportation	1,415,503.49	21,375.87	1,394,127.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,818.50	0.00	2,818.50	0.00	0.00
Support Serv - Staff & Personnel	608,750.22	54,366.13	5,729.71	548,654.38	548,654.38
Support Serv - Technology	551,703.16	339,188.42	0.00	212,514.74	212,514.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,866.79	0.00	53,866.79	0.00	0.00
Support Serv - Other	1,163,634.08	27,392.28	1,136,241.80	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
Special Revenue Funds					
Instructional	716,501.56	0.00	716,501.56	0.00	0.00
Support Serv - Pupil	306,142.43	0.00	306,142.43	0.00	0.00
Support Serv - Instructional	201,588.92	0.00	201,588.92	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	92,531.52	86,477.40	0.00	6,054.12	0.00
Pupil Transportation	4,108.03	0.00	4,108.03	0.00	0.00
Support Serv - Planning & Research	62,678.19	0.00	62,678.19	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	242.38	0.00	242.38	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,531,061.34	710,012.32	821,049.02	0.00	0.00
Community Services	3,152,538.54	20,107.48	3,132,431.06	0.00	0.00
Payments to Government Agencies	67,313.98	67,313.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,180,969.54	11,180,969.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	475,939.46	475,939.46	0.00	0.00	0.00
Trust Funds					
All Costs *	7,118.98	0.00	7,118.98	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,659,741.52	**13,037,636.37**	**52,064,805.34**	**5,557,299.81**	**1,284,839.42**

Michigan Department of Education
Costs for the Development of 2015-2016 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	6,074,251.55	48,966.64	6,025,284.91	0.00	0.00
Support Serv - Pupil	1,451,826.77	0.00	1,451,826.77	0.00	0.00
Support Serv - Instructional	248,506.12	0.00	248,506.12	0.00	0.00
Support Serv - Board of Ed	137,621.57	0.00	137,621.57	0.00	0.00
Support Serv - Executive Adm	278,123.69	4,733.52	273,390.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	630,479.37	5,602.60	624,876.77	0.00	0.00
Support Serv - Business	346,626.92	48,082.63	0.00	298,544.29	298,544.29
Operations and Maintenance	907,618.43	26,696.04	0.00	880,922.39	0.00
Pupil Transportation	437,641.04	0.00	437,641.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,038.76	0.00	26,038.76	0.00	0.00
Support Serv - Staff & Personnel	23,659.33	0.00	0.00	23,659.33	23,659.33
Support Serv - Technology	170,559.99	0.00	4,196.40	166,363.59	166,363.59
Support Serv - Pupil Accounting	4,288.48	0.00	4,288.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,258.00	0.00	181,258.00	0.00	0.00
Community Services	38,105.07	0.00	38,105.07	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	11,449.10	11,449.10	0.00	0.00	0.00
Operations and Maintenance	141,329.50	0.00	0.00	141,329.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	490,391.14	220,812.59	269,578.55	0.00	0.00
Community Services	168,384.17	800.00	167,584.17	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 **	4,023,076.32	4,023,076.32	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
	15,791,235.32	**4,390,219.44**	**9,890,196.78**	**1,510,819.10**	**488,567.21**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81150 Willow Run Community Schools
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 2015-2016 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,449,296.00	584.00	1,448,712.00	0.00	0.00
Support Serv - Pupil	102,675.00	0.00	102,675.00	0.00	0.00
Support Serv - Instructional	121,639.00	443.00	121,196.00	0.00	0.00
Support Serv - Board of Ed	13,731.00	0.00	13,731.00	0.00	0.00
Support Serv - Executive Adm	182,595.00	0.00	182,595.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	134,701.00	0.00	134,701.00	0.00	0.00
Support Serv - Business	58,085.00	0.00	0.00	58,085.00	58,085.00
Operations and Maintenance	140,265.00	0.00	0.00	140,265.00	0.00
Pupil Transportation	4,921.00	0.00	4,921.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	918.00	0.00	0.00	918.00	918.00
Support Serv - Technology	56,329.00	56,329.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	216,093.00	1,717.00	214,376.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,481,248.00	**59,073.00**	**2,222,907.00**	**199,268.00**	**59,003.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,306,050.90	0.00	2,306,050.90	0.00	0.00
Support Serv - Pupil	92,228.00	0.00	92,228.00	0.00	0.00
Support Serv - Instructional	304,451.84	15,551.00	288,900.84	0.00	0.00
Support Serv - Board of Ed	24,050.78	0.00	24,050.78	0.00	0.00
Support Serv - Executive Adm	232,038.59	0.00	232,038.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	168,227.79	0.00	168,227.79	0.00	0.00
Support Serv - Business	483,694.51	10,073.09	0.00	473,621.42	473,621.42
Operations and Maintenance	1,052,606.51	0.00	0.00	1,052,606.51	0.00
Pupil Transportation	396,947.28	75,980.00	320,967.28	0.00	0.00
Support Serv - Planning & Research	63,267.27	0.00	63,267.27	0.00	0.00
Support Serv - Communication	13,358.53	0.00	13,358.53	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	37,805.00	0.00	37,805.00	0.00	0.00
Payments to Government Agencies	133,276.00	133,276.00	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	309,767.00	173,648.18	136,118.82	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 **	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
	5,632,970.00	**423,728.27**	**3,683,013.80**	**1,526,227.93**	**473,621.42**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,642,648.53	25,041.39	2,617,607.14	0.00	0.00
Support Serv - Pupil	143,579.18	0.00	143,579.18	0.00	0.00
Support Serv - Instructional	11,448.90	0.00	11,448.90	0.00	0.00
Support Serv - Board of Ed	14,749.50	0.00	14,749.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,629.42	0.00	411,629.42	0.00	0.00
Support Serv - Business	210,222.90	0.00	0.00	210,222.90	210,222.90
Operations and Maintenance	111,400.00	0.00	0.00	111,400.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,833.69	0.00	0.00	3,833.69	3,833.69
Support Serv - Technology	130,082.94	0.00	13,166.04	116,916.90	116,916.90
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	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
	3,679,595.06	**25,041.39**	**3,212,180.18**	**442,373.49**	**330,973.49**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81904 Ann Arbor Learning Community
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,124,346.30	14,033.47	1,110,312.83	0.00	0.00
Support Serv - Pupil	155,130.83	0.00	155,130.83	0.00	0.00
Support Serv - Instructional	7,472.96	0.00	7,472.96	0.00	0.00
Support Serv - Board of Ed	35,552.06	0.00	35,552.06	0.00	0.00
Support Serv - Executive Adm	59,047.34	0.00	59,047.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,263.04	387.39	216,875.65	0.00	0.00
Support Serv - Business	37,402.65	0.00	0.00	37,402.65	37,402.65
Operations and Maintenance	592,068.18	4,603.82	0.00	587,464.36	0.00
Pupil Transportation	101.50	0.00	101.50	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	0.00	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
	2,228,384.86	**19,024.68**	**1,584,493.17**	**624,867.01**	**37,402.65**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,786,618.00	0.00	2,786,618.00	0.00	0.00
Support Serv - Pupil	150,828.00	0.00	150,828.00	0.00	0.00
Support Serv - Instructional	565,456.00	0.00	565,456.00	0.00	0.00
Support Serv - Board of Ed	97,766.00	0.00	97,766.00	0.00	0.00
Support Serv - Executive Adm	259,957.00	0.00	259,957.00	0.00	0.00
Support Serv - Grant Writer	35,870.00	0.00	35,870.00	0.00	0.00
Support Serv - School Adm	393,746.00	0.00	393,746.00	0.00	0.00
Support Serv - Business	110,171.00	0.00	0.00	110,171.00	110,171.00
Operations and Maintenance	1,471,021.00	0.00	0.00	1,471,021.00	0.00
Pupil Transportation	9,594.00	0.00	9,594.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,042.00	0.00	35,042.00	0.00	0.00
Support Serv - Staff & Personnel	159,383.00	0.00	0.00	159,383.00	159,383.00
Support Serv - Technology	98,410.00	0.00	0.00	98,410.00	98,410.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,699.00	0.00	25,699.00	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	122,864.00	6,882.00	115,982.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,322,425.00	**6,882.00**	**4,476,558.00**	**1,838,985.00**	**367,964.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,925,908.00	0.00	2,925,908.00	0.00	0.00
Support Serv - Pupil	150,431.00	0.00	150,431.00	0.00	0.00
Support Serv - Instructional	498,615.00	0.00	498,615.00	0.00	0.00
Support Serv - Board of Ed	62,408.00	0.00	62,408.00	0.00	0.00
Support Serv - Executive Adm	194,791.00	0.00	194,791.00	0.00	0.00
Support Serv - Grant Writer	19,016.00	0.00	19,016.00	0.00	0.00
Support Serv - School Adm	322,809.00	0.00	322,809.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,395,040.00	0.00	0.00	1,395,040.00	0.00
Pupil Transportation	7,828.00	0.00	7,828.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,145.00	0.00	26,145.00	0.00	0.00
Support Serv - Staff & Personnel	87,267.00	0.00	0.00	87,267.00	87,267.00
Support Serv - Technology	52,170.00	0.00	0.00	52,170.00	52,170.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	249,810.00	12,315.00	237,495.00	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 **	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
	6,072,269.00	**12,315.00**	**4,460,583.00**	**1,599,371.00**	**204,331.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	982,297.00	0.00	982,297.00	0.00	0.00
Support Serv - Pupil	69,578.00	0.00	69,578.00	0.00	0.00
Support Serv - Instructional	38,890.00	0.00	38,890.00	0.00	0.00
Support Serv - Board of Ed	45,686.00	0.00	45,686.00	0.00	0.00
Support Serv - Executive Adm	293,930.00	0.00	293,930.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,876.00	0.00	113,876.00	0.00	0.00
Support Serv - Business	8,278.00	4,779.00	0.00	3,499.00	3,499.00
Operations and Maintenance	555,830.00	70,397.00	15,847.00	469,586.00	0.00
Pupil Transportation	142,522.00	0.00	142,522.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	297.00	297.00	0.00	0.00	0.00
Support Serv - Technology	54,835.00	0.00	15,573.00	39,262.00	39,262.00
Support Serv - Pupil Accounting	0.00	0.00	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	11,538.00	0.00	11,538.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,355.00	44,774.00	78,581.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	2,440,912.00	**120,247.00**	**1,808,318.00**	**512,347.00**	**42,761.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81909 Arbor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,319,496.14	0.00	1,319,496.14	0.00	0.00
Support Serv - Pupil	63,698.92	0.00	63,698.92	0.00	0.00
Support Serv - Instructional	93,791.11	0.00	93,791.11	0.00	0.00
Support Serv - Board of Ed	22,553.76	0.00	22,553.76	0.00	0.00
Support Serv - Executive Adm	172,561.91	0.00	172,561.91	0.00	0.00
Support Serv - Grant Writer	4,549.50	0.00	4,549.50	0.00	0.00
Support Serv - School Adm	373,341.41	0.00	373,341.41	0.00	0.00
Support Serv - Business	89,254.15	0.00	0.00	89,254.15	89,254.15
Operations and Maintenance	1,383,151.60	0.00	0.00	1,383,151.60	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	20,067.56	0.00	0.00	20,067.56	20,067.56
Support Serv - Technology	2,367.96	0.00	0.00	2,367.96	2,367.96
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	60,125.12	0.00	60,125.12	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,181.66	1,296.66	50,885.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,657,140.80	**1,296.66**	**2,161,002.87**	**1,494,841.27**	**111,689.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81910 East Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,867,723.00	0.00	2,867,723.00	0.00	0.00
Support Serv - Pupil	176,097.00	0.00	176,097.00	0.00	0.00
Support Serv - Instructional	584,435.00	0.00	584,435.00	0.00	0.00
Support Serv - Board of Ed	95,738.00	0.00	95,738.00	0.00	0.00
Support Serv - Executive Adm	269,409.00	0.00	269,409.00	0.00	0.00
Support Serv - Grant Writer	37,810.00	0.00	37,810.00	0.00	0.00
Support Serv - School Adm	392,513.00	0.00	392,513.00	0.00	0.00
Support Serv - Business	124,425.00	0.00	0.00	124,425.00	124,425.00
Operations and Maintenance	1,435,766.00	0.00	0.00	1,435,766.00	0.00
Pupil Transportation	2,827.00	0.00	2,827.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,740.00	0.00	42,740.00	0.00	0.00
Support Serv - Staff & Personnel	191,459.00	0.00	0.00	191,459.00	191,459.00
Support Serv - Technology	103,733.00	0.00	0.00	103,733.00	103,733.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	29,024.00	0.00	29,024.00	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	167,144.00	6,960.00	160,184.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,520,843.00	**6,960.00**	**4,658,500.00**	**1,855,383.00**	**419,617.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
81911 WSC Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	621,966.00	0.00	621,966.00	0.00	0.00
Support Serv - Pupil	54,308.00	0.00	54,308.00	0.00	0.00
Support Serv - Instructional	271,737.00	0.00	271,737.00	0.00	0.00
Support Serv - Board of Ed	70,930.00	0.00	70,930.00	0.00	0.00
Support Serv - Executive Adm	273,802.00	0.00	273,802.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	108,044.00	0.00	108,044.00	0.00	0.00
Support Serv - Business	8,262.00	3,108.00	0.00	5,154.00	5,154.00
Operations and Maintenance	196,080.00	0.00	0.00	196,080.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,294.00	0.00	0.00	4,294.00	4,294.00
Support Serv - Pupil Accounting	1,939.00	0.00	1,939.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,549.00	0.00	5,549.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,616,911.00	**3,108.00**	**1,408,275.00**	**205,528.00**	**9,448.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,908,556.00	0.00	2,908,556.00	0.00	0.00
Support Serv - Pupil	154,335.00	0.00	154,335.00	0.00	0.00
Support Serv - Instructional	484,392.00	0.00	484,392.00	0.00	0.00
Support Serv - Board of Ed	75,350.00	0.00	75,350.00	0.00	0.00
Support Serv - Executive Adm	202,488.00	0.00	202,488.00	0.00	0.00
Support Serv - Grant Writer	16,903.00	0.00	16,903.00	0.00	0.00
Support Serv - School Adm	324,198.00	0.00	324,198.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,664,689.00	0.00	0.00	1,664,689.00	0.00
Pupil Transportation	102.00	0.00	102.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,944.00	0.00	23,944.00	0.00	0.00
Support Serv - Staff & Personnel	75,460.00	0.00	0.00	75,460.00	75,460.00
Support Serv - Technology	46,373.00	0.00	0.00	46,373.00	46,373.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	197,372.00	8,191.00	189,181.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,254,193.00	**8,191.00**	**4,394,586.00**	**1,851,416.00**	**186,727.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,234,420.41	0.00	1,234,420.41	0.00	0.00
Support Serv - Pupil	151,110.92	0.00	151,110.92	0.00	0.00
Support Serv - Instructional	14,454,875.49	113,655.55	14,341,219.94	0.00	0.00
Support Serv - Board of Ed	167,028.19	0.00	167,028.19	0.00	0.00
Support Serv - Executive Adm	1,141,223.84	0.00	1,141,223.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,127,215.87	0.00	23,120.36	1,104,095.51	1,104,095.51
Operations and Maintenance	1,637,909.84	0.00	15,317.61	1,622,592.23	0.00
Pupil Transportation	186,921.11	0.00	186,921.11	0.00	0.00
Support Serv - Planning & Research	956,455.92	0.00	956,455.92	0.00	0.00
Support Serv - Communication	168,747.72	0.00	168,747.72	0.00	0.00
Support Serv - Staff & Personnel	721,391.86	0.00	76,116.06	645,275.80	645,275.80
Support Serv - Technology	1,523,297.55	323,814.92	0.00	1,199,482.63	1,199,482.63
Support Serv - Pupil Accounting	212,566.13	0.00	212,566.13	0.00	0.00
Support Serv - Central - Other	161,243.55	0.00	161,243.55	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	223,742.13	0.00	223,742.13	0.00	0.00
Payments to Government Agencies	39,746,471.38	39,746,471.38	0.00	0.00	0.00
Facilities Acquisition	41,949.00	41,949.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	1,981,795.58	0.00	1,981,795.58	0.00	0.00
Support Serv - Instructional	4,849,055.24	2,853.84	4,846,201.40	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	386,051.14	0.00	0.00	386,051.14	386,051.14
Operations and Maintenance	478,184.28	0.00	4,485.77	473,698.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	133,878.09	0.00	133,878.09	0.00	0.00
Support Serv - Communication	3,889.11	0.00	3,889.11	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,566,996.46	2,110.79	0.00	9,564,885.67	9,564,885.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	379,980.81	48,012.24	331,968.57	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	89,200.40	0.00	89,200.40	0.00	0.00
Payments to Government Agencies	212,542,086.56	212,179,071.69	363,014.87	0.00	0.00
Facilities Acquisition	11,529.00	11,529.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	300,936.02	300,936.02	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
	294,580,153.60	**252,770,404.43**	**26,813,667.68**	**14,996,081.49**	**12,899,790.75**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82010 Detroit City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	346,019,877.52	942,812.00	345,077,065.52	0.00	0.00
Support Serv - Pupil	52,285,086.20	53,797.41	52,231,288.79	0.00	0.00
Support Serv - Instructional	56,125,308.53	3,137,647.94	52,987,660.59	0.00	0.00
Support Serv - Board of Ed	1,082,530.68	0.00	1,082,530.68	0.00	0.00
Support Serv - Executive Adm	6,674,451.85	43,636.00	6,630,815.85	0.00	0.00
Support Serv - Grant Writer	26,000.00	0.00	26,000.00	0.00	0.00
Support Serv - School Adm	37,078,308.13	84,101.77	36,994,206.36	0.00	0.00
Support Serv - Business	15,742,311.77	3,466,752.21	408,424.06	11,867,135.50	11,867,135.50
Operations and Maintenance	77,266,034.75	84,050.44	4,915,699.60	72,266,284.71	0.00
Pupil Transportation	32,491,441.96	0.00	32,491,441.96	0.00	0.00
Support Serv - Planning & Research	1,103,912.87	0.00	1,103,912.87	0.00	0.00
Support Serv - Communication	250,223.89	0.00	250,223.89	0.00	0.00
Support Serv - Staff & Personnel	14,331,340.31	0.00	497,491.15	13,833,849.16	13,833,849.16
Support Serv - Technology	20,074,224.52	0.00	7,660.00	20,066,564.52	20,066,564.52
Support Serv - Pupil Accounting	296,100.04	0.00	296,100.04	0.00	0.00
Support Serv - Central - Other	1,236,653.54	9,944.09	1,226,709.45	0.00	0.00
Support Serv - Other	1,896,896.94	0.00	1,896,896.94	0.00	0.00
Community Services	4,166,269.40	625.40	4,165,644.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	100,000.00	0.00	100,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	109,633.57	0.00	109,633.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,188,285.10	29,492,504.80	16,695,780.30	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 **	174,856,511.98	174,856,511.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,814,191.05	4,814,191.05	0.00	0.00	0.00
Trust Funds					
All Costs *	72,042.77	0.00	72,042.77	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
	894,287,637.37	**216,986,575.09**	**559,267,228.39**	**118,033,833.89**	**45,767,549.18**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,600,568.90	12,157.88	21,588,411.02	0.00	0.00
Support Serv - Pupil	2,219,407.78	0.00	2,219,407.78	0.00	0.00
Support Serv - Instructional	1,102,888.21	0.00	1,102,888.21	0.00	0.00
Support Serv - Board of Ed	204,721.17	0.00	204,721.17	0.00	0.00
Support Serv - Executive Adm	291,662.28	0.00	291,662.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,806,263.24	0.00	1,806,263.24	0.00	0.00
Support Serv - Business	297,604.68	31,639.50	0.00	265,965.18	265,965.18
Operations and Maintenance	2,865,803.96	2,618.95	0.00	2,863,185.01	0.00
Pupil Transportation	623,299.02	22,149.51	601,149.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,061.09	0.00	9,061.09	0.00	0.00
Support Serv - Staff & Personnel	86,243.05	0.00	2,500.00	83,743.05	83,743.05
Support Serv - Technology	626,840.77	255,260.88	0.00	371,579.89	371,579.89
Support Serv - Pupil Accounting	1,937.00	0.00	1,937.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,084.03	15,650.87	427,433.16	0.00	0.00
Community Services	357,899.21	16,014.15	341,885.06	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	1,253,389.66	619,531.27	633,858.39	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 **	5,423,776.26	5,423,776.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,000.28	11,000.28	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
	39,225,450.59	**6,409,799.55**	**29,231,177.91**	**3,584,473.13**	**721,288.12**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	119,249,510.41	92,221.28	119,157,289.13	0.00	0.00
Support Serv - Pupil	11,847,722.97	0.00	11,847,722.97	0.00	0.00
Support Serv - Instructional	11,936,436.53	272,924.39	11,663,512.14	0.00	0.00
Support Serv - Board of Ed	341,734.64	25,675.10	316,059.54	0.00	0.00
Support Serv - Executive Adm	603,042.07	0.00	603,042.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,557,055.14	0.00	12,557,055.14	0.00	0.00
Support Serv - Business	1,201,261.70	36,106.27	0.00	1,165,155.43	1,165,155.43
Operations and Maintenance	20,623,492.67	29,091.24	13,254.19	20,581,147.24	0.00
Pupil Transportation	7,545,993.45	15,547.11	7,530,446.34	0.00	0.00
Support Serv - Planning & Research	445,620.79	0.00	445,620.79	0.00	0.00
Support Serv - Communication	309,907.44	0.00	309,907.44	0.00	0.00
Support Serv - Staff & Personnel	1,101,828.68	0.00	37,172.47	1,064,656.21	1,064,656.21
Support Serv - Technology	1,415,983.11	47,574.71	389,960.00	978,448.40	978,448.40
Support Serv - Pupil Accounting	292,651.63	0.00	292,651.63	0.00	0.00
Support Serv - Central - Other	26,010.46	0.00	26,010.46	0.00	0.00
Support Serv - Other	1,994,799.68	0.00	1,994,799.68	0.00	0.00
Community Services	1,589,087.74	0.00	1,589,087.74	0.00	0.00
Payments to Government Agencies	8,000.00	8,000.00	0.00	0.00	0.00
Facilities Acquisition	1,587,786.39	1,587,786.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,482,588.91	31,360.79	6,451,228.12	0.00	0.00
Support Serv - Pupil	2,859,188.45	0.00	2,859,188.45	0.00	0.00
Support Serv - Instructional	614,006.39	0.00	614,006.39	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,136.94	31,136.94	0.00	0.00	0.00
Pupil Transportation	5,797.99	0.00	5,797.99	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,591,133.55	2,966,699.40	3,624,434.15	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 **	20,657,332.79	20,657,332.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,702,728.16	6,702,728.16	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
	238,621,838.68	**32,504,184.57**	**182,328,246.83**	**23,789,407.28**	**3,208,260.04**

Michigan Department of Education
Costs for the Development of 2015-2016 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	14,720,958.09	29,094.45	14,691,863.64	0.00	0.00
Support Serv - Pupil	1,135,349.20	0.00	1,135,349.20	0.00	0.00
Support Serv - Instructional	354,600.19	0.00	354,600.19	0.00	0.00
Support Serv - Board of Ed	178,183.88	0.00	178,183.88	0.00	0.00
Support Serv - Executive Adm	599,717.87	0.00	599,717.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,509,028.12	0.00	1,509,028.12	0.00	0.00
Support Serv - Business	366,474.57	99,364.47	0.00	267,110.10	267,110.10
Operations and Maintenance	2,444,800.83	75,917.75	85,937.61	2,282,945.47	0.00
Pupil Transportation	429,486.88	0.00	429,486.88	0.00	0.00
Support Serv - Planning & Research	1,623.41	0.00	1,623.41	0.00	0.00
Support Serv - Communication	42,340.06	0.00	42,340.06	0.00	0.00
Support Serv - Staff & Personnel	1,624.00	0.00	0.00	1,624.00	1,624.00
Support Serv - Technology	304,338.42	2,218.37	0.00	302,120.05	302,120.05
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	353,633.39	0.00	353,633.39	0.00	0.00
Community Services	249,427.32	0.00	249,427.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,746.01	0.00	81,746.01	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,316,409.35	569,668.76	746,740.59	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	1,118,512.25	1,118,512.25	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
	25,208,253.84	**1,894,776.05**	**20,459,678.17**	**2,853,799.62**	**570,854.15**

Michigan Department of Education
Costs for the Development of 2015-2016 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	16,101,041.18	0.00	16,101,041.18	0.00	0.00
Support Serv - Pupil	1,322,438.87	0.00	1,322,438.87	0.00	0.00
Support Serv - Instructional	900,652.77	0.00	900,652.77	0.00	0.00
Support Serv - Board of Ed	52,071.41	0.00	52,071.41	0.00	0.00
Support Serv - Executive Adm	134,434.17	0.00	134,434.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,619,306.25	0.00	1,619,306.25	0.00	0.00
Support Serv - Business	814,971.79	438,888.37	0.00	376,083.42	376,083.42
Operations and Maintenance	2,449,682.08	0.00	34,218.18	2,415,463.90	0.00
Pupil Transportation	1,082,814.69	0.00	1,082,814.69	0.00	0.00
Support Serv - Planning & Research	21,096.00	0.00	21,096.00	0.00	0.00
Support Serv - Communication	1,092.10	0.00	1,092.10	0.00	0.00
Support Serv - Staff & Personnel	67,159.45	0.00	2,000.00	65,159.45	65,159.45
Support Serv - Technology	421,578.18	0.00	61,644.00	359,934.18	359,934.18
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	352,322.78	0.00	352,322.78	0.00	0.00
Community Services	10,332.06	0.00	10,332.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	222,257.24	222,257.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	47,207.79	0.00	47,207.79	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	1,390,873.72	821,549.25	569,324.47	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	167,350.63	167,350.63	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
	27,178,683.16	**1,650,045.49**	**22,311,996.72**	**3,216,640.95**	**801,177.05**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,123,433.21	113,768.11	27,009,665.10	0.00	0.00
Support Serv - Pupil	3,227,798.84	0.00	3,227,798.84	0.00	0.00
Support Serv - Instructional	1,868,285.63	37,376.00	1,830,909.63	0.00	0.00
Support Serv - Board of Ed	72,163.00	0.00	72,163.00	0.00	0.00
Support Serv - Executive Adm	424,675.87	0.00	424,675.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,745,805.38	0.00	2,745,805.38	0.00	0.00
Support Serv - Business	919,169.58	124,694.40	0.00	794,475.18	794,475.18
Operations and Maintenance	3,635,298.89	61,494.00	85,000.00	3,488,804.89	0.00
Pupil Transportation	1,325,802.03	0.00	1,325,802.03	0.00	0.00
Support Serv - Planning & Research	89,256.13	0.00	89,256.13	0.00	0.00
Support Serv - Communication	10,384.33	0.00	10,384.33	0.00	0.00
Support Serv - Staff & Personnel	530,805.71	0.00	7,726.79	523,078.92	523,078.92
Support Serv - Technology	723,833.18	31,292.40	0.00	692,540.78	692,540.78
Support Serv - Pupil Accounting	114,530.52	0.00	114,530.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	395,923.66	0.00	395,923.66	0.00	0.00
Community Services	500,243.34	5,832.70	494,410.64	0.00	0.00
Payments to Government Agencies	6,500.00	6,500.00	0.00	0.00	0.00
Facilities Acquisition	3,750.08	3,750.08	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,099,680.25	0.00	11,099,680.25	0.00	0.00
Support Serv - Pupil	1,872,107.09	0.00	1,872,107.09	0.00	0.00
Support Serv - Instructional	852,846.99	0.00	852,846.99	0.00	0.00
Support Serv - Board of Ed	3,354.64	0.00	3,354.64	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	196,725.76	0.00	0.00	196,725.76	0.00
Pupil Transportation	990.00	0.00	990.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,635.00	0.00	467.84	1,167.16	1,167.16
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	1,339,601.15	695,650.54	643,950.61	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	5,068.00	5,068.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,643,508.99	2,643,508.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	495,873.11	495,873.11	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	28,347.00	28,347.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,257,397.36	**4,253,155.33**	**52,307,449.34**	**5,696,792.69**	**2,011,262.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,926,732.39	38,845.82	60,887,886.57	0.00	0.00
Support Serv - Pupil	7,195,164.56	0.00	7,195,164.56	0.00	0.00
Support Serv - Instructional	3,564,982.55	0.00	3,564,982.55	0.00	0.00
Support Serv - Board of Ed	427,177.63	0.00	427,177.63	0.00	0.00
Support Serv - Executive Adm	604,277.28	0.00	604,277.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,142,644.98	1,235.00	6,141,409.98	0.00	0.00
Support Serv - Business	837,678.41	218,931.73	0.00	618,746.68	618,746.68
Operations and Maintenance	9,485,159.56	61,099.42	0.00	9,424,060.14	0.00
Pupil Transportation	996,474.39	0.00	996,474.39	0.00	0.00
Support Serv - Planning & Research	1,792.36	0.00	1,792.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	615,179.28	0.00	0.00	615,179.28	615,179.28
Support Serv - Technology	1,922,568.93	164,872.16	0.00	1,757,696.77	1,757,696.77
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	1,421,875.47	0.00	1,421,875.47	0.00	0.00
Community Services	401,628.76	0.00	401,628.76	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	1,131,449.16	59,634.62	1,071,814.54	0.00	0.00
Community Services	1,397,201.74	23,266.57	1,373,935.17	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 **	4,997,443.76	4,997,443.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,154,171.81	2,154,171.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,223,603.02	**7,719,500.89**	**84,088,419.26**	**12,415,682.87**	**2,991,622.73**

Michigan Department of Education
Costs for the Development of 2015-2016 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	17,601,313.45	25,291.43	17,576,022.02	0.00	0.00
Support Serv - Pupil	2,102,655.70	0.00	2,102,655.70	0.00	0.00
Support Serv - Instructional	1,889,966.20	0.00	1,889,966.20	0.00	0.00
Support Serv - Board of Ed	126,405.74	0.00	126,405.74	0.00	0.00
Support Serv - Executive Adm	329,384.36	0.00	329,384.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,581,094.55	0.00	1,581,094.55	0.00	0.00
Support Serv - Business	506,816.08	80,981.56	11,312.50	414,522.02	414,522.02
Operations and Maintenance	3,100,873.46	16,533.67	136,278.49	2,948,061.30	0.00
Pupil Transportation	691,354.92	0.00	691,354.92	0.00	0.00
Support Serv - Planning & Research	800.00	0.00	800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	89,441.46	0.00	10,036.91	79,404.55	79,404.55
Support Serv - Technology	84,425.11	0.00	0.00	84,425.11	84,425.11
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	213,579.19	15,982.99	197,596.20	0.00	0.00
Community Services	154,143.10	0.00	154,143.10	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	363,237.48	0.00	363,237.48	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,111.85	0.00	0.00	8,111.85	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	14,139.59	0.00	14,139.59	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,380,492.56	1,002,517.62	377,974.94	0.00	0.00
Community Services	797,198.71	492.79	796,705.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,145.36	81,145.36	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,500.00	6,500.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,126,078.87	**1,229,445.42**	**26,362,108.62**	**3,534,524.83**	**578,351.68**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82070 Highland Park City Schools
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 2015-2016 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	272,955.20	0.00	272,955.20	0.00	0.00
Support Serv - Pupil	9,888.22	0.00	9,888.22	0.00	0.00
Support Serv - Instructional	110,988.48	0.00	110,988.48	0.00	0.00
Support Serv - Board of Ed	77,835.31	0.00	77,835.31	0.00	0.00
Support Serv - Executive Adm	56,541.64	0.00	56,541.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,809.67	0.00	16,809.67	0.00	0.00
Support Serv - Business	975,426.27	0.00	8,138.78	967,287.49	967,287.49
Operations and Maintenance	304,875.31	0.00	0.00	304,875.31	0.00
Pupil Transportation	62,157.99	0.00	62,157.99	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	78,903.63	0.00	0.00	78,903.63	78,903.63
Support Serv - Technology	36,214.60	0.00	0.00	36,214.60	36,214.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,547.95	0.00	2,547.95	0.00	0.00
Support Serv - Other	6,037.36	0.00	6,037.36	0.00	0.00
Community Services	17,844.85	0.00	17,844.85	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	52,581.39	0.00	52,581.39	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 **	1,653,019.54	1,653,019.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	387,294.86	387,294.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,121,922.27	**2,040,314.40**	**694,326.84**	**1,387,281.03**	**1,082,405.72**

Michigan Department of Education
Costs for the Development of 2015-2016 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	28,374,388.04	0.00	28,374,388.04	0.00	0.00
Support Serv - Pupil	3,229,276.61	0.00	3,229,276.61	0.00	0.00
Support Serv - Instructional	2,796,209.35	16,646.06	2,779,563.29	0.00	0.00
Support Serv - Board of Ed	101,686.84	0.00	101,686.84	0.00	0.00
Support Serv - Executive Adm	495,886.11	0.00	495,886.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,591,673.67	0.00	2,591,673.67	0.00	0.00
Support Serv - Business	642,654.16	145,780.09	0.00	496,874.07	496,874.07
Operations and Maintenance	4,729,628.51	25,675.00	95,326.48	4,608,627.03	0.00
Pupil Transportation	1,053,144.28	0.00	1,053,144.28	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	373,524.92	0.00	78,976.67	294,548.25	294,548.25
Support Serv - Technology	395,282.17	0.00	8,729.30	386,552.87	386,552.87
Support Serv - Pupil Accounting	70,381.21	0.00	70,381.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	476,261.44	49.95	476,211.49	0.00	0.00
Community Services	89,331.99	0.00	89,331.99	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	5,002,534.80	8,970.04	4,993,564.76	0.00	0.00
Support Serv - Pupil	1,822,919.73	3,059.00	1,819,860.73	0.00	0.00
Support Serv - Instructional	264,212.72	0.00	264,212.72	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,162.94	0.00	18,971.31	191.63	0.00
Pupil Transportation	6,498.90	0.00	6,498.90	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	1,531.68	0.00	438.27	1,093.41	1,093.41
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,378,588.65	1,404,779.03	973,809.62	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	496,526.80	488,046.80	8,480.00	0.00	0.00
Debt Service Funds					
All Costs **	2,708,066.59	2,708,066.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,241,258.10	1,241,258.10	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
	59,360,630.21	**6,042,330.66**	**47,530,412.29**	**5,787,887.26**	**1,179,068.60**

Michigan Department of Education
Costs for the Development of 2015-2016 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	89,323,353.46	417,119.87	88,906,233.59	0.00	0.00
Support Serv - Pupil	10,797,641.58	0.00	10,797,641.58	0.00	0.00
Support Serv - Instructional	6,951,131.84	159,953.32	6,791,178.52	0.00	0.00
Support Serv - Board of Ed	341,710.89	8,000.00	333,710.89	0.00	0.00
Support Serv - Executive Adm	432,160.09	0.00	432,160.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,519,099.76	0.00	9,519,099.76	0.00	0.00
Support Serv - Business	2,908,350.45	985,887.34	0.00	1,922,463.11	1,922,463.11
Operations and Maintenance	15,082,932.77	22,761.34	6,000.00	15,054,171.43	0.00
Pupil Transportation	7,188,850.64	0.00	7,188,850.64	0.00	0.00
Support Serv - Planning & Research	115,381.14	0.00	115,381.14	0.00	0.00
Support Serv - Communication	323,341.71	3,872.90	319,468.81	0.00	0.00
Support Serv - Staff & Personnel	976,827.84	0.00	4,185.45	972,642.39	972,642.39
Support Serv - Technology	1,198,153.31	7,403.63	0.00	1,190,749.68	1,190,749.68
Support Serv - Pupil Accounting	106,928.92	0.00	106,928.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,385,644.45	0.00	1,385,644.45	0.00	0.00
Community Services	4,026,253.04	51,972.93	3,974,280.11	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	11,727,202.45	6,007.50	11,721,194.95	0.00	0.00
Support Serv - Pupil	2,739,420.63	0.00	2,739,420.63	0.00	0.00
Support Serv - Instructional	657,326.85	0.00	657,326.85	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	398,276.69	0.00	398,276.69	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	383,663.89	235.10	0.00	383,428.79	0.00
Pupil Transportation	7,156.05	0.00	7,156.05	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	3,723,642.20	1,848,573.88	1,875,068.32	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 **	89,785,398.18	89,785,398.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,128,713.34	17,128,713.34	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	19,953,747.45	19,953,747.45	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	297,185,335.12	**130,379,646.78**	**147,282,232.94**	**19,523,455.40**	**4,085,855.18**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	100,077,024.63	409,483.83	99,667,540.80	0.00	0.00
Support Serv - Pupil	10,183,500.23	0.00	10,183,500.23	0.00	0.00
Support Serv - Instructional	9,555,804.01	34,686.35	9,521,117.66	0.00	0.00
Support Serv - Board of Ed	477,576.93	0.00	477,576.93	0.00	0.00
Support Serv - Executive Adm	1,031,587.08	0.00	1,031,587.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,819,558.93	0.00	8,819,558.93	0.00	0.00
Support Serv - Business	1,148,544.02	123,215.51	0.00	1,025,328.51	1,025,328.51
Operations and Maintenance	14,799,478.01	93,285.80	21,722.92	14,684,469.29	0.00
Pupil Transportation	6,662,953.79	12,527.70	6,650,426.09	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	669,782.34	0.00	2,408.50	667,373.84	667,373.84
Support Serv - Technology	1,610,497.42	193,343.06	0.00	1,417,154.36	1,417,154.36
Support Serv - Pupil Accounting	174,788.19	0.00	174,788.19	0.00	0.00
Support Serv - Central - Other	702.86	702.86	0.00	0.00	0.00
Support Serv - Other	2,110,892.66	0.00	2,110,892.66	0.00	0.00
Community Services	609,340.74	0.00	609,340.74	0.00	0.00
Payments to Government Agencies	14,920.36	14,920.36	0.00	0.00	0.00
Facilities Acquisition	84,527.78	84,527.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,314,677.72	0.00	2,314,677.72	0.00	0.00
Support Serv - Pupil	709,696.62	0.00	709,696.62	0.00	0.00
Support Serv - Instructional	73,406.24	0.00	73,406.24	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	122,685.12	0.00	122,685.12	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	6,400.00	0.00	6,400.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,766,939.37	2,211,847.82	3,555,091.55	0.00	0.00
Community Services	3,086,248.07	2,583.72	3,083,664.35	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 **	21,839,762.16	21,839,762.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,676,277.93	11,676,277.93	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	18,147,574.83	18,147,574.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	221,776,648.04	**54,844,739.71**	**149,137,582.33**	**17,794,326.00**	**3,109,856.71**

Michigan Department of Education
Costs for the Development of 2015-2016 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	16,285,628.85	0.00	16,285,628.85	0.00	0.00
Support Serv - Pupil	1,931,015.07	0.00	1,931,015.07	0.00	0.00
Support Serv - Instructional	304,224.18	0.00	304,224.18	0.00	0.00
Support Serv - Board of Ed	154,617.51	0.00	154,617.51	0.00	0.00
Support Serv - Executive Adm	301,394.32	0.00	301,394.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,206,564.09	0.00	1,206,564.09	0.00	0.00
Support Serv - Business	665,257.24	109,797.44	0.00	555,459.80	555,459.80
Operations and Maintenance	2,641,868.03	2,235.75	145,889.86	2,493,742.42	0.00
Pupil Transportation	1,353,213.12	0.00	1,353,213.12	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	192,251.16	0.00	15,947.43	176,303.73	176,303.73
Support Serv - Technology	483,544.97	0.00	0.00	483,544.97	483,544.97
Support Serv - Pupil Accounting	173,834.40	0.00	173,834.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,626.49	0.00	292,626.49	0.00	0.00
Community Services	40,976.71	0.00	40,976.71	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	4,950,271.12	67,720.77	4,882,550.35	0.00	0.00
Support Serv - Pupil	2,970,371.59	0.00	2,970,371.59	0.00	0.00
Support Serv - Instructional	568,211.32	0.00	568,211.32	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	87,292.04	0.00	22,740.56	64,551.48	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	30.00	0.00	8.58	21.42	21.42
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,021,575.29	633,552.76	388,022.53	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 **	3,513,127.08	3,513,127.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,469,190.03	1,469,190.03	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
	40,607,084.61	**5,795,623.83**	**31,037,836.96**	**3,773,623.82**	**1,215,329.92**

Michigan Department of Education
Costs for the Development of 2015-2016 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	8,474,649.21	24,789.72	8,449,859.49	0.00	0.00
Support Serv - Pupil	614,860.98	0.00	614,860.98	0.00	0.00
Support Serv - Instructional	1,513,521.00	11,020.89	1,502,500.11	0.00	0.00
Support Serv - Board of Ed	269,919.38	0.00	269,919.38	0.00	0.00
Support Serv - Executive Adm	323,985.91	45.07	323,940.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	513,263.38	0.00	513,263.38	0.00	0.00
Support Serv - Business	407,260.46	120,187.09	0.00	287,073.37	287,073.37
Operations and Maintenance	2,043,908.99	800.00	24,187.02	2,018,921.97	0.00
Pupil Transportation	947,182.54	0.00	947,182.54	0.00	0.00
Support Serv - Planning & Research	11,550.00	0.00	11,550.00	0.00	0.00
Support Serv - Communication	40,053.29	0.00	40,053.29	0.00	0.00
Support Serv - Staff & Personnel	53,573.17	0.00	0.00	53,573.17	53,573.17
Support Serv - Technology	399,876.97	312,278.14	1,551.47	86,047.36	86,047.36
Support Serv - Pupil Accounting	71,403.92	0.00	71,403.92	0.00	0.00
Support Serv - Central - Other	20,252.32	0.00	20,252.32	0.00	0.00
Support Serv - Other	206,236.83	0.00	206,236.83	0.00	0.00
Community Services	111,533.82	6,666.76	104,867.06	0.00	0.00
Payments to Government Agencies	88,000.00	88,000.00	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	829,329.55	417,722.54	411,607.01	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 **	3,971,973.11	3,971,973.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,912,334.83	**4,953,483.32**	**13,513,235.64**	**2,445,615.87**	**426,693.90**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,646,270.19	17,824.66	18,628,445.53	0.00	0.00
Support Serv - Pupil	2,476,717.98	0.00	2,476,717.98	0.00	0.00
Support Serv - Instructional	1,137,871.80	0.00	1,137,871.80	0.00	0.00
Support Serv - Board of Ed	110,026.73	0.00	110,026.73	0.00	0.00
Support Serv - Executive Adm	270,122.30	0.00	270,122.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,966,569.55	0.00	1,966,569.55	0.00	0.00
Support Serv - Business	706,529.22	84,760.00	84,432.06	537,337.16	537,337.16
Operations and Maintenance	3,197,058.82	0.00	30,646.92	3,166,411.90	0.00
Pupil Transportation	2,379,134.33	0.00	2,379,134.33	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	441,644.80	0.00	1,536.36	440,108.44	440,108.44
Support Serv - Technology	349,568.61	0.00	9,037.52	340,531.09	340,531.09
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	394,177.57	0.00	394,177.57	0.00	0.00
Community Services	33,041.80	0.00	33,041.80	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	1,603,085.41	748,879.01	854,206.40	0.00	0.00
Community Services	9,537.96	0.00	9,537.96	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 **	9,295,805.15	9,295,805.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	610,206.48	610,206.48	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
	43,627,368.70	**10,757,475.30**	**28,385,504.81**	**4,484,388.59**	**1,317,976.69**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,216,449.44	10,224.07	18,206,225.37	0.00	0.00
Support Serv - Pupil	3,078,886.24	0.00	3,078,886.24	0.00	0.00
Support Serv - Instructional	1,090,275.03	0.00	1,090,275.03	0.00	0.00
Support Serv - Board of Ed	117,092.70	0.00	117,092.70	0.00	0.00
Support Serv - Executive Adm	406,751.62	0.00	406,751.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,157,936.31	0.00	2,157,936.31	0.00	0.00
Support Serv - Business	445,513.33	4,680.89	0.00	440,832.44	440,832.44
Operations and Maintenance	2,958,618.00	0.00	0.00	2,958,618.00	0.00
Pupil Transportation	1,184,097.20	0.00	1,184,097.20	0.00	0.00
Support Serv - Planning & Research	110,840.53	0.00	110,840.53	0.00	0.00
Support Serv - Communication	12,255.11	0.00	12,255.11	0.00	0.00
Support Serv - Staff & Personnel	277,721.41	0.00	39,883.99	237,837.42	237,837.42
Support Serv - Technology	537,610.83	243,061.68	64,444.00	230,105.15	230,105.15
Support Serv - Pupil Accounting	83,908.30	0.00	83,908.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	361,791.90	0.00	361,791.90	0.00	0.00
Community Services	193,417.91	0.00	193,417.91	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	74,548.22	0.00	74,548.22	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,121,323.14	109,094.25	1,012,228.89	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 **	5,060,323.25	5,060,323.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,951.38	18,951.38	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
	37,508,311.85	**5,446,335.52**	**28,194,583.32**	**3,867,393.01**	**908,775.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,532,138.26	183,303.38	42,348,834.88	0.00	0.00
Support Serv - Pupil	4,693,930.75	0.00	4,693,930.75	0.00	0.00
Support Serv - Instructional	2,912,114.54	5,786.63	2,906,327.91	0.00	0.00
Support Serv - Board of Ed	179,049.69	1,936.60	177,113.09	0.00	0.00
Support Serv - Executive Adm	325,587.15	0.00	325,587.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,582,927.40	0.00	3,582,927.40	0.00	0.00
Support Serv - Business	1,478,607.29	143,888.30	18.16	1,334,700.83	1,334,700.83
Operations and Maintenance	8,393,839.93	11,483.83	656.00	8,381,700.10	0.00
Pupil Transportation	5,195,330.04	298,600.00	4,896,730.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	897.25	0.00	897.25	0.00	0.00
Support Serv - Staff & Personnel	414,564.92	0.00	54.36	414,510.56	414,510.56
Support Serv - Technology	692,966.72	7,733.26	144,707.19	540,526.27	540,526.27
Support Serv - Pupil Accounting	298,439.52	0.00	298,439.52	0.00	0.00
Support Serv - Central - Other	76,515.23	0.00	76,515.23	0.00	0.00
Support Serv - Other	684,651.24	38,888.58	645,762.66	0.00	0.00
Community Services	242,078.15	0.00	242,078.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	242,341.46	242,341.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,370,082.30	3,452.38	2,366,629.92	0.00	0.00
Support Serv - Pupil	1,158,448.19	0.00	1,158,448.19	0.00	0.00
Support Serv - Instructional	128,936.71	0.00	128,936.71	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	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	1,614.00	0.00	1,614.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,010,591.36	1,341,648.04	1,668,943.32	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 **	2,412,698.76	2,412,698.76	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
	81,041,225.86	**4,691,761.22**	**65,668,835.91**	**10,680,628.73**	**2,289,737.66**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,714,741.44	16,578.86	15,698,162.58	0.00	0.00
Support Serv - Pupil	1,590,619.83	400.00	1,590,219.83	0.00	0.00
Support Serv - Instructional	1,287,623.84	545.05	1,287,078.79	0.00	0.00
Support Serv - Board of Ed	42,419.72	0.00	42,419.72	0.00	0.00
Support Serv - Executive Adm	310,938.24	0.00	310,938.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,372,109.64	0.00	1,372,109.64	0.00	0.00
Support Serv - Business	288,119.77	16,655.04	0.00	271,464.73	271,464.73
Operations and Maintenance	2,618,996.38	0.00	100.00	2,618,896.38	0.00
Pupil Transportation	879,567.01	0.00	879,567.01	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	226,957.13	0.00	0.00	226,957.13	226,957.13
Support Serv - Technology	280,657.05	0.00	0.00	280,657.05	280,657.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	70,148.42	0.00	70,148.42	0.00	0.00
Support Serv - Other	505,021.06	1,004.00	504,017.06	0.00	0.00
Community Services	122,157.87	0.00	122,157.87	0.00	0.00
Payments to Government Agencies	223,930.76	223,930.76	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,337,346.75	74,600.56	1,262,746.19	0.00	0.00
Support Serv - Pupil	1,970,595.64	0.00	1,970,595.64	0.00	0.00
Support Serv - Instructional	115,639.26	0.00	115,639.26	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15.00	0.00	0.00	15.00	15.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	640,312.48	275,520.25	364,792.23	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 **	2,312,993.76	2,312,993.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	296,297.58	296,297.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,207,208.63	**3,218,525.86**	**25,590,692.48**	**3,397,990.29**	**779,093.91**

Michigan Department of Education
Costs for the Development of 2015-2016 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	68,444,317.30	250,274.38	68,194,042.92	0.00	0.00
Support Serv - Pupil	9,256,335.68	0.00	9,256,335.68	0.00	0.00
Support Serv - Instructional	5,409,342.68	0.00	5,409,342.68	0.00	0.00
Support Serv - Board of Ed	807,968.27	0.00	807,968.27	0.00	0.00
Support Serv - Executive Adm	1,098,239.93	0.00	1,098,239.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,969,920.92	0.00	5,969,920.92	0.00	0.00
Support Serv - Business	1,014,966.78	0.00	0.00	1,014,966.78	1,014,966.78
Operations and Maintenance	13,952,869.92	51,335.65	496.63	13,901,037.64	0.00
Pupil Transportation	7,159,094.09	0.00	7,159,094.09	0.00	0.00
Support Serv - Planning & Research	2,497.96	0.00	2,497.96	0.00	0.00
Support Serv - Communication	188,231.70	258.00	187,973.70	0.00	0.00
Support Serv - Staff & Personnel	864,832.39	0.00	35,295.64	829,536.75	829,536.75
Support Serv - Technology	923,532.47	0.00	247,496.00	676,036.47	676,036.47
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	1,202,801.63	0.00	1,202,801.63	0.00	0.00
Community Services	233,535.69	0.00	233,535.69	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	5,348,518.91	18,739.28	5,329,779.63	0.00	0.00
Support Serv - Pupil	4,923,447.85	0.00	4,923,447.85	0.00	0.00
Support Serv - Instructional	551,351.35	0.00	551,351.35	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	36,213.00	0.00	0.00	36,213.00	0.00
Pupil Transportation	2,017.50	0.00	2,017.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,743,723.76	2,838,059.38	3,905,664.38	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 **	9,636,725.00	9,636,725.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,847,519.41	1,847,519.41	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
	145,618,004.19	**14,642,911.10**	**114,517,302.45**	**16,457,790.64**	**2,520,540.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	24,950,479.03	191,953.27	24,758,525.76	0.00	0.00
Support Serv - Pupil	1,157,586.54	0.00	1,157,586.54	0.00	0.00
Support Serv - Instructional	731,642.19	0.00	731,642.19	0.00	0.00
Support Serv - Board of Ed	127,817.60	0.00	127,817.60	0.00	0.00
Support Serv - Executive Adm	334,512.72	201.15	334,311.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,171,759.01	0.00	2,171,759.01	0.00	0.00
Support Serv - Business	714,151.00	19,813.49	0.00	694,337.51	694,337.51
Operations and Maintenance	4,906,096.12	62,820.50	0.00	4,843,275.62	0.00
Pupil Transportation	476,031.70	0.00	476,031.70	0.00	0.00
Support Serv - Planning & Research	97,774.47	0.00	97,774.47	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	186,758.92	0.00	1,485.06	185,273.86	185,273.86
Support Serv - Technology	626,263.58	30,091.87	5,905.07	590,266.64	590,266.64
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	769,644.50	50,739.46	718,905.04	0.00	0.00
Community Services	265,547.54	0.00	265,547.54	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	13,640,621.34	0.00	13,640,621.34	0.00	0.00
Support Serv - Pupil	3,010,423.11	0.00	3,010,423.11	0.00	0.00
Support Serv - Instructional	139,877.44	0.00	139,877.44	0.00	0.00
Support Serv - Board of Ed	4,219.50	0.00	4,219.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	740,663.39	607.98	740,055.41	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	748,858.02	0.00	0.00	748,858.02	0.00
Pupil Transportation	112,442.46	0.00	112,442.46	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,602,188.19	702,076.23	900,111.96	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 **	4,135,812.82	4,135,812.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	239,621.56	239,621.56	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
	61,890,792.75	**5,433,738.33**	**49,395,042.77**	**7,062,011.65**	**1,469,878.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,731,651.77	425.54	10,731,226.23	0.00	0.00
Support Serv - Pupil	1,263,282.15	0.00	1,263,282.15	0.00	0.00
Support Serv - Instructional	860,305.20	0.00	860,305.20	0.00	0.00
Support Serv - Board of Ed	32,674.11	0.00	32,674.11	0.00	0.00
Support Serv - Executive Adm	318,303.31	5,500.00	312,803.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,382,205.37	0.00	1,382,205.37	0.00	0.00
Support Serv - Business	271,206.98	25,671.13	0.00	245,535.85	245,535.85
Operations and Maintenance	1,694,272.37	22,299.00	0.00	1,671,973.37	0.00
Pupil Transportation	696,193.36	51,623.00	644,570.36	0.00	0.00
Support Serv - Planning & Research	11,424.17	0.00	11,424.17	0.00	0.00
Support Serv - Communication	3,980.57	0.00	3,980.57	0.00	0.00
Support Serv - Staff & Personnel	27,126.60	0.00	6,659.76	20,466.84	20,466.84
Support Serv - Technology	225,804.97	33,019.27	0.00	192,785.70	192,785.70
Support Serv - Pupil Accounting	2,548.84	441.86	2,106.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,909.15	0.00	353,909.15	0.00	0.00
Community Services	56,375.59	0.00	56,375.59	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	533,496.24	310,302.70	223,193.54	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 **	2,910,775.48	2,910,775.48	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 *	232,536.04	0.00	232,536.04	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,608,072.27	**3,360,057.98**	**16,117,252.53**	**2,130,761.76**	**458,788.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,095,724.53	28,433.65	23,067,290.88	0.00	0.00
Support Serv - Pupil	1,721,645.79	0.00	1,721,645.79	0.00	0.00
Support Serv - Instructional	959,495.98	0.00	959,495.98	0.00	0.00
Support Serv - Board of Ed	110,395.74	4,739.00	105,656.74	0.00	0.00
Support Serv - Executive Adm	467,135.22	0.00	467,135.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,848,093.81	3,171.57	1,844,922.24	0.00	0.00
Support Serv - Business	425,668.29	0.00	0.00	425,668.29	425,668.29
Operations and Maintenance	2,865,529.78	178,602.70	17,103.35	2,669,823.73	0.00
Pupil Transportation	1,303,365.68	0.00	1,303,365.68	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	8,627.11	0.00	8,627.11	0.00	0.00
Support Serv - Technology	253,193.94	146,410.32	0.00	106,783.62	106,783.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	272,362.49	0.00	272,362.49	0.00	0.00
Support Serv - Other	674,044.35	1,376.58	672,667.77	0.00	0.00
Community Services	85,686.02	0.00	85,686.02	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	977.57	0.00	0.00	977.57	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	1,567,796.47	805,735.21	762,061.26	0.00	0.00
Community Services	173,885.76	18.45	173,867.31	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 **	482,518.82	482,518.82	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	3,574,583.00	3,574,583.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,900,730.35	**5,235,589.30**	**31,461,887.84**	**3,203,253.21**	**532,451.91**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,258,048.38	7,459.10	14,250,589.28	0.00	0.00
Support Serv - Pupil	810,435.12	0.00	810,435.12	0.00	0.00
Support Serv - Instructional	1,610,526.80	0.00	1,610,526.80	0.00	0.00
Support Serv - Board of Ed	242,373.14	50,000.00	192,373.14	0.00	0.00
Support Serv - Executive Adm	288,207.90	0.00	288,207.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,205,194.21	0.00	1,205,194.21	0.00	0.00
Support Serv - Business	1,024,071.37	166,675.00	0.00	857,396.37	857,396.37
Operations and Maintenance	2,070,942.58	0.00	0.00	2,070,942.58	0.00
Pupil Transportation	1,668,395.58	0.00	1,668,395.58	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	186,691.14	0.00	0.00	186,691.14	186,691.14
Support Serv - Technology	176,928.06	0.00	0.00	176,928.06	176,928.06
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	221,485.42	21,697.47	199,787.95	0.00	0.00
Community Services	42,093.59	0.00	42,093.59	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	1,290,983.88	73,577.74	1,217,406.14	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	386,588.44	386,588.44	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
	25,482,965.61	**705,997.75**	**21,485,009.71**	**3,291,958.15**	**1,221,015.57**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,344,338.31	0.00	4,344,338.31	0.00	0.00
Support Serv - Pupil	219,469.47	0.00	219,469.47	0.00	0.00
Support Serv - Instructional	457,924.77	0.00	457,924.77	0.00	0.00
Support Serv - Board of Ed	209,830.80	0.00	209,830.80	0.00	0.00
Support Serv - Executive Adm	291,874.73	0.00	291,874.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	528,630.55	0.00	528,630.55	0.00	0.00
Support Serv - Business	212,025.64	29,196.13	0.00	182,829.51	182,829.51
Operations and Maintenance	1,435,693.45	7,264.34	50,878.73	1,377,550.38	0.00
Pupil Transportation	558,894.50	0.00	558,894.50	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	72,285.45	0.00	50,837.94	21,447.51	21,447.51
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	208,123.25	0.00	208,123.25	0.00	0.00
Community Services	35,747.13	0.00	35,747.13	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	1,056,252.21	504,139.32	552,112.89	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 **	2,996,801.64	2,996,801.64	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
	12,627,891.90	**3,537,401.43**	**7,508,663.07**	**1,581,827.40**	**204,277.02**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,403,979.53	228,026.82	21,175,952.71	0.00	0.00
Support Serv - Pupil	1,531,379.55	21.80	1,531,357.75	0.00	0.00
Support Serv - Instructional	539,479.98	0.00	539,479.98	0.00	0.00
Support Serv - Board of Ed	124,003.26	0.00	124,003.26	0.00	0.00
Support Serv - Executive Adm	470,750.07	142.82	470,607.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,153,790.76	0.00	2,153,790.76	0.00	0.00
Support Serv - Business	573,148.00	142,561.57	0.00	430,586.43	430,586.43
Operations and Maintenance	4,013,149.40	5,422.21	3,710.00	4,004,017.19	0.00
Pupil Transportation	1,681,766.05	23,966.00	1,657,800.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,580.10	0.00	10,580.10	0.00	0.00
Support Serv - Staff & Personnel	15,771.93	0.00	12,352.43	3,419.50	3,419.50
Support Serv - Technology	714,082.82	258,654.82	0.00	455,428.00	455,428.00
Support Serv - Pupil Accounting	72,511.31	0.00	72,511.31	0.00	0.00
Support Serv - Central - Other	21,575.04	0.00	21,575.04	0.00	0.00
Support Serv - Other	646,002.32	64,476.98	581,525.34	0.00	0.00
Community Services	4,825.39	0.00	4,825.39	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	1,202,881.59	454,924.74	747,956.85	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 **	4,309,605.97	4,309,605.97	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 *	8,897.68	0.00	8,897.68	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,498,180.75	**5,487,803.73**	**29,116,925.90**	**4,893,451.12**	**889,433.93**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,018,805.00	16,477.00	12,002,328.00	0.00	0.00
Support Serv - Pupil	1,140,512.00	0.00	1,140,512.00	0.00	0.00
Support Serv - Instructional	284,239.00	0.00	284,239.00	0.00	0.00
Support Serv - Board of Ed	123,889.59	169.59	123,720.00	0.00	0.00
Support Serv - Executive Adm	382,481.00	716.00	381,765.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,162,791.00	0.00	1,162,791.00	0.00	0.00
Support Serv - Business	408,393.00	15,641.00	0.00	392,752.00	392,752.00
Operations and Maintenance	1,934,455.00	2,875.00	0.00	1,931,580.00	0.00
Pupil Transportation	875,060.00	0.00	875,060.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,349.00	0.00	0.00	2,349.00	2,349.00
Support Serv - Technology	266,612.00	136,827.00	0.00	129,785.00	129,785.00
Support Serv - Pupil Accounting	50,613.00	0.00	50,613.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	574,280.00	0.00	574,280.00	0.00	0.00
Community Services	330.00	0.00	330.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	641,488.38	335,680.00	305,808.38	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 **	3,094,518.76	3,094,518.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	302,425.16	302,425.16	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
	23,263,241.89	**3,905,329.51**	**16,901,446.38**	**2,456,466.00**	**524,886.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	9,856,437.78	23,191.43	9,833,246.35	0.00	0.00
Support Serv - Pupil	904,942.93	0.00	904,942.93	0.00	0.00
Support Serv - Instructional	1,645,610.99	0.00	1,645,610.99	0.00	0.00
Support Serv - Board of Ed	67,623.23	0.00	67,623.23	0.00	0.00
Support Serv - Executive Adm	316,791.94	0.00	316,791.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	869,341.17	0.00	869,341.17	0.00	0.00
Support Serv - Business	375,167.75	76,407.33	0.00	298,760.42	298,760.42
Operations and Maintenance	1,642,083.76	9,050.00	18,177.45	1,614,856.31	0.00
Pupil Transportation	445,566.81	89,544.00	356,022.81	0.00	0.00
Support Serv - Planning & Research	5,200.00	0.00	5,200.00	0.00	0.00
Support Serv - Communication	21,578.54	0.00	21,578.54	0.00	0.00
Support Serv - Staff & Personnel	5,449.26	0.00	3,898.26	1,551.00	1,551.00
Support Serv - Technology	52,443.55	0.00	0.00	52,443.55	52,443.55
Support Serv - Pupil Accounting	1,083.80	0.00	1,083.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,165.58	32,366.49	153,799.09	0.00	0.00
Community Services	159,949.51	0.00	159,949.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	187,003.71	187,003.71	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	1,097,398.58	555,695.69	541,702.89	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 **	2,214,356.97	2,214,356.97	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
	20,054,195.86	**3,187,615.62**	**14,898,968.96**	**1,967,611.28**	**352,754.97**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,967,735.95	131,908.50	14,835,827.45	0.00	0.00
Support Serv - Pupil	1,105,030.80	0.00	1,105,030.80	0.00	0.00
Support Serv - Instructional	764,869.56	1,582.00	763,287.56	0.00	0.00
Support Serv - Board of Ed	45,815.20	0.00	45,815.20	0.00	0.00
Support Serv - Executive Adm	327,002.85	1,582.00	325,420.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,157,816.62	10,019.70	1,147,796.92	0.00	0.00
Support Serv - Business	388,964.80	95,613.32	0.00	293,351.48	293,351.48
Operations and Maintenance	2,021,614.37	39,192.39	0.00	1,982,421.98	0.00
Pupil Transportation	1,541,663.26	144,992.00	1,396,671.26	0.00	0.00
Support Serv - Planning & Research	5,132.16	0.00	5,132.16	0.00	0.00
Support Serv - Communication	6,523.64	0.00	6,523.64	0.00	0.00
Support Serv - Staff & Personnel	11,819.20	0.00	7,175.20	4,644.00	4,644.00
Support Serv - Technology	193,527.28	0.00	0.00	193,527.28	193,527.28
Support Serv - Pupil Accounting	63,969.60	0.00	63,969.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,930.97	1,229.44	473,701.53	0.00	0.00
Community Services	4,458.21	0.00	4,458.21	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	513,462.13	4,832.40	508,629.73	0.00	0.00
Support Serv - Pupil	68,689.46	0.00	68,689.46	0.00	0.00
Support Serv - Instructional	22,578.30	0.00	22,578.30	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,262.14	0.00	2,911.04	1,351.10	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	704,826.13	387,557.99	317,268.14	0.00	0.00
Community Services	11,178.59	0.00	11,178.59	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 **	3,790,950.15	3,790,950.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	367,201.32	367,201.32	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
	28,564,022.69	**4,976,661.21**	**21,112,065.64**	**2,475,295.84**	**491,522.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,528,472.93	26,102.73	29,502,370.20	0.00	0.00
Support Serv - Pupil	2,716,313.35	0.00	2,716,313.35	0.00	0.00
Support Serv - Instructional	1,545,712.18	1,718.90	1,543,993.28	0.00	0.00
Support Serv - Board of Ed	173,907.89	0.00	173,907.89	0.00	0.00
Support Serv - Executive Adm	277,508.58	0.00	277,508.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,677,297.14	0.00	2,677,297.14	0.00	0.00
Support Serv - Business	1,068,487.32	419,973.38	42.22	648,471.72	648,471.72
Operations and Maintenance	3,058,009.06	13,241.01	0.00	3,044,768.05	0.00
Pupil Transportation	2,075,624.29	200,555.50	1,875,068.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,091.30	0.00	15,091.30	0.00	0.00
Support Serv - Staff & Personnel	243,221.95	0.00	5,018.69	238,203.26	238,203.26
Support Serv - Technology	721,566.17	146,216.32	100,748.00	474,601.85	474,601.85
Support Serv - Pupil Accounting	46,145.21	0.00	46,145.21	0.00	0.00
Support Serv - Central - Other	4,758.74	0.00	4,758.74	0.00	0.00
Support Serv - Other	568,139.55	20,551.68	547,587.87	0.00	0.00
Community Services	30,209.92	0.00	30,209.92	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	2,453,505.53	0.00	2,453,505.53	0.00	0.00
Support Serv - Instructional	250,950.26	0.00	250,950.26	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	49.87	0.00	12.96	36.91	36.91
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	1,519,922.29	618,441.28	901,481.01	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 **	7,707,523.54	7,707,523.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,446,248.52	1,446,248.52	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
	58,128,665.59	**10,600,572.86**	**43,122,010.94**	**4,406,081.79**	**1,361,313.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,231,119.84	438,731.85	41,792,387.99	0.00	0.00
Support Serv - Pupil	3,838,290.32	0.00	3,838,290.32	0.00	0.00
Support Serv - Instructional	1,606,986.17	105,917.28	1,501,068.89	0.00	0.00
Support Serv - Board of Ed	197,578.16	0.00	197,578.16	0.00	0.00
Support Serv - Executive Adm	622,706.93	17,800.07	604,906.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,630,526.62	0.00	3,630,526.62	0.00	0.00
Support Serv - Business	1,268,895.81	550,154.90	0.00	718,740.91	718,740.91
Operations and Maintenance	7,199,459.74	68,988.00	0.00	7,130,471.74	0.00
Pupil Transportation	1,977,439.96	0.00	1,977,439.96	0.00	0.00
Support Serv - Planning & Research	43,530.00	0.00	43,530.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	450,900.36	4,289.30	55,347.30	391,263.76	391,263.76
Support Serv - Technology	693,648.34	15,813.00	0.00	677,835.34	677,835.34
Support Serv - Pupil Accounting	136,827.30	0.00	136,827.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,362.36	59,330.00	755,032.36	0.00	0.00
Community Services	81,475.31	0.00	81,475.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	197,329.37	197,329.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,538,798.86	17,833.84	6,520,965.02	0.00	0.00
Support Serv - Pupil	1,966,294.08	0.00	1,966,294.08	0.00	0.00
Support Serv - Instructional	261,126.66	0.00	261,126.66	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,600.79	0.00	367,600.79	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	23,100.00	0.00	23,100.00	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	2,230,750.94	1,186,589.67	1,044,161.27	0.00	0.00
Community Services	2,373,771.18	71,389.75	2,302,381.43	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 **	10,271,778.24	10,271,778.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,039,422.77	7,039,422.77	0.00	0.00	0.00
Trust Funds					
All Costs *	3,900.00	0.00	3,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	6,343,312.46	6,343,312.46	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,410,932.57	**26,388,680.50**	**67,103,940.32**	**8,918,311.75**	**1,787,840.01**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,459,079.00	35,527.04	15,423,551.96	0.00	0.00
Support Serv - Pupil	1,172,036.20	0.00	1,172,036.20	0.00	0.00
Support Serv - Instructional	542,611.20	0.00	542,611.20	0.00	0.00
Support Serv - Board of Ed	56,980.49	0.00	56,980.49	0.00	0.00
Support Serv - Executive Adm	322,020.76	0.00	322,020.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,618,283.41	2,045.28	1,616,238.13	0.00	0.00
Support Serv - Business	421,535.75	66,271.13	0.00	355,264.62	355,264.62
Operations and Maintenance	3,461,573.57	634,112.99	0.00	2,827,460.58	0.00
Pupil Transportation	593,276.85	79,283.85	513,993.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	52,019.50	0.00	6,420.00	45,599.50	45,599.50
Support Serv - Technology	840,740.37	61,128.01	0.00	779,612.36	779,612.36
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	550,097.37	51,044.96	499,052.41	0.00	0.00
Community Services	411,770.22	0.00	411,770.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	713,112.00	340,592.42	372,519.58	0.00	0.00
Community Services	99,928.98	0.00	99,928.98	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
Debt Service Funds					
All Costs **	8,364,961.66	8,364,961.66	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 *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,680,027.33	**9,634,967.34**	**21,037,122.93**	**4,007,937.06**	**1,180,476.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,359,666.27	74,806.81	26,284,859.46	0.00	0.00
Support Serv - Pupil	3,242,130.44	0.00	3,242,130.44	0.00	0.00
Support Serv - Instructional	1,827,753.11	229.76	1,827,523.35	0.00	0.00
Support Serv - Board of Ed	97,938.61	0.00	97,938.61	0.00	0.00
Support Serv - Executive Adm	438,391.69	0.00	438,391.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,923,732.66	0.00	1,923,732.66	0.00	0.00
Support Serv - Business	1,161,537.94	237,962.31	340.45	923,235.18	923,235.18
Operations and Maintenance	2,575,941.80	7,538.48	7,623.26	2,560,780.06	0.00
Pupil Transportation	910,643.77	0.00	910,643.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,689.94	0.00	46,689.94	0.00	0.00
Support Serv - Staff & Personnel	196,777.98	0.00	19,000.00	177,777.98	177,777.98
Support Serv - Technology	781,450.96	91,980.89	0.00	689,470.07	689,470.07
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	466,471.61	6,956.65	459,514.96	0.00	0.00
Community Services	935,432.14	600.00	934,832.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,825.57	51,872.75	16,952.82	0.00	0.00
Special Revenue Funds					
Instructional	4,058,419.43	10,554.19	4,047,865.24	0.00	0.00
Support Serv - Pupil	1,677,580.99	0.00	1,677,580.99	0.00	0.00
Support Serv - Instructional	571,090.25	0.00	571,090.25	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,771.25	0.00	0.00	40,771.25	40,771.25
Operations and Maintenance	349,917.25	0.00	0.00	349,917.25	0.00
Pupil Transportation	248.05	0.00	248.05	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	1,185,219.56	560,699.95	624,519.61	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 **	4,654,307.39	4,654,307.39	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
	53,570,938.66	**5,697,509.18**	**43,131,477.69**	**4,741,951.79**	**1,831,254.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,882,998.44	17,858.92	25,865,139.52	0.00	0.00
Support Serv - Pupil	2,659,949.80	0.00	2,659,949.80	0.00	0.00
Support Serv - Instructional	1,982,468.23	209,398.25	1,773,069.98	0.00	0.00
Support Serv - Board of Ed	137,737.78	0.00	137,737.78	0.00	0.00
Support Serv - Executive Adm	332,514.95	0.00	332,514.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,927,106.98	0.00	2,927,106.98	0.00	0.00
Support Serv - Business	465,555.98	6,806.06	0.00	458,749.92	458,749.92
Operations and Maintenance	5,450,620.46	115,431.68	125.00	5,335,063.78	0.00
Pupil Transportation	3,700,881.31	441,268.00	3,259,613.31	0.00	0.00
Support Serv - Planning & Research	5,950.00	0.00	5,950.00	0.00	0.00
Support Serv - Communication	21,408.34	0.00	21,408.34	0.00	0.00
Support Serv - Staff & Personnel	311,798.77	0.00	20,203.00	291,595.77	291,595.77
Support Serv - Technology	128,306.40	0.00	89,028.20	39,278.20	39,278.20
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	505,648.44	0.00	505,648.44	0.00	0.00
Community Services	86,031.79	0.00	86,031.79	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	715,500.47	0.00	715,500.47	0.00	0.00
Support Serv - Pupil	108,563.49	0.00	108,563.49	0.00	0.00
Support Serv - Instructional	20,293.11	0.00	20,293.11	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	363.00	0.00	103.87	259.13	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	1,621,239.82	799,792.60	821,447.22	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 **	7,653,867.48	7,653,867.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,794,032.42	2,794,032.42	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
	57,512,837.46	**12,038,455.41**	**39,349,435.25**	**6,124,946.80**	**789,623.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82700 Detroit Achievement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	347,020.52	0.00	347,020.52	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	72,100.00	0.00	72,100.00	0.00	0.00
Support Serv - Board of Ed	7,078.50	0.00	7,078.50	0.00	0.00
Support Serv - Executive Adm	45,748.58	0.00	45,748.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,648.47	0.00	117,648.47	0.00	0.00
Support Serv - Business	16,535.67	11,028.60	0.00	5,507.07	5,507.07
Operations and Maintenance	142,916.30	200.00	0.00	142,716.30	0.00
Pupil Transportation	25,820.00	0.00	25,820.00	0.00	0.00
Support Serv - Planning & Research	2,783.82	0.00	2,783.82	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,588.52	783.36	0.00	1,805.16	1,805.16
Support Serv - Pupil Accounting	465.61	0.00	465.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,708.88	0.00	10,708.88	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	52,042.75	52,042.75	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
	843,457.62	**64,054.71**	**629,374.38**	**150,028.53**	**7,312.23**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,732,899.04	0.00	5,732,899.04	0.00	0.00
Support Serv - Pupil	187,950.41	0.00	187,950.41	0.00	0.00
Support Serv - Instructional	352,470.04	0.00	352,470.04	0.00	0.00
Support Serv - Board of Ed	30,175.35	0.00	30,175.35	0.00	0.00
Support Serv - Executive Adm	331,603.69	0.00	331,603.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,178,464.08	0.00	1,178,464.08	0.00	0.00
Support Serv - Business	861,084.15	65,906.58	14,391.00	780,786.57	780,786.57
Operations and Maintenance	1,629,515.50	0.00	0.00	1,629,515.50	0.00
Pupil Transportation	3,500.00	0.00	3,500.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,540.56	0.00	41,540.56	0.00	0.00
Support Serv - Staff & Personnel	108,471.23	0.00	20,000.00	88,471.23	88,471.23
Support Serv - Technology	842,395.20	0.00	19,308.00	823,087.20	823,087.20
Support Serv - Pupil Accounting	19,360.60	0.00	19,360.60	0.00	0.00
Support Serv - Central - Other	36,885.93	0.00	36,885.93	0.00	0.00
Support Serv - Other	71,971.08	0.00	71,971.08	0.00	0.00
Community Services	6,727.25	0.00	6,727.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,639.32	20,639.32	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	356,705.95	12,367.58	344,338.37	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
	11,812,359.38	**98,913.48**	**8,391,585.40**	**3,321,860.50**	**1,692,345.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,516,888.95	0.00	8,516,888.95	0.00	0.00
Support Serv - Pupil	458,973.59	0.00	458,973.59	0.00	0.00
Support Serv - Instructional	453,823.96	0.00	453,823.96	0.00	0.00
Support Serv - Board of Ed	34,435.35	0.00	34,435.35	0.00	0.00
Support Serv - Executive Adm	493,751.36	0.00	493,751.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,159,694.68	0.00	1,159,694.68	0.00	0.00
Support Serv - Business	1,031,714.38	91,922.09	10,000.00	929,792.29	929,792.29
Operations and Maintenance	1,254,821.70	0.00	21,000.00	1,233,821.70	0.00
Pupil Transportation	39,122.04	0.00	39,122.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,826.27	0.00	58,826.27	0.00	0.00
Support Serv - Staff & Personnel	110,345.46	0.00	0.00	110,345.46	110,345.46
Support Serv - Technology	373,911.42	0.00	15,940.00	357,971.42	357,971.42
Support Serv - Pupil Accounting	27,142.39	0.00	27,142.39	0.00	0.00
Support Serv - Central - Other	49,185.13	0.00	49,185.13	0.00	0.00
Support Serv - Other	119,990.22	0.00	119,990.22	0.00	0.00
Community Services	35,065.58	0.00	35,065.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	318,629.00	318,629.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	638,874.86	30,882.49	607,992.37	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
	15,175,196.34	**441,433.58**	**12,101,831.89**	**2,631,930.87**	**1,398,109.17**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,909,400.49	0.00	4,909,400.49	0.00	0.00
Support Serv - Pupil	786,822.48	0.00	786,822.48	0.00	0.00
Support Serv - Instructional	465,894.57	0.00	465,894.57	0.00	0.00
Support Serv - Board of Ed	933,155.65	32,636.00	900,519.65	0.00	0.00
Support Serv - Executive Adm	766.50	0.00	766.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,413.80	0.00	445,413.80	0.00	0.00
Support Serv - Business	382,098.48	13,231.16	0.00	368,867.32	368,867.32
Operations and Maintenance	1,846,903.96	13,753.74	36,694.87	1,796,455.35	0.00
Pupil Transportation	34,991.12	0.00	34,991.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,780.44	0.00	22,780.44	0.00	0.00
Support Serv - Staff & Personnel	19,788.86	0.00	0.00	19,788.86	19,788.86
Support Serv - Technology	117,672.49	0.00	0.00	117,672.49	117,672.49
Support Serv - Pupil Accounting	39,271.74	0.00	39,271.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,740.37	0.00	93,740.37	0.00	0.00
Community Services	1,620.11	0.00	1,620.11	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	357,387.98	155,654.62	201,733.36	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 **	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
	10,457,709.04	**215,275.52**	**7,939,649.50**	**2,302,784.02**	**506,328.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82704 Detroit Public Safety Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	371,348.69	71,379.35	299,969.34	0.00	0.00
Support Serv - Pupil	101,610.76	0.00	101,610.76	0.00	0.00
Support Serv - Instructional	74,394.48	13,307.98	61,086.50	0.00	0.00
Support Serv - Board of Ed	20,477.50	0.00	20,477.50	0.00	0.00
Support Serv - Executive Adm	39,976.26	0.00	39,976.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	169,683.32	2,408.77	167,274.55	0.00	0.00
Support Serv - Business	15,111.53	0.00	0.00	15,111.53	15,111.53
Operations and Maintenance	238,397.97	56,550.83	0.00	181,847.14	0.00
Pupil Transportation	1,853.06	0.00	1,853.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,696.54	0.00	30,696.54	0.00	0.00
Support Serv - Staff & Personnel	7,458.21	0.00	63.28	7,394.93	7,394.93
Support Serv - Technology	17,382.65	0.00	0.00	17,382.65	17,382.65
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	1,934.19	0.00	1,934.19	0.00	0.00
Community Services	217.36	0.00	217.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	75,242.68	75,242.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,167.70	602.50	26,565.20	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 **	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
	1,192,952.90	**219,492.11**	**751,724.54**	**221,736.25**	**39,889.11**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82705 Branch Line School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	289,657.86	0.00	289,657.86	0.00	0.00
Support Serv - Pupil	11,609.85	0.00	11,609.85	0.00	0.00
Support Serv - Instructional	24,148.62	0.00	24,148.62	0.00	0.00
Support Serv - Board of Ed	38,314.91	0.00	38,314.91	0.00	0.00
Support Serv - Executive Adm	37,473.63	0.00	37,473.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,874.16	0.00	46,874.16	0.00	0.00
Support Serv - Business	13,628.88	1,291.03	3,000.00	9,337.85	9,337.85
Operations and Maintenance	56,259.68	0.00	3,110.00	53,149.68	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	7,096.87	0.00	7,096.87	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	15,390.54	0.00	14,782.79	607.75	607.75
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	0.00	0.00	0.00	0.00	0.00
Community Services	59,950.83	0.00	59,950.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	63,258.68	58,643.68	4,615.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	663,664.51	**59,934.71**	**540,634.52**	**63,095.28**	**9,945.60**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82706 The James and Grace Lee Boggs School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	279,522.02	105,502.49	174,019.53	0.00	0.00
Support Serv - Pupil	26,508.06	0.00	26,508.06	0.00	0.00
Support Serv - Instructional	49,944.70	0.00	49,944.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	56,533.46	0.00	56,533.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,132.95	0.00	83,132.95	0.00	0.00
Support Serv - Business	65,354.40	0.00	0.00	65,354.40	65,354.40
Operations and Maintenance	55,145.07	0.00	0.00	55,145.07	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	1,834.24	0.00	1,834.24	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,170.00	0.00	0.00	1,170.00	1,170.00
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	59,402.37	0.00	59,402.37	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	678,767.27	**105,502.49**	**451,595.31**	**121,669.47**	**66,524.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82707 Experiencia Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,550,056.00	234,039.00	1,316,017.00	0.00	0.00
Support Serv - Pupil	85,981.00	0.00	85,981.00	0.00	0.00
Support Serv - Instructional	71,134.00	0.00	71,134.00	0.00	0.00
Support Serv - Board of Ed	56,473.00	0.00	56,473.00	0.00	0.00
Support Serv - Executive Adm	276,583.00	0.00	276,583.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	321,056.00	2,515.00	318,541.00	0.00	0.00
Support Serv - Business	4,264.00	3,576.00	0.00	688.00	688.00
Operations and Maintenance	538,512.00	0.00	17,054.00	521,458.00	0.00
Pupil Transportation	285,516.00	0.00	285,516.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	149,894.00	14,660.00	135,234.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	53,085.00	0.00	0.00	53,085.00	53,085.00
Support Serv - Pupil Accounting	0.00	0.00	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	17,890.00	17,890.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,938.00	188,282.00	48,656.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,647,382.00	**460,962.00**	**2,611,189.00**	**575,231.00**	**53,773.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	498,301.00	2,724.00	495,577.00	0.00	0.00
Support Serv - Pupil	115,555.00	0.00	115,555.00	0.00	0.00
Support Serv - Instructional	4,039.00	0.00	4,039.00	0.00	0.00
Support Serv - Board of Ed	34,643.00	0.00	34,643.00	0.00	0.00
Support Serv - Executive Adm	56,781.00	0.00	56,781.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,904.00	0.00	171,904.00	0.00	0.00
Support Serv - Business	38,628.00	5,151.00	0.00	33,477.00	33,477.00
Operations and Maintenance	108,876.00	0.00	0.00	108,876.00	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	11,991.00	0.00	0.00	11,991.00	11,991.00
Support Serv - Pupil Accounting	0.00	0.00	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	62,392.00	62,392.00	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
	1,103,170.00	**70,267.00**	**878,559.00**	**154,344.00**	**45,468.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,335,226.00	0.00	2,335,226.00	0.00	0.00
Support Serv - Pupil	120,666.00	0.00	120,666.00	0.00	0.00
Support Serv - Instructional	565,819.00	0.00	565,819.00	0.00	0.00
Support Serv - Board of Ed	99,794.00	0.00	99,794.00	0.00	0.00
Support Serv - Executive Adm	262,768.00	0.00	262,768.00	0.00	0.00
Support Serv - Grant Writer	36,013.00	0.00	36,013.00	0.00	0.00
Support Serv - School Adm	405,910.00	0.00	405,910.00	0.00	0.00
Support Serv - Business	122,898.00	0.00	0.00	122,898.00	122,898.00
Operations and Maintenance	1,443,738.00	0.00	0.00	1,443,738.00	0.00
Pupil Transportation	4,380.00	0.00	4,380.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,780.00	0.00	43,780.00	0.00	0.00
Support Serv - Staff & Personnel	155,435.00	0.00	0.00	155,435.00	155,435.00
Support Serv - Technology	98,801.00	0.00	0.00	98,801.00	98,801.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,667.00	0.00	28,667.00	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	109,859.00	6,948.00	102,911.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,833,754.00	**6,948.00**	**4,005,934.00**	**1,820,872.00**	**377,134.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,925,083.00	0.00	2,925,083.00	0.00	0.00
Support Serv - Pupil	159,602.00	0.00	159,602.00	0.00	0.00
Support Serv - Instructional	501,788.00	0.00	501,788.00	0.00	0.00
Support Serv - Board of Ed	95,798.00	0.00	95,798.00	0.00	0.00
Support Serv - Executive Adm	211,676.00	0.00	211,676.00	0.00	0.00
Support Serv - Grant Writer	20,592.00	0.00	20,592.00	0.00	0.00
Support Serv - School Adm	437,118.00	0.00	437,118.00	0.00	0.00
Support Serv - Business	72,976.00	0.00	0.00	72,976.00	72,976.00
Operations and Maintenance	1,365,409.00	0.00	0.00	1,365,409.00	0.00
Pupil Transportation	3,737.00	0.00	3,737.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,997.00	0.00	25,997.00	0.00	0.00
Support Serv - Staff & Personnel	89,816.00	0.00	0.00	89,816.00	89,816.00
Support Serv - Technology	56,494.00	0.00	0.00	56,494.00	56,494.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,022.00	0.00	17,022.00	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	239,155.00	12,190.00	226,965.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,222,263.00	**12,190.00**	**4,625,378.00**	**1,584,695.00**	**219,286.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,304,699.90	43,073.11	4,261,626.79	0.00	0.00
Support Serv - Pupil	211,854.50	0.00	211,854.50	0.00	0.00
Support Serv - Instructional	611,217.09	84,633.08	526,584.01	0.00	0.00
Support Serv - Board of Ed	35,862.63	0.00	35,862.63	0.00	0.00
Support Serv - Executive Adm	1,503,653.18	0.00	1,503,653.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	596,142.07	5,377.63	590,764.44	0.00	0.00
Support Serv - Business	37,864.02	22,338.58	0.00	15,525.44	15,525.44
Operations and Maintenance	2,404,684.11	81,608.72	77,420.98	2,245,654.41	0.00
Pupil Transportation	35,966.00	0.00	35,966.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,044.71	0.00	70,044.71	0.00	0.00
Support Serv - Staff & Personnel	14,324.10	0.00	1,290.00	13,034.10	13,034.10
Support Serv - Technology	163,182.02	31,515.00	42,087.16	89,579.86	89,579.86
Support Serv - Pupil Accounting	82,480.78	0.00	82,480.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,432.53	0.00	28,432.53	0.00	0.00
Community Services	59,868.42	0.00	59,868.42	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	722,881.32	58,557.12	664,324.20	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 **	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
	10,883,157.38	**327,103.24**	**8,192,260.33**	**2,363,793.81**	**118,139.40**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,159,533.87	17,937.70	2,141,596.17	0.00	0.00
Support Serv - Pupil	165,566.51	0.00	165,566.51	0.00	0.00
Support Serv - Instructional	255,886.55	0.00	255,886.55	0.00	0.00
Support Serv - Board of Ed	94,655.43	0.00	94,655.43	0.00	0.00
Support Serv - Executive Adm	399,924.47	0.00	399,924.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,165.99	0.00	376,165.99	0.00	0.00
Support Serv - Business	157,501.10	0.00	22,251.25	135,249.85	135,249.85
Operations and Maintenance	1,001,924.22	0.00	41,547.29	960,376.93	0.00
Pupil Transportation	21,982.12	0.00	21,982.12	0.00	0.00
Support Serv - Planning & Research	12,263.30	0.00	12,263.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	108,859.15	0.00	16,972.64	91,886.51	91,886.51
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	0.00	0.00	0.00	0.00	0.00
Community Services	2,632.63	0.00	2,632.63	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,003.38	0.00	332,003.38	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
	5,088,898.72	**17,937.70**	**3,883,447.73**	**1,187,513.29**	**227,136.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,038,258.00	0.00	3,038,258.00	0.00	0.00
Support Serv - Pupil	171,879.00	0.00	171,879.00	0.00	0.00
Support Serv - Instructional	587,467.00	0.00	587,467.00	0.00	0.00
Support Serv - Board of Ed	92,943.00	0.00	92,943.00	0.00	0.00
Support Serv - Executive Adm	239,255.00	0.00	239,255.00	0.00	0.00
Support Serv - Grant Writer	28,948.00	0.00	28,948.00	0.00	0.00
Support Serv - School Adm	407,686.00	0.00	407,686.00	0.00	0.00
Support Serv - Business	106,694.00	0.00	0.00	106,694.00	106,694.00
Operations and Maintenance	1,494,952.00	0.00	0.00	1,494,952.00	0.00
Pupil Transportation	3,121.00	0.00	3,121.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,030.00	0.00	33,030.00	0.00	0.00
Support Serv - Staff & Personnel	144,763.00	0.00	0.00	144,763.00	144,763.00
Support Serv - Technology	79,420.00	0.00	0.00	79,420.00	79,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,888.00	0.00	24,888.00	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	492,629.00	13,697.00	478,932.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,945,933.00	**13,697.00**	**5,106,407.00**	**1,825,829.00**	**330,877.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,848,392.00	154,342.00	2,694,050.00	0.00	0.00
Support Serv - Pupil	334,826.00	0.00	334,826.00	0.00	0.00
Support Serv - Instructional	103,550.19	0.00	103,550.19	0.00	0.00
Support Serv - Board of Ed	21,592.00	0.00	21,592.00	0.00	0.00
Support Serv - Executive Adm	135,790.00	0.00	135,790.00	0.00	0.00
Support Serv - Grant Writer	1,038.00	0.00	1,038.00	0.00	0.00
Support Serv - School Adm	875,790.00	1,805.00	873,985.00	0.00	0.00
Support Serv - Business	817,075.00	14,787.00	0.00	802,288.00	802,288.00
Operations and Maintenance	549,161.00	0.00	0.00	549,161.00	0.00
Pupil Transportation	215,237.00	0.00	215,237.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	81,672.00	0.00	81,672.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	67,698.00	0.00	0.00	67,698.00	67,698.00
Support Serv - Pupil Accounting	51,310.00	0.00	51,310.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,430.00	0.00	19,430.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,617,833.00	5,589,330.00	28,503.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	393,701.00	11,160.00	382,541.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	12,134,095.19	**5,771,424.00**	**4,943,524.19**	**1,419,147.00**	**869,986.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	967,592.00	0.00	967,592.00	0.00	0.00
Support Serv - Pupil	51,903.84	0.00	51,903.84	0.00	0.00
Support Serv - Instructional	124,954.89	0.00	124,954.89	0.00	0.00
Support Serv - Board of Ed	22,222.91	0.00	22,222.91	0.00	0.00
Support Serv - Executive Adm	78,623.30	0.00	78,623.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	90,987.69	0.00	90,987.69	0.00	0.00
Support Serv - Business	204,219.68	3,740.14	0.00	200,479.54	200,479.54
Operations and Maintenance	382,753.33	0.00	0.00	382,753.33	0.00
Pupil Transportation	101,199.99	0.00	101,199.99	0.00	0.00
Support Serv - Planning & Research	19,770.05	0.00	19,770.05	0.00	0.00
Support Serv - Communication	4,996.32	0.00	4,996.32	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	14,100.00	0.00	14,100.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,425.00	95,257.74	50,167.26	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
	2,208,749.00	**98,997.88**	**1,526,518.25**	**583,232.87**	**200,479.54**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,909,800.00	0.00	2,909,800.00	0.00	0.00
Support Serv - Pupil	152,387.00	0.00	152,387.00	0.00	0.00
Support Serv - Instructional	564,778.00	0.00	564,778.00	0.00	0.00
Support Serv - Board of Ed	107,946.00	0.00	107,946.00	0.00	0.00
Support Serv - Executive Adm	184,627.00	0.00	184,627.00	0.00	0.00
Support Serv - Grant Writer	17,607.00	0.00	17,607.00	0.00	0.00
Support Serv - School Adm	373,951.00	0.00	373,951.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,528,578.00	0.00	0.00	1,528,578.00	0.00
Pupil Transportation	3,828.00	0.00	3,828.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,400.00	0.00	34,400.00	0.00	0.00
Support Serv - Staff & Personnel	88,050.00	0.00	0.00	88,050.00	88,050.00
Support Serv - Technology	48,306.00	0.00	0.00	48,306.00	48,306.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	303,926.00	10,957.00	292,969.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,398,215.00	**10,957.00**	**4,657,430.00**	**1,729,828.00**	**201,250.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82728 Jalen Rose Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,308,223.99	64,021.33	1,244,202.66	0.00	0.00
Support Serv - Pupil	210,404.61	0.00	210,404.61	0.00	0.00
Support Serv - Instructional	18,626.49	0.00	18,626.49	0.00	0.00
Support Serv - Board of Ed	69,324.63	0.00	69,324.63	0.00	0.00
Support Serv - Executive Adm	347,688.02	0.00	347,688.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,651.60	0.00	220,651.60	0.00	0.00
Support Serv - Business	56,916.36	13,114.81	0.00	43,801.55	43,801.55
Operations and Maintenance	513,500.49	0.00	23,202.59	490,297.90	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	36,769.55	0.00	0.00	36,769.55	36,769.55
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	44,863.50	0.00	44,863.50	0.00	0.00
Community Services	5,518.30	0.00	5,518.30	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
	2,832,487.54	**77,136.14**	**2,184,482.40**	**570,869.00**	**80,571.10**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,779,802.00	0.00	2,779,802.00	0.00	0.00
Support Serv - Pupil	159,525.00	0.00	159,525.00	0.00	0.00
Support Serv - Instructional	488,858.00	0.00	488,858.00	0.00	0.00
Support Serv - Board of Ed	67,195.00	0.00	67,195.00	0.00	0.00
Support Serv - Executive Adm	230,469.00	0.00	230,469.00	0.00	0.00
Support Serv - Grant Writer	21,935.00	0.00	21,935.00	0.00	0.00
Support Serv - School Adm	325,460.00	0.00	325,460.00	0.00	0.00
Support Serv - Business	72,184.00	0.00	0.00	72,184.00	72,184.00
Operations and Maintenance	1,773,808.00	0.00	0.00	1,773,808.00	0.00
Pupil Transportation	10,710.00	0.00	10,710.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,244.00	0.00	27,244.00	0.00	0.00
Support Serv - Staff & Personnel	111,073.00	0.00	0.00	111,073.00	111,073.00
Support Serv - Technology	60,180.00	0.00	0.00	60,180.00	60,180.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,838.00	0.00	16,838.00	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	141,187.00	6,027.00	135,160.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,286,468.00	**6,027.00**	**4,263,196.00**	**2,017,245.00**	**243,437.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,224,498.92	55,754.64	1,168,744.28	0.00	0.00
Support Serv - Pupil	108,232.82	0.00	108,232.82	0.00	0.00
Support Serv - Instructional	80,959.03	0.00	80,959.03	0.00	0.00
Support Serv - Board of Ed	37,426.70	0.00	37,426.70	0.00	0.00
Support Serv - Executive Adm	281,210.48	0.00	281,210.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,569.28	0.00	216,569.28	0.00	0.00
Support Serv - Business	22,497.84	9,604.59	0.00	12,893.25	12,893.25
Operations and Maintenance	627,585.00	1,782.94	0.00	625,802.06	0.00
Pupil Transportation	159,880.00	0.00	159,880.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	304.00	0.00	304.00	0.00	0.00
Support Serv - Staff & Personnel	139.08	0.00	0.00	139.08	139.08
Support Serv - Technology	28,370.34	0.00	0.00	28,370.34	28,370.34
Support Serv - Pupil Accounting	591.80	0.00	591.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,940.84	0.00	1,940.84	0.00	0.00
Community Services	19,167.17	0.00	19,167.17	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	234,067.92	213,264.37	20,803.55	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 **	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
	3,043,441.22	**280,406.54**	**2,095,829.95**	**667,204.73**	**41,402.67**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82731 GEE Edmonson Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	947,552.00	16,460.00	931,092.00	0.00	0.00
Support Serv - Pupil	86,245.46	0.00	86,245.46	0.00	0.00
Support Serv - Instructional	291,731.67	117,768.00	173,963.67	0.00	0.00
Support Serv - Board of Ed	22,475.77	0.00	22,475.77	0.00	0.00
Support Serv - Executive Adm	149,846.98	0.00	149,846.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	88,175.67	0.00	88,175.67	0.00	0.00
Support Serv - Business	247,716.92	9,269.96	0.00	238,446.96	238,446.96
Operations and Maintenance	581,185.12	0.00	0.00	581,185.12	0.00
Pupil Transportation	33,993.46	0.00	33,993.46	0.00	0.00
Support Serv - Planning & Research	10,675.71	0.00	10,675.71	0.00	0.00
Support Serv - Communication	5,185.24	0.00	5,185.24	0.00	0.00
Support Serv - Staff & Personnel	6,750.00	0.00	0.00	6,750.00	6,750.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	20,231.00	0.00	20,231.00	0.00	0.00
Payments to Government Agencies	145,334.00	145,334.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,637,099.00	**288,831.96**	**1,521,884.96**	**826,382.08**	**245,196.96**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82732 GEE White Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,832,474.47	11,500.47	1,820,974.00	0.00	0.00
Support Serv - Pupil	154,171.59	0.00	154,171.59	0.00	0.00
Support Serv - Instructional	755,404.11	332,293.53	423,110.58	0.00	0.00
Support Serv - Board of Ed	36,894.26	0.00	36,894.26	0.00	0.00
Support Serv - Executive Adm	258,115.43	0.00	258,115.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	93,657.86	0.00	93,657.86	0.00	0.00
Support Serv - Business	463,993.50	6,952.50	0.00	457,041.00	457,041.00
Operations and Maintenance	986,559.94	0.00	0.00	986,559.94	0.00
Pupil Transportation	34,980.27	0.00	34,980.27	0.00	0.00
Support Serv - Planning & Research	93,877.65	0.00	93,877.65	0.00	0.00
Support Serv - Communication	10,277.92	0.00	10,277.92	0.00	0.00
Support Serv - Staff & Personnel	7,500.00	0.00	0.00	7,500.00	7,500.00
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	0.00	0.00	0.00	0.00	0.00
Community Services	32,756.00	0.00	32,756.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,615.00	6,615.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	4,767,278.00	**357,361.50**	**2,958,815.56**	**1,451,100.94**	**464,541.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82733 Hamilton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,300,682.45	3,780.00	1,296,902.45	0.00	0.00
Support Serv - Pupil	74,584.24	0.00	74,584.24	0.00	0.00
Support Serv - Instructional	170,056.22	0.00	170,056.22	0.00	0.00
Support Serv - Board of Ed	89,500.00	0.00	89,500.00	0.00	0.00
Support Serv - Executive Adm	429,606.76	0.00	429,606.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	278,882.84	0.00	278,882.84	0.00	0.00
Support Serv - Business	223,750.80	4,715.01	0.00	219,035.79	219,035.79
Operations and Maintenance	590,410.02	0.00	38,730.00	551,680.02	0.00
Pupil Transportation	89,593.00	0.00	89,593.00	0.00	0.00
Support Serv - Planning & Research	10,500.54	0.00	10,500.54	0.00	0.00
Support Serv - Communication	4,200.00	0.00	4,200.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,725.00	0.00	3,725.00	0.00	0.00
Community Services	600.00	0.00	600.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	218,116.90	0.00	218,116.90	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
	3,484,208.77	**8,495.01**	**2,704,997.95**	**770,715.81**	**219,035.79**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82734 New Paradigm Glazer Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	746,113.00	91,584.00	654,529.00	0.00	0.00
Support Serv - Pupil	37,950.00	0.00	37,950.00	0.00	0.00
Support Serv - Instructional	141,561.00	0.00	141,561.00	0.00	0.00
Support Serv - Board of Ed	14,634.00	0.00	14,634.00	0.00	0.00
Support Serv - Executive Adm	197,220.00	0.00	197,220.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	106,582.00	0.00	106,582.00	0.00	0.00
Support Serv - Business	33,359.00	0.00	0.00	33,359.00	33,359.00
Operations and Maintenance	396,143.00	0.00	0.00	396,143.00	0.00
Pupil Transportation	36,352.00	0.00	36,352.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,238.00	0.00	0.00	24,238.00	24,238.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,734,152.00	**91,584.00**	**1,188,828.00**	**453,740.00**	**57,597.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82735 New Paradigm Loving Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	804,976.00	0.00	804,976.00	0.00	0.00
Support Serv - Pupil	48,309.00	0.00	48,309.00	0.00	0.00
Support Serv - Instructional	121,429.00	0.00	121,429.00	0.00	0.00
Support Serv - Board of Ed	35,188.00	0.00	35,188.00	0.00	0.00
Support Serv - Executive Adm	268,961.00	0.00	268,961.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	157,269.00	0.00	157,269.00	0.00	0.00
Support Serv - Business	37,308.00	0.00	0.00	37,308.00	37,308.00
Operations and Maintenance	393,401.00	0.00	0.00	393,401.00	0.00
Pupil Transportation	35,643.00	0.00	35,643.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,888.00	0.00	0.00	22,888.00	22,888.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,845.00	0.00	6,845.00	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
	1,932,217.00	**0.00**	**1,478,620.00**	**453,597.00**	**60,196.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82736 Starr Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,218,081.21	405,272.87	2,812,808.34	0.00	0.00
Support Serv - Pupil	337,053.51	0.00	337,053.51	0.00	0.00
Support Serv - Instructional	493,905.83	0.00	493,905.83	0.00	0.00
Support Serv - Board of Ed	73,540.34	0.00	73,540.34	0.00	0.00
Support Serv - Executive Adm	662,613.17	0.00	662,613.17	0.00	0.00
Support Serv - Grant Writer	4,300.00	0.00	4,300.00	0.00	0.00
Support Serv - School Adm	341,720.28	0.00	341,720.28	0.00	0.00
Support Serv - Business	88,424.10	10,611.00	0.00	77,813.10	77,813.10
Operations and Maintenance	905,179.94	0.00	0.00	905,179.94	0.00
Pupil Transportation	366,524.95	0.00	366,524.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,349.44	0.00	22,349.44	0.00	0.00
Support Serv - Staff & Personnel	71,382.37	0.00	0.00	71,382.37	71,382.37
Support Serv - Technology	483,909.37	390,224.56	0.00	93,684.81	93,684.81
Support Serv - Pupil Accounting	745.20	0.00	745.20	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	96,660.92	0.00	96,660.92	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	479,000.38	0.00	479,000.38	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
	7,645,391.01	**806,108.43**	**5,691,222.36**	**1,148,060.22**	**242,880.28**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82738 Academy of International Studies
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	563,689.38	35,988.04	527,701.34	0.00	0.00
Support Serv - Pupil	37,767.91	0.00	37,767.91	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,763.95	0.00	17,763.95	0.00	0.00
Support Serv - Executive Adm	92,713.18	0.00	92,713.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,202.77	1,609.80	147,592.97	0.00	0.00
Support Serv - Business	5,130.82	3,166.44	0.00	1,964.38	1,964.38
Operations and Maintenance	290,404.19	0.00	0.00	290,404.19	0.00
Pupil Transportation	10,527.00	0.00	10,527.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,339.11	0.00	0.00	19,339.11	19,339.11
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	73,802.26	73,802.26	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
	1,260,340.57	**114,566.54**	**834,066.35**	**311,707.68**	**21,303.49**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82739 Detroit Innovation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,152,390.04	161,847.52	990,542.52	0.00	0.00
Support Serv - Pupil	85,047.12	0.00	85,047.12	0.00	0.00
Support Serv - Instructional	106,639.60	0.00	106,639.60	0.00	0.00
Support Serv - Board of Ed	54,882.45	0.00	54,882.45	0.00	0.00
Support Serv - Executive Adm	216,558.36	0.00	216,558.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,082.20	0.00	160,082.20	0.00	0.00
Support Serv - Business	60,788.47	0.00	4,500.00	56,288.47	56,288.47
Operations and Maintenance	429,904.10	0.00	11,825.38	418,078.72	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	43,057.46	16,503.00	8,290.78	18,263.68	18,263.68
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	0.00	0.00	0.00	0.00	0.00
Community Services	150.00	0.00	150.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,656.13	0.00	149,656.13	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,459,155.93	**178,350.52**	**1,788,174.54**	**492,630.87**	**74,552.15**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82741 Cornerstone Health and Technology School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	577,837.26	0.00	577,837.26	0.00	0.00
Support Serv - Pupil	19,902.62	0.00	19,902.62	0.00	0.00
Support Serv - Instructional	111,418.98	57,970.00	53,448.98	0.00	0.00
Support Serv - Board of Ed	24,706.35	0.00	24,706.35	0.00	0.00
Support Serv - Executive Adm	209,901.18	0.00	209,901.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,142.32	0.00	177,142.32	0.00	0.00
Support Serv - Business	11,609.37	2,019.53	0.00	9,589.84	9,589.84
Operations and Maintenance	269,259.53	2,333.49	9,651.95	257,274.09	0.00
Pupil Transportation	2,477.43	0.00	2,477.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,328.05	0.00	50,328.05	0.00	0.00
Support Serv - Staff & Personnel	6,702.60	0.00	310.00	6,392.60	6,392.60
Support Serv - Technology	49,955.33	0.00	4,190.03	45,765.30	45,765.30
Support Serv - Pupil Accounting	9,721.67	0.00	9,721.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,085.60	0.00	11,085.60	0.00	0.00
Community Services	5,667.69	0.00	5,667.69	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	50,644.37	212.48	50,431.89	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
	1,588,360.35	**62,535.50**	**1,206,803.02**	**319,021.83**	**61,747.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82742 Madison-Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,001,789.79	7,809.99	993,979.80	0.00	0.00
Support Serv - Pupil	23,070.06	0.00	23,070.06	0.00	0.00
Support Serv - Instructional	153,175.46	0.00	153,175.46	0.00	0.00
Support Serv - Board of Ed	25,693.50	0.00	25,693.50	0.00	0.00
Support Serv - Executive Adm	397,318.77	0.00	397,318.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,671.85	0.00	228,671.85	0.00	0.00
Support Serv - Business	13,101.75	4,092.49	0.00	9,009.26	9,009.26
Operations and Maintenance	648,262.91	35,652.80	23,616.48	588,993.63	0.00
Pupil Transportation	4,050.63	0.00	4,050.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,192.80	0.00	27,192.80	0.00	0.00
Support Serv - Staff & Personnel	2,091.40	0.00	150.00	1,941.40	1,941.40
Support Serv - Technology	34,649.51	269.00	10,177.19	24,203.32	24,203.32
Support Serv - Pupil Accounting	23,716.85	0.00	23,716.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,583.95	0.00	1,583.95	0.00	0.00
Community Services	24,955.66	0.00	24,955.66	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	163,119.30	4,981.28	158,138.02	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 **	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
	2,772,444.19	**52,805.56**	**2,095,491.02**	**624,147.61**	**35,153.98**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82743 Plymouth Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,387,958.00	0.00	2,387,958.00	0.00	0.00
Support Serv - Pupil	139,253.00	0.00	139,253.00	0.00	0.00
Support Serv - Instructional	505,285.00	0.00	505,285.00	0.00	0.00
Support Serv - Board of Ed	59,630.00	0.00	59,630.00	0.00	0.00
Support Serv - Executive Adm	197,578.00	0.00	197,578.00	0.00	0.00
Support Serv - Grant Writer	16,903.00	0.00	16,903.00	0.00	0.00
Support Serv - School Adm	312,807.00	0.00	312,807.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,631,711.00	0.00	0.00	1,631,711.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,118.00	0.00	23,118.00	0.00	0.00
Support Serv - Staff & Personnel	80,652.00	0.00	0.00	80,652.00	80,652.00
Support Serv - Technology	46,373.00	0.00	0.00	46,373.00	46,373.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	112,310.00	4,807.00	107,503.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,593,609.00	**4,807.00**	**3,765,172.00**	**1,823,630.00**	**191,919.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82744 Escuela Avancemos
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	764,089.37	47,774.76	716,314.61	0.00	0.00
Support Serv - Pupil	15,165.25	0.00	15,165.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	55,363.97	0.00	55,363.97	0.00	0.00
Support Serv - Executive Adm	233,304.55	0.00	233,304.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	123,909.94	0.00	123,909.94	0.00	0.00
Support Serv - Business	98,644.94	0.00	0.00	98,644.94	98,644.94
Operations and Maintenance	237,430.04	0.00	0.00	237,430.04	0.00
Pupil Transportation	176,127.33	0.00	176,127.33	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,876.39	0.00	0.00	5,876.39	5,876.39
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	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
	1,709,911.78	**47,774.76**	**1,320,185.65**	**341,951.37**	**104,521.33**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82745 Caniff Liberty Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,127,856.27	3,000.00	1,124,856.27	0.00	0.00
Support Serv - Pupil	102,022.63	0.00	102,022.63	0.00	0.00
Support Serv - Instructional	219,442.29	70,782.05	148,660.24	0.00	0.00
Support Serv - Board of Ed	850.00	0.00	850.00	0.00	0.00
Support Serv - Executive Adm	190,991.41	0.00	190,991.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	154,015.77	0.00	154,015.77	0.00	0.00
Support Serv - Business	428,165.74	0.00	0.00	428,165.74	428,165.74
Operations and Maintenance	478,796.71	30,176.40	0.00	448,620.31	0.00
Pupil Transportation	77,731.25	0.00	77,731.25	0.00	0.00
Support Serv - Planning & Research	23,263.68	0.00	23,263.68	0.00	0.00
Support Serv - Communication	222.00	0.00	222.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,998.42	36,998.42	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	296.59	0.00	296.59	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	212,706.13	171,455.65	41,250.48	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 **	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
	3,053,358.89	**312,412.52**	**1,864,160.32**	**876,786.05**	**428,165.74**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82746 W-A-Y Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,176,747.59	466,077.58	2,710,670.01	0.00	0.00
Support Serv - Pupil	35,932.70	0.00	35,932.70	0.00	0.00
Support Serv - Instructional	80,933.16	3,179.16	77,754.00	0.00	0.00
Support Serv - Board of Ed	16,067.75	1,160.53	14,907.22	0.00	0.00
Support Serv - Executive Adm	549,830.22	0.00	549,830.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,142.43	0.00	2,142.43	0.00	0.00
Support Serv - Business	53,382.47	7,779.73	0.00	45,602.74	45,602.74
Operations and Maintenance	326,312.22	0.00	0.00	326,312.22	0.00
Pupil Transportation	10,839.00	0.00	10,839.00	0.00	0.00
Support Serv - Planning & Research	115,322.61	0.00	115,322.61	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	279,508.72	0.00	0.00	279,508.72	279,508.72
Support Serv - Pupil Accounting	3,360.00	0.00	3,360.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439.90	0.00	439.90	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	24.00	0.00	0.00	24.00	24.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,906.45	0.00	59,906.45	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 **	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
	4,710,749.22	**478,197.00**	**3,581,104.54**	**651,447.68**	**325,135.46**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,561,044.90	13,208.02	1,547,836.88	0.00	0.00
Support Serv - Pupil	301,363.60	0.00	301,363.60	0.00	0.00
Support Serv - Instructional	504,039.47	0.00	504,039.47	0.00	0.00
Support Serv - Board of Ed	135,265.28	5,564.32	129,700.96	0.00	0.00
Support Serv - Executive Adm	232,852.43	0.00	232,852.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	260,252.17	0.00	260,252.17	0.00	0.00
Support Serv - Business	83,662.86	23,826.37	0.00	59,836.49	59,836.49
Operations and Maintenance	493,129.45	4,749.00	34,423.70	453,956.75	0.00
Pupil Transportation	68,817.28	0.00	68,817.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,662.52	0.00	12,662.52	0.00	0.00
Support Serv - Staff & Personnel	98,379.11	0.00	6,413.43	91,965.68	91,965.68
Support Serv - Technology	17,806.23	6,038.92	0.00	11,767.31	11,767.31
Support Serv - Pupil Accounting	597.00	0.00	597.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309.66	0.00	309.66	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	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
	3,770,181.96	**53,386.63**	**3,099,269.10**	**617,526.23**	**163,569.48**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82748 Rutherford Winans Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	935,047.89	0.00	935,047.89	0.00	0.00
Support Serv - Pupil	78,521.25	0.00	78,521.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	24,440.65	0.00	24,440.65	0.00	0.00
Support Serv - Executive Adm	313,546.71	0.00	313,546.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,958.72	0.00	372,958.72	0.00	0.00
Support Serv - Business	18,717.71	15,656.32	0.00	3,061.39	3,061.39
Operations and Maintenance	359,650.77	4,949.92	0.00	354,700.85	0.00
Pupil Transportation	38,578.25	0.00	38,578.25	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	8,000.00	0.00	0.00	8,000.00	8,000.00
Support Serv - Technology	25,376.77	0.00	0.00	25,376.77	25,376.77
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	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
	2,174,838.72	**20,606.24**	**1,763,093.47**	**391,139.01**	**36,438.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82749 Highland Park Public School Academy System
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,204,130.04	77,677.03	3,126,453.01	0.00	0.00
Support Serv - Pupil	572,444.04	0.00	572,444.04	0.00	0.00
Support Serv - Instructional	377,743.88	0.00	377,743.88	0.00	0.00
Support Serv - Board of Ed	75,834.68	0.00	75,834.68	0.00	0.00
Support Serv - Executive Adm	142,920.57	0.00	142,920.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	546,821.84	0.00	546,821.84	0.00	0.00
Support Serv - Business	19,503.65	19,503.65	0.00	0.00	0.00
Operations and Maintenance	1,088,432.06	975.15	8,947.38	1,078,509.53	0.00
Pupil Transportation	239,847.47	0.00	239,847.47	0.00	0.00
Support Serv - Planning & Research	9,874.50	0.00	9,874.50	0.00	0.00
Support Serv - Communication	23,217.57	0.00	23,217.57	0.00	0.00
Support Serv - Staff & Personnel	816.89	0.00	0.00	816.89	816.89
Support Serv - Technology	121,147.87	0.00	0.00	121,147.87	121,147.87
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	66,410.46	0.00	66,410.46	0.00	0.00
Community Services	57,531.44	0.00	57,531.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,206.98	11,206.98	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	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	18,243.90	18,243.90	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
	6,576,127.84	**127,606.71**	**5,248,046.84**	**1,200,474.29**	**121,964.76**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82750 Wolverine Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	783,361.36	0.00	783,361.36	0.00	0.00
Support Serv - Pupil	38,468.23	0.00	38,468.23	0.00	0.00
Support Serv - Instructional	17,010.77	0.00	17,010.77	0.00	0.00
Support Serv - Board of Ed	4,044.34	0.00	4,044.34	0.00	0.00
Support Serv - Executive Adm	113,795.20	0.00	113,795.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	196,155.41	0.00	196,155.41	0.00	0.00
Support Serv - Business	190,051.32	0.00	0.00	190,051.32	190,051.32
Operations and Maintenance	32,791.78	0.00	0.00	32,791.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	18,877.05	0.00	18,877.05	0.00	0.00
Support Serv - Communication	314.13	0.00	314.13	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,973.00	0.00	0.00	2,973.00	2,973.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,397,842.59	**0.00**	**1,172,026.49**	**225,816.10**	**193,024.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82751 Michigan Educational Choice Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,014,130.00	81.00	6,014,049.00	0.00	0.00
Support Serv - Pupil	314,371.00	0.00	314,371.00	0.00	0.00
Support Serv - Instructional	2,211,776.00	0.00	2,211,776.00	0.00	0.00
Support Serv - Board of Ed	159,186.00	0.00	159,186.00	0.00	0.00
Support Serv - Executive Adm	676,569.00	0.00	676,569.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	625,134.00	0.00	625,134.00	0.00	0.00
Support Serv - Business	53,604.00	0.00	0.00	53,604.00	53,604.00
Operations and Maintenance	1,579,662.00	8,580.00	109,380.00	1,461,702.00	0.00
Pupil Transportation	562,965.00	0.00	562,965.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,226.00	0.00	8,226.00	0.00	0.00
Support Serv - Staff & Personnel	81,512.00	0.00	28,580.00	52,932.00	52,932.00
Support Serv - Technology	185,558.00	0.00	5,000.00	180,558.00	180,558.00
Support Serv - Pupil Accounting	0.00	0.00	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	192,221.00	468.00	191,753.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	12,664,914.00	**9,129.00**	**10,906,989.00**	**1,748,796.00**	**287,094.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	688,670.70	43,983.09	644,687.61	0.00	0.00
Support Serv - Pupil	63,486.07	0.00	63,486.07	0.00	0.00
Support Serv - Instructional	65,000.50	0.00	65,000.50	0.00	0.00
Support Serv - Board of Ed	52,156.70	0.00	52,156.70	0.00	0.00
Support Serv - Executive Adm	52,043.80	0.00	52,043.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	86,914.69	0.00	86,914.69	0.00	0.00
Support Serv - Business	62,430.74	4,264.50	0.00	58,166.24	58,166.24
Operations and Maintenance	2,200.00	0.00	0.00	2,200.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55,398.51	0.00	4,496.11	50,902.40	50,902.40
Support Serv - Technology	35,059.28	0.00	3,978.19	31,081.09	31,081.09
Support Serv - Pupil Accounting	242.60	0.00	242.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,883.80	0.00	6,883.80	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	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
	1,170,487.39	**48,247.59**	**979,890.07**	**142,349.73**	**140,149.73**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82754 Tipton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,031,394.24	9,906.00	1,021,488.24	0.00	0.00
Support Serv - Pupil	5,889.10	0.00	5,889.10	0.00	0.00
Support Serv - Instructional	15,079.98	0.00	15,079.98	0.00	0.00
Support Serv - Board of Ed	19,051.39	0.00	19,051.39	0.00	0.00
Support Serv - Executive Adm	218,836.63	0.00	218,836.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	142,546.14	0.00	142,546.14	0.00	0.00
Support Serv - Business	150,874.18	0.00	22,020.24	128,853.94	128,853.94
Operations and Maintenance	299,721.79	167,625.78	23,116.00	108,980.01	0.00
Pupil Transportation	4,298.87	0.00	4,298.87	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	95.00	0.00	95.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,597.68	0.00	7,597.68	0.00	0.00
Community Services	18,769.72	0.00	18,769.72	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	74,372.72	64,768.10	9,604.62	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
	1,988,527.44	**242,299.88**	**1,508,393.61**	**237,833.95**	**128,853.94**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82755 Southwest Detroit Lighthouse Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,599,133.46	349,210.71	1,249,922.75	0.00	0.00
Support Serv - Pupil	49,607.17	0.00	49,607.17	0.00	0.00
Support Serv - Instructional	38,956.15	0.00	38,956.15	0.00	0.00
Support Serv - Board of Ed	12,008.05	0.00	12,008.05	0.00	0.00
Support Serv - Executive Adm	248,150.66	0.00	248,150.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,194.18	0.00	171,194.18	0.00	0.00
Support Serv - Business	85,725.86	16,076.25	0.00	69,649.61	69,649.61
Operations and Maintenance	497,636.48	0.00	0.00	497,636.48	0.00
Pupil Transportation	93,939.93	0.00	93,939.93	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	11,822.28	0.00	0.00	11,822.28	11,822.28
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	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,808,174.22	**365,286.96**	**1,863,778.89**	**579,108.37**	**81,471.89**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82756 Taylor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	645,065.11	0.00	645,065.11	0.00	0.00
Support Serv - Pupil	22,842.27	0.00	22,842.27	0.00	0.00
Support Serv - Instructional	63,157.75	0.00	63,157.75	0.00	0.00
Support Serv - Board of Ed	12,740.58	0.00	12,740.58	0.00	0.00
Support Serv - Executive Adm	111,193.88	0.00	111,193.88	0.00	0.00
Support Serv - Grant Writer	4,549.50	0.00	4,549.50	0.00	0.00
Support Serv - School Adm	218,321.79	0.00	218,321.79	0.00	0.00
Support Serv - Business	89,254.15	0.00	0.00	89,254.15	89,254.15
Operations and Maintenance	464,422.48	0.00	20,026.28	444,396.20	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	7,366.19	0.00	0.00	7,366.19	7,366.19
Support Serv - Technology	2,367.96	0.00	0.00	2,367.96	2,367.96
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	42,045.31	0.00	42,045.31	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,978.03	0.00	29,978.03	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
	1,713,305.00	**0.00**	**1,169,920.50**	**543,384.50**	**98,988.30**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,594,000.34	23,167.68	4,570,832.66	0.00	0.00
Support Serv - Pupil	471,912.92	0.00	471,912.92	0.00	0.00
Support Serv - Instructional	275,162.23	6,913.10	268,249.13	0.00	0.00
Support Serv - Board of Ed	152,295.88	0.00	152,295.88	0.00	0.00
Support Serv - Executive Adm	457,176.96	0.00	457,176.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	657,065.87	0.00	657,065.87	0.00	0.00
Support Serv - Business	543,128.74	60,465.50	0.00	482,663.24	482,663.24
Operations and Maintenance	1,659,717.61	3,500.00	109,671.20	1,546,546.41	0.00
Pupil Transportation	288,423.00	0.00	288,423.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,904.21	0.00	0.00	32,904.21	32,904.21
Support Serv - Technology	157,549.74	8,971.16	0.00	148,578.58	148,578.58
Support Serv - Pupil Accounting	38,263.29	0.00	38,263.29	0.00	0.00
Support Serv - Central - Other	7,888.00	0.00	7,888.00	0.00	0.00
Support Serv - Other	108,808.83	2,381.37	106,427.46	0.00	0.00
Community Services	13,620.38	0.00	13,620.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,157,207.45	3,157,207.45	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	547,951.38	268,730.00	279,221.38	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 **	935,190.00	935,190.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,098,266.83	**4,466,526.26**	**7,421,048.13**	**2,210,692.44**	**664,146.03**

Michigan Department of Education
Costs for the Development of 2015-2016 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	759,027.41	0.00	759,027.41	0.00	0.00
Support Serv - Pupil	85,397.38	0.00	85,397.38	0.00	0.00
Support Serv - Instructional	101,034.11	0.00	101,034.11	0.00	0.00
Support Serv - Board of Ed	22,029.08	0.00	22,029.08	0.00	0.00
Support Serv - Executive Adm	194,149.26	0.00	194,149.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,387.97	0.00	189,387.97	0.00	0.00
Support Serv - Business	107,040.27	3,158.74	0.00	103,881.53	103,881.53
Operations and Maintenance	217,145.63	0.00	0.00	217,145.63	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	8,672.22	0.00	8,672.22	0.00	0.00
Support Serv - Central - Other	0.00	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	625.00	0.00	625.00	0.00	0.00
Community Services	13,204.46	0.00	13,204.46	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
Debt Service Funds					
All Costs **	549,158.50	549,158.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,900.00	6,900.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,253,951.29	**559,217.24**	**1,373,706.89**	**321,027.16**	**103,881.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82907 Michigan Technical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,021,996.21	14,652.95	4,007,343.26	0.00	0.00
Support Serv - Pupil	388,055.94	0.00	388,055.94	0.00	0.00
Support Serv - Instructional	1,356,026.37	627,894.60	728,131.77	0.00	0.00
Support Serv - Board of Ed	161,368.36	4,193.30	157,175.06	0.00	0.00
Support Serv - Executive Adm	790,584.25	608.99	789,975.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	508,674.62	115.46	508,559.16	0.00	0.00
Support Serv - Business	30,653.48	28,170.00	0.00	2,483.48	2,483.48
Operations and Maintenance	866,916.66	54,698.10	0.00	812,218.56	0.00
Pupil Transportation	522,918.23	0.00	522,918.23	0.00	0.00
Support Serv - Planning & Research	24,900.00	0.00	24,900.00	0.00	0.00
Support Serv - Communication	36,400.00	0.00	36,400.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	187,712.75	807.73	27,650.76	159,254.26	159,254.26
Support Serv - Pupil Accounting	434.00	0.00	434.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,034.65	1,254.00	60,780.65	0.00	0.00
Community Services	48,717.14	0.00	48,717.14	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	34,825.48	0.00	34,825.48	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	13,070.41	0.00	13,070.41	0.00	0.00
Operations and Maintenance	19,240.56	0.00	19,240.56	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	654.00	0.00	654.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,310.24	549,337.73	80,972.51	0.00	0.00
Community Services	50,992.77	48,182.50	2,810.27	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
Debt Service Funds					
All Costs **	1,332,925.50	1,332,925.50	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
	11,089,411.62	**2,662,840.86**	**7,452,614.46**	**973,956.30**	**161,737.74**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,598,386.00	4,032.00	1,594,354.00	0.00	0.00
Support Serv - Pupil	288,357.00	0.00	288,357.00	0.00	0.00
Support Serv - Instructional	68,333.00	0.00	68,333.00	0.00	0.00
Support Serv - Board of Ed	89,545.00	0.00	89,545.00	0.00	0.00
Support Serv - Executive Adm	3,755.00	0.00	3,755.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,904.00	0.00	365,904.00	0.00	0.00
Support Serv - Business	11,265.00	0.00	0.00	11,265.00	11,265.00
Operations and Maintenance	440,875.00	32,488.00	0.00	408,387.00	0.00
Pupil Transportation	11,911.00	0.00	11,911.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,975.00	0.00	7,975.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	159,895.00	103,096.00	56,799.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,046,201.00	**139,616.00**	**2,486,933.00**	**419,652.00**	**11,265.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82911 Gaudior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	909,939.74	52,429.24	857,510.50	0.00	0.00
Support Serv - Pupil	61,169.99	0.00	61,169.99	0.00	0.00
Support Serv - Instructional	70,806.47	0.00	70,806.47	0.00	0.00
Support Serv - Board of Ed	19,967.15	0.00	19,967.15	0.00	0.00
Support Serv - Executive Adm	216,107.63	0.00	216,107.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,544.43	0.00	159,544.43	0.00	0.00
Support Serv - Business	4,676.85	3,982.45	0.00	694.40	694.40
Operations and Maintenance	264,934.50	3,250.00	0.00	261,684.50	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	20,375.43	0.00	20,375.43	0.00	0.00
Support Serv - Staff & Personnel	2,609.94	0.00	0.00	2,609.94	2,609.94
Support Serv - Technology	246,447.50	246,400.59	46.91	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,793.05	0.00	7,793.05	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	176,380.01	7,143.90	169,236.11	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	4,640.00	0.00	4,640.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,554.08	0.00	1,554.08	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,553.29	8,004.66	108,548.63	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 **	256,014.00	256,014.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,539,514.06	**577,224.84**	**1,697,300.38**	**264,988.84**	**3,304.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82913 Woodward Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,306,734.70	193.44	3,306,541.26	0.00	0.00
Support Serv - Pupil	64,355.96	0.00	64,355.96	0.00	0.00
Support Serv - Instructional	187,259.85	30,705.35	156,554.50	0.00	0.00
Support Serv - Board of Ed	71,426.81	11,538.70	59,888.11	0.00	0.00
Support Serv - Executive Adm	402,284.65	0.00	402,284.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	578,171.91	0.00	578,171.91	0.00	0.00
Support Serv - Business	293,940.23	0.00	0.00	293,940.23	293,940.23
Operations and Maintenance	866,058.62	3,025.79	0.00	863,032.83	0.00
Pupil Transportation	291,077.25	0.00	291,077.25	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	83,584.24	0.00	0.00	83,584.24	83,584.24
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	141,264.98	0.00	141,264.98	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	513,563.64	399,412.99	114,150.65	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
	6,799,722.84	**444,876.27**	**5,114,289.27**	**1,240,557.30**	**377,524.47**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,173,818.00	13,735.00	2,160,083.00	0.00	0.00
Support Serv - Pupil	166,563.00	0.00	166,563.00	0.00	0.00
Support Serv - Instructional	136,363.00	0.00	136,363.00	0.00	0.00
Support Serv - Board of Ed	48,489.00	0.00	48,489.00	0.00	0.00
Support Serv - Executive Adm	397,428.00	0.00	397,428.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,783.00	0.00	236,783.00	0.00	0.00
Support Serv - Business	60,756.00	0.00	0.00	60,756.00	60,756.00
Operations and Maintenance	515,283.00	0.00	1,625.00	513,658.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,674.00	0.00	9,674.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	52,131.00	0.00	0.00	52,131.00	52,131.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,151.00	0.00	13,151.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	131,103.00	131,103.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,720.00	201,720.00	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
	4,143,262.00	**346,558.00**	**3,170,159.00**	**626,545.00**	**112,887.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82916 Summit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,867,954.00	13,786.00	1,854,168.00	0.00	0.00
Support Serv - Pupil	139,699.00	0.00	139,699.00	0.00	0.00
Support Serv - Instructional	113,444.00	0.00	113,444.00	0.00	0.00
Support Serv - Board of Ed	115,189.00	0.00	115,189.00	0.00	0.00
Support Serv - Executive Adm	97,018.00	0.00	97,018.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	338,099.00	0.00	338,099.00	0.00	0.00
Support Serv - Business	71,890.00	33,370.00	0.00	38,520.00	38,520.00
Operations and Maintenance	331,788.00	43,076.00	0.00	288,712.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	53,772.00	0.00	0.00	53,772.00	53,772.00
Support Serv - Technology	82,541.00	0.00	0.00	82,541.00	82,541.00
Support Serv - Pupil Accounting	0.00	0.00	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	46,222.00	0.00	46,222.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,664.00	121,065.00	12,599.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	3,409,780.00	**211,297.00**	**2,734,938.00**	**463,545.00**	**174,833.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,562,233.51	73,337.58	9,488,895.93	0.00	0.00
Support Serv - Pupil	1,028,645.79	307.20	1,028,338.59	0.00	0.00
Support Serv - Instructional	1,250,050.79	43,980.91	1,206,069.88	0.00	0.00
Support Serv - Board of Ed	174,304.42	0.00	174,304.42	0.00	0.00
Support Serv - Executive Adm	1,097,538.81	0.00	1,097,538.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,409,628.80	4,127.31	1,405,501.49	0.00	0.00
Support Serv - Business	408,989.56	0.00	59,069.15	349,920.41	349,920.41
Operations and Maintenance	2,523,549.55	216,420.80	79,857.62	2,227,271.13	0.00
Pupil Transportation	271,695.65	80,517.00	191,178.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,923.38	0.00	52,923.38	0.00	0.00
Support Serv - Staff & Personnel	151,937.66	0.00	0.00	151,937.66	151,937.66
Support Serv - Technology	216,516.53	11,575.55	4,338.23	200,602.75	200,602.75
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	63,005.11	0.00	63,005.11	0.00	0.00
Community Services	23,638.27	0.00	23,638.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,160,872.35	1,160,872.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,150,762.80	57,393.50	1,093,369.30	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 **	1,252,734.50	1,252,734.50	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
	21,799,027.48	**2,901,266.70**	**15,968,028.83**	**2,929,731.95**	**702,460.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82919 Commonwealth Community Development Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	881,878.37	0.00	881,878.37	0.00	0.00
Support Serv - Pupil	65,472.32	0.00	65,472.32	0.00	0.00
Support Serv - Instructional	97,725.74	0.00	97,725.74	0.00	0.00
Support Serv - Board of Ed	20,700.00	0.00	20,700.00	0.00	0.00
Support Serv - Executive Adm	201,421.04	0.00	201,421.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,388.19	0.00	171,388.19	0.00	0.00
Support Serv - Business	95,790.30	3,261.63	703.17	91,825.50	91,825.50
Operations and Maintenance	595,995.21	0.00	8,409.32	587,585.89	0.00
Pupil Transportation	88,894.57	9,500.00	79,394.57	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	250.50	0.00	250.50	0.00	0.00
Support Serv - Technology	90,441.16	0.00	5,539.33	84,901.83	84,901.83
Support Serv - Pupil Accounting	26,575.41	0.00	26,575.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,481.37	0.00	3,481.37	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,527.31	74,527.70	96,999.61	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 **	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
	2,511,541.49	**87,289.33**	**1,659,938.94**	**764,313.22**	**176,727.33**

Michigan Department of Education
Costs for the Development of 2015-2016 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	2,794,103.24	73,283.94	2,720,819.30	0.00	0.00
Support Serv - Pupil	342,440.64	975.70	341,464.94	0.00	0.00
Support Serv - Instructional	469,615.12	234.00	469,381.12	0.00	0.00
Support Serv - Board of Ed	23,612.79	0.00	23,612.79	0.00	0.00
Support Serv - Executive Adm	460,141.30	0.00	460,141.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	507,906.35	0.00	507,906.35	0.00	0.00
Support Serv - Business	212,457.84	11,185.95	24,441.45	176,830.44	176,830.44
Operations and Maintenance	1,094,272.07	4,788.32	134.59	1,089,349.16	0.00
Pupil Transportation	182,705.38	0.00	182,705.38	0.00	0.00
Support Serv - Planning & Research	13,750.00	0.00	13,750.00	0.00	0.00
Support Serv - Communication	15,853.11	498.00	15,355.11	0.00	0.00
Support Serv - Staff & Personnel	72,329.95	0.00	0.00	72,329.95	72,329.95
Support Serv - Technology	70,467.98	3,417.07	1,845.22	65,205.69	65,205.69
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	40,233.30	0.00	40,233.30	0.00	0.00
Community Services	26,891.36	0.00	26,891.36	0.00	0.00
Payments to Government Agencies	202,167.00	202,167.00	0.00	0.00	0.00
Facilities Acquisition	44,663.99	44,663.99	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	26,400.00	0.00	26,400.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,480.16	44,674.16	239,806.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,884,491.58	**385,888.13**	**5,094,888.21**	**1,403,715.24**	**314,366.08**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,897,887.25	167,959.89	8,729,927.36	0.00	0.00
Support Serv - Pupil	948,939.86	0.00	948,939.86	0.00	0.00
Support Serv - Instructional	401,903.94	0.00	401,903.94	0.00	0.00
Support Serv - Board of Ed	42,805.85	0.00	42,805.85	0.00	0.00
Support Serv - Executive Adm	2,216,139.00	0.00	2,216,139.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,082,565.53	525.00	2,082,040.53	0.00	0.00
Support Serv - Business	219,856.28	0.00	114,526.65	105,329.63	105,329.63
Operations and Maintenance	2,225,809.23	5,786.20	0.00	2,220,023.03	0.00
Pupil Transportation	36,110.50	0.00	36,110.50	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	3,889.47	0.00	3,789.47	100.00	100.00
Support Serv - Technology	157,899.77	0.00	0.00	157,899.77	157,899.77
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	259,466.66	0.00	259,466.66	0.00	0.00
Community Services	28,178.41	0.00	28,178.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	562,476.07	562,476.07	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	1,093,862.91	955,142.75	138,720.16	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 **	1,610,781.61	1,610,781.61	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
	20,788,572.34	**3,302,671.52**	**15,002,548.39**	**2,483,352.43**	**263,329.40**

Michigan Department of Education
Costs for the Development of 2015-2016 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	4,853,913.00	170,272.00	4,683,641.00	0.00	0.00
Support Serv - Pupil	80,566.00	0.00	80,566.00	0.00	0.00
Support Serv - Instructional	368,507.00	0.00	368,507.00	0.00	0.00
Support Serv - Board of Ed	28,488.00	0.00	28,488.00	0.00	0.00
Support Serv - Executive Adm	1,062,782.00	0.00	1,062,782.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,484,924.00	0.00	1,484,924.00	0.00	0.00
Support Serv - Business	11,489.00	0.00	0.00	11,489.00	11,489.00
Operations and Maintenance	1,734,434.00	0.00	0.00	1,734,434.00	0.00
Pupil Transportation	5,907.00	0.00	5,907.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,141.00	0.00	8,141.00	0.00	0.00
Support Serv - Staff & Personnel	1,710.00	0.00	1,710.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,659.00	0.00	145,659.00	0.00	0.00
Community Services	6,908.00	0.00	6,908.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,086.00	29,086.00	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
	9,822,514.00	**199,358.00**	**7,877,233.00**	**1,745,923.00**	**11,489.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,058,670.00	104.00	3,058,566.00	0.00	0.00
Support Serv - Pupil	575,235.00	0.00	575,235.00	0.00	0.00
Support Serv - Instructional	294,880.00	0.00	294,880.00	0.00	0.00
Support Serv - Board of Ed	90,248.00	0.00	90,248.00	0.00	0.00
Support Serv - Executive Adm	647,877.00	0.00	647,877.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	495,476.00	0.00	495,476.00	0.00	0.00
Support Serv - Business	285,091.00	3,058.00	20,100.00	261,933.00	261,933.00
Operations and Maintenance	1,070,206.00	4,781.00	103,663.00	961,762.00	0.00
Pupil Transportation	252,087.00	0.00	252,087.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	202,339.00	0.00	0.00	202,339.00	202,339.00
Support Serv - Pupil Accounting	107,450.00	0.00	107,450.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,781.00	0.00	121,781.00	0.00	0.00
Community Services	183,442.00	0.00	183,442.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,338.00	3,338.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	487,685.00	18,622.00	469,063.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	852,075.00	852,075.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,727,880.00	**881,978.00**	**6,419,868.00**	**1,426,034.00**	**464,272.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,469,324.38	1,763.05	2,467,561.33	0.00	0.00
Support Serv - Pupil	409,318.89	0.00	409,318.89	0.00	0.00
Support Serv - Instructional	33,858.78	0.00	33,858.78	0.00	0.00
Support Serv - Board of Ed	13,233.02	0.00	13,233.02	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	44,183.07	0.00	44,183.07	0.00	0.00
Support Serv - School Adm	487,339.08	0.00	487,339.08	0.00	0.00
Support Serv - Business	246,771.24	0.00	0.00	246,771.24	246,771.24
Operations and Maintenance	642,485.64	3,969.05	32,593.33	605,923.26	0.00
Pupil Transportation	35,181.28	0.00	35,181.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,102.11	0.00	13,102.11	0.00	0.00
Support Serv - Staff & Personnel	7,112.93	0.00	4,213.46	2,899.47	2,899.47
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	84,837.48	0.00	84,837.48	0.00	0.00
Community Services	3,489.90	0.00	3,489.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,373.00	0.00	0.00	2,373.00	2,373.00
Operations and Maintenance	113,984.51	0.00	113,984.51	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	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
	4,606,595.31	**5,732.10**	**3,742,896.24**	**857,966.97**	**252,043.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,112,712.50	38,230.09	2,074,482.41	0.00	0.00
Support Serv - Pupil	197,921.16	0.00	197,921.16	0.00	0.00
Support Serv - Instructional	253,374.79	10,860.02	242,514.77	0.00	0.00
Support Serv - Board of Ed	144,019.07	8,887.15	135,131.92	0.00	0.00
Support Serv - Executive Adm	437,515.13	0.00	437,515.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,073.22	0.00	120,073.22	0.00	0.00
Support Serv - Business	297,789.40	0.00	0.00	297,789.40	297,789.40
Operations and Maintenance	936,674.86	0.00	0.00	936,674.86	0.00
Pupil Transportation	66,558.57	0.00	66,558.57	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	57,644.32	0.00	2,329.28	55,315.04	55,315.04
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	51,380.80	0.00	51,380.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,094.78	0.00	61,094.78	0.00	0.00
Community Services	21,746.06	0.00	21,746.06	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	407,617.92	407,617.92	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
	5,166,122.58	**465,595.18**	**3,410,748.10**	**1,289,779.30**	**353,104.44**

Michigan Department of Education
Costs for the Development of 2015-2016 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	3,842,617.02	1,272.00	3,841,345.02	0.00	0.00
Support Serv - Pupil	456,983.06	0.00	456,983.06	0.00	0.00
Support Serv - Instructional	379,124.31	0.00	379,124.31	0.00	0.00
Support Serv - Board of Ed	43,119.08	0.00	43,119.08	0.00	0.00
Support Serv - Executive Adm	639,939.54	0.00	639,939.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	389,832.03	1,976.68	387,855.35	0.00	0.00
Support Serv - Business	246,514.06	49,023.23	0.00	197,490.83	197,490.83
Operations and Maintenance	1,294,390.80	0.00	77,106.29	1,217,284.51	0.00
Pupil Transportation	594,063.82	0.00	594,063.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	102,849.08	0.00	0.00	102,849.08	102,849.08
Support Serv - Technology	27,300.00	0.00	0.00	27,300.00	27,300.00
Support Serv - Pupil Accounting	93,812.05	0.00	93,812.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,770.78	0.00	37,770.78	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	711,310.87	0.00	711,310.87	0.00	0.00
Community Services	9,880.00	0.00	9,880.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,456,759.89	2,456,759.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,328,266.39	**2,509,031.80**	**7,274,310.17**	**1,544,924.42**	**327,639.91**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,867,002.92	0.00	1,867,002.92	0.00	0.00
Support Serv - Pupil	71,167.00	0.00	71,167.00	0.00	0.00
Support Serv - Instructional	87,165.20	0.00	87,165.20	0.00	0.00
Support Serv - Board of Ed	35,301.88	0.00	35,301.88	0.00	0.00
Support Serv - Executive Adm	461,443.79	0.00	461,443.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,220.62	0.00	291,220.62	0.00	0.00
Support Serv - Business	20,855.80	0.00	0.00	20,855.80	20,855.80
Operations and Maintenance	566,248.98	0.00	25,085.18	541,163.80	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	13,282.43	0.00	13,282.43	0.00	0.00
Support Serv - Staff & Personnel	3,636.55	0.00	0.00	3,636.55	3,636.55
Support Serv - Technology	50,977.70	0.00	5,064.00	45,913.70	45,913.70
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	4,290.55	0.00	4,290.55	0.00	0.00
Community Services	7,423.62	0.00	7,423.62	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	181,349.29	15,133.51	166,215.78	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	40,876.55	40,876.55	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
	3,702,242.88	**56,010.06**	**3,034,662.97**	**611,569.85**	**70,406.05**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,543,651.52	0.00	1,543,651.52	0.00	0.00
Support Serv - Pupil	58,369.00	0.00	58,369.00	0.00	0.00
Support Serv - Instructional	221,878.00	0.00	221,878.00	0.00	0.00
Support Serv - Board of Ed	3,575.00	0.00	3,575.00	0.00	0.00
Support Serv - Executive Adm	255,881.00	0.00	255,881.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,098.00	0.00	178,098.00	0.00	0.00
Support Serv - Business	432,802.00	231,823.00	0.00	200,979.00	200,979.00
Operations and Maintenance	428,293.00	5,102.00	0.00	423,191.00	0.00
Pupil Transportation	83,533.00	6,501.00	77,032.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,873.00	0.00	0.00	2,873.00	2,873.00
Support Serv - Technology	50,345.00	0.00	0.00	50,345.00	50,345.00
Support Serv - Pupil Accounting	47,175.00	0.00	47,175.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,533.00	9,478.00	44,055.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	78,023.00	78,023.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	3,438,029.52	**330,927.00**	**2,429,714.52**	**677,388.00**	**254,197.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,778,075.15	35,200.38	1,742,874.77	0.00	0.00
Support Serv - Pupil	241,114.55	975.70	240,138.85	0.00	0.00
Support Serv - Instructional	355,156.37	16.17	355,140.20	0.00	0.00
Support Serv - Board of Ed	37,386.28	0.00	37,386.28	0.00	0.00
Support Serv - Executive Adm	231,286.24	0.00	231,286.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	303,077.42	166.58	302,910.84	0.00	0.00
Support Serv - Business	105,782.66	0.00	20,501.19	85,281.47	85,281.47
Operations and Maintenance	566,382.30	4,072.56	1,959.15	560,350.59	0.00
Pupil Transportation	18,200.99	0.00	18,200.99	0.00	0.00
Support Serv - Planning & Research	6,250.00	0.00	6,250.00	0.00	0.00
Support Serv - Communication	8,357.39	0.00	8,357.39	0.00	0.00
Support Serv - Staff & Personnel	34,985.39	0.00	0.00	34,985.39	34,985.39
Support Serv - Technology	50,315.04	5,969.21	608.53	43,737.30	43,737.30
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	6,982.41	94.63	6,887.78	0.00	0.00
Community Services	8,914.54	0.00	8,914.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,850.85	25,850.85	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	52,000.00	0.00	52,000.00	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	193,399.06	4,579.78	188,819.28	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
	4,023,516.64	**76,925.86**	**3,222,236.03**	**724,354.75**	**164,004.16**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,084,145.00	25,082.00	6,059,063.00	0.00	0.00
Support Serv - Pupil	504,189.00	0.00	504,189.00	0.00	0.00
Support Serv - Instructional	434,565.00	0.00	434,565.00	0.00	0.00
Support Serv - Board of Ed	542,747.00	0.00	542,747.00	0.00	0.00
Support Serv - Executive Adm	417,693.00	0.00	417,693.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,542,151.00	0.00	1,542,151.00	0.00	0.00
Support Serv - Business	297,962.00	153,248.00	0.00	144,714.00	144,714.00
Operations and Maintenance	1,559,785.00	391,078.00	0.00	1,168,707.00	0.00
Pupil Transportation	625,117.00	0.00	625,117.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	220,961.00	0.00	0.00	220,961.00	220,961.00
Support Serv - Technology	578,486.00	37,206.00	0.00	541,280.00	541,280.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	432,271.00	0.00	432,271.00	0.00	0.00
Community Services	55,331.00	0.00	55,331.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	495,097.00	442,494.00	52,603.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	13,790,500.00	**1,049,108.00**	**10,665,730.00**	**2,075,662.00**	**906,955.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,381,493.20	37,060.25	3,344,432.95	0.00	0.00
Support Serv - Pupil	374,018.32	975.70	373,042.62	0.00	0.00
Support Serv - Instructional	485,907.42	571.73	485,335.69	0.00	0.00
Support Serv - Board of Ed	242,785.65	0.00	242,785.65	0.00	0.00
Support Serv - Executive Adm	648,264.86	0.00	648,264.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	532,268.15	0.00	532,268.15	0.00	0.00
Support Serv - Business	253,547.96	11,472.76	30,763.57	211,311.63	211,311.63
Operations and Maintenance	1,158,947.91	5,851.81	61,018.91	1,092,077.19	0.00
Pupil Transportation	176,333.89	4,625.00	171,708.89	0.00	0.00
Support Serv - Planning & Research	6,250.00	0.00	6,250.00	0.00	0.00
Support Serv - Communication	48,362.62	0.00	48,362.62	0.00	0.00
Support Serv - Staff & Personnel	85,851.66	0.00	0.00	85,851.66	85,851.66
Support Serv - Technology	99,605.64	1,880.67	2,139.67	95,585.30	95,585.30
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	73,419.17	3,344.94	70,074.23	0.00	0.00
Community Services	1,902.63	0.00	1,902.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,620.00	16,620.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	449,315.16	14,203.19	435,111.97	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 **	1,424,327.20	1,424,327.20	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
	9,459,221.44	**1,520,933.25**	**6,453,462.41**	**1,484,825.78**	**392,748.59**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,569,780.87	36,015.11	5,533,765.76	0.00	0.00
Support Serv - Pupil	884,683.77	0.00	884,683.77	0.00	0.00
Support Serv - Instructional	1,426,958.73	0.00	1,426,958.73	0.00	0.00
Support Serv - Board of Ed	46,608.18	0.00	46,608.18	0.00	0.00
Support Serv - Executive Adm	2,180,471.62	0.00	2,180,471.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	100,544.31	0.00	100,544.31	0.00	0.00
Support Serv - Business	213,063.92	0.00	9.18	213,054.74	213,054.74
Operations and Maintenance	1,006,740.59	17,200.00	0.00	989,540.59	0.00
Pupil Transportation	58,191.00	12,655.00	45,536.00	0.00	0.00
Support Serv - Planning & Research	67,372.49	0.00	67,372.49	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	262,276.31	0.00	0.00	262,276.31	262,276.31
Support Serv - Technology	380,430.91	34,657.25	0.00	345,773.66	345,773.66
Support Serv - Pupil Accounting	83,455.63	0.00	83,455.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,954.37	0.00	137,954.37	0.00	0.00
Community Services	143,638.26	0.00	143,638.26	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	748,332.71	416,466.90	331,865.81	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 **	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
	13,310,503.67	**516,994.26**	**10,982,864.11**	**1,810,645.30**	**821,104.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,257,051.34	0.00	3,257,051.34	0.00	0.00
Support Serv - Pupil	105,525.00	0.00	105,525.00	0.00	0.00
Support Serv - Instructional	64,137.93	0.00	64,137.93	0.00	0.00
Support Serv - Board of Ed	42,801.50	0.00	42,801.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	818,646.74	95,196.57	723,450.17	0.00	0.00
Support Serv - Business	357,269.45	26,362.41	0.00	330,907.04	330,907.04
Operations and Maintenance	700,314.83	0.00	0.00	700,314.83	0.00
Pupil Transportation	1,170.00	0.00	1,170.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	423,802.34	16,668.21	407,134.13	0.00	0.00
Community Services	21,446.24	10,197.67	11,248.57	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
Debt Service Funds					
All Costs **	809,401.63	809,401.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,397.00	25,397.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,626,964.00	**983,223.49**	**4,612,518.64**	**1,031,221.87**	**330,907.04**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,771,658.00	0.00	1,771,658.00	0.00	0.00
Support Serv - Pupil	76,418.00	0.00	76,418.00	0.00	0.00
Support Serv - Instructional	48,855.00	0.00	48,855.00	0.00	0.00
Support Serv - Board of Ed	87,546.00	0.00	87,546.00	0.00	0.00
Support Serv - Executive Adm	269,626.00	0.00	269,626.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	193,388.00	4,210.00	189,178.00	0.00	0.00
Support Serv - Business	13,021.00	7,287.00	0.00	5,734.00	5,734.00
Operations and Maintenance	532,722.00	48,669.00	9,845.00	474,208.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	116,185.00	0.00	54,369.00	61,816.00	61,816.00
Support Serv - Pupil Accounting	0.00	0.00	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	4,669.00	0.00	4,669.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,694.00	167,694.00	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
	3,281,782.00	**227,860.00**	**2,512,164.00**	**541,758.00**	**67,550.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	5,554,727.16	19,141.78	5,535,585.38	0.00	0.00
Support Serv - Pupil	261,443.81	0.00	261,443.81	0.00	0.00
Support Serv - Instructional	824,748.50	0.00	824,748.50	0.00	0.00
Support Serv - Board of Ed	48,729.22	0.00	48,729.22	0.00	0.00
Support Serv - Executive Adm	396,533.95	0.00	396,533.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,350,228.97	0.00	1,350,228.97	0.00	0.00
Support Serv - Business	216,394.47	14,149.90	0.00	202,244.57	202,244.57
Operations and Maintenance	2,668,830.83	10,000.00	0.00	2,658,830.83	0.00
Pupil Transportation	76,260.00	0.00	76,260.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	92,094.95	0.00	0.00	92,094.95	92,094.95
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	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	467,363.09	416,045.30	51,317.79	0.00	0.00
Community Services	207,910.18	9,790.19	198,119.99	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
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	80,000.00	80,000.00	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
	12,245,265.13	**549,127.17**	**8,742,967.61**	**2,953,170.35**	**294,339.52**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,509,290.69	139,945.91	1,369,344.78	0.00	0.00
Support Serv - Pupil	279,708.01	23,850.12	255,857.89	0.00	0.00
Support Serv - Instructional	31,261.34	0.00	31,261.34	0.00	0.00
Support Serv - Board of Ed	16,876.97	0.00	16,876.97	0.00	0.00
Support Serv - Executive Adm	414,370.89	0.00	414,370.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,683.98	0.00	237,683.98	0.00	0.00
Support Serv - Business	59,019.78	0.00	0.00	59,019.78	59,019.78
Operations and Maintenance	628,672.64	0.00	0.00	628,672.64	0.00
Pupil Transportation	9,486.93	0.00	9,486.93	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	45,587.13	0.00	45,587.13	0.00	0.00
Support Serv - Technology	42,445.00	0.00	0.00	42,445.00	42,445.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,500.68	0.00	25,500.68	0.00	0.00
Community Services	1,658.14	0.00	1,658.14	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	187,710.55	138,213.07	49,497.48	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
	3,489,272.73	**302,009.10**	**2,457,126.21**	**730,137.42**	**101,464.78**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82948 Ross-Hill Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	499,119.60	374.00	498,745.60	0.00	0.00
Support Serv - Pupil	36,999.73	0.00	36,999.73	0.00	0.00
Support Serv - Instructional	21,833.60	0.00	21,833.60	0.00	0.00
Support Serv - Board of Ed	23,279.44	0.00	23,279.44	0.00	0.00
Support Serv - Executive Adm	181,862.43	0.00	181,862.43	0.00	0.00
Support Serv - Grant Writer	11,506.98	0.00	11,506.98	0.00	0.00
Support Serv - School Adm	129,660.17	0.00	129,660.17	0.00	0.00
Support Serv - Business	42,602.91	1,659.58	0.00	40,943.33	40,943.33
Operations and Maintenance	221,138.99	0.00	0.00	221,138.99	0.00
Pupil Transportation	1,240.00	0.00	1,240.00	0.00	0.00
Support Serv - Planning & Research	4,755.00	0.00	4,755.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	480.00	0.00	0.00	480.00	480.00
Support Serv - Technology	46,560.62	0.00	0.00	46,560.62	46,560.62
Support Serv - Pupil Accounting	499.60	0.00	499.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,319.50	0.00	3,319.50	0.00	0.00
Community Services	7,035.86	0.00	7,035.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	84,847.62	84,847.62	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,365.65	4,248.00	72,117.65	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
	1,393,107.70	**91,129.20**	**992,855.56**	**309,122.94**	**87,983.95**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,117,650.85	0.00	2,117,650.85	0.00	0.00
Support Serv - Pupil	459,605.51	0.00	459,605.51	0.00	0.00
Support Serv - Instructional	525,287.27	0.00	525,287.27	0.00	0.00
Support Serv - Board of Ed	111,433.78	0.00	111,433.78	0.00	0.00
Support Serv - Executive Adm	763,511.95	0.00	763,511.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	30,584.42	0.00	30,584.42	0.00	0.00
Support Serv - Business	63,232.04	0.00	0.00	63,232.04	63,232.04
Operations and Maintenance	610,881.62	0.00	0.00	610,881.62	0.00
Pupil Transportation	8,148.19	0.00	8,148.19	0.00	0.00
Support Serv - Planning & Research	88,483.23	0.00	88,483.23	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	68,143.90	0.00	0.00	68,143.90	68,143.90
Support Serv - Technology	94,102.55	1,895.10	0.00	92,207.45	92,207.45
Support Serv - Pupil Accounting	27,033.01	0.00	27,033.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,369.77	0.00	36,369.77	0.00	0.00
Community Services	33,269.58	0.00	33,269.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,277,385.91	5,277,385.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,566.45	273,440.61	86,125.84	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 **	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
	10,674,690.03	**5,552,721.62**	**4,287,503.40**	**834,465.01**	**223,583.39**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,480,106.86	2,012.80	4,478,094.06	0.00	0.00
Support Serv - Pupil	275,594.27	0.00	275,594.27	0.00	0.00
Support Serv - Instructional	418,448.37	2,912.90	415,535.47	0.00	0.00
Support Serv - Board of Ed	80,183.12	0.00	80,183.12	0.00	0.00
Support Serv - Executive Adm	1,618,718.95	0.00	1,618,718.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	810,821.55	0.00	810,821.55	0.00	0.00
Support Serv - Business	222,982.76	0.00	4,000.00	218,982.76	218,982.76
Operations and Maintenance	951,264.95	24,911.42	103,465.03	822,888.50	0.00
Pupil Transportation	35,469.68	0.00	35,469.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,369.70	0.00	41,369.70	0.00	0.00
Support Serv - Staff & Personnel	95,683.60	0.00	0.00	95,683.60	95,683.60
Support Serv - Technology	238,579.96	16,194.00	0.00	222,385.96	222,385.96
Support Serv - Pupil Accounting	104,575.88	0.00	104,575.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,316.37	0.00	35,316.37	0.00	0.00
Community Services	15,354.58	0.00	15,354.58	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	640,746.74	575,554.22	65,192.52	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 **	969,929.03	969,929.03	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
	11,035,146.37	**1,591,514.37**	**8,083,691.18**	**1,359,940.82**	**537,052.32**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82955 Allen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,030,273.11	14,651.98	3,015,621.13	0.00	0.00
Support Serv - Pupil	375,407.57	0.00	375,407.57	0.00	0.00
Support Serv - Instructional	676,979.72	0.00	676,979.72	0.00	0.00
Support Serv - Board of Ed	58,555.92	2,392.00	56,163.92	0.00	0.00
Support Serv - Executive Adm	651,646.21	0.00	651,646.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,146.70	840.52	349,306.18	0.00	0.00
Support Serv - Business	266,235.26	0.00	24,159.91	242,075.35	242,075.35
Operations and Maintenance	1,196,020.57	51,226.54	208,753.87	936,040.16	0.00
Pupil Transportation	155,522.75	0.00	155,522.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,051.22	0.00	13,051.22	0.00	0.00
Support Serv - Staff & Personnel	100,065.08	0.00	0.00	100,065.08	100,065.08
Support Serv - Technology	160,895.82	0.00	29,148.91	131,746.91	131,746.91
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	127,858.95	7,195.00	120,663.95	0.00	0.00
Community Services	3,459.81	0.00	3,459.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	119,593.00	119,593.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	484,317.94	18,842.77	465,475.17	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 **	1,416,475.68	1,416,475.68	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
	9,186,505.31	**1,631,217.49**	**6,145,360.32**	**1,409,927.50**	**473,887.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,627,723.46	26,541.89	6,601,181.57	0.00	0.00
Support Serv - Pupil	458,766.24	0.00	458,766.24	0.00	0.00
Support Serv - Instructional	473,171.44	0.00	473,171.44	0.00	0.00
Support Serv - Board of Ed	82,011.05	0.00	82,011.05	0.00	0.00
Support Serv - Executive Adm	2,594,330.66	0.00	2,594,330.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,035,951.67	0.00	1,035,951.67	0.00	0.00
Support Serv - Business	281,611.04	44,598.22	10,875.00	226,137.82	226,137.82
Operations and Maintenance	4,608,414.67	4,553.69	164,557.00	4,439,303.98	0.00
Pupil Transportation	163,288.42	0.00	163,288.42	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	240,060.97	0.00	0.00	240,060.97	240,060.97
Support Serv - Technology	216,737.70	46,644.85	0.00	170,092.85	170,092.85
Support Serv - Pupil Accounting	213,184.89	0.00	213,184.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,408.72	0.00	60,408.72	0.00	0.00
Community Services	6,532.99	0.00	6,532.99	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	109,015.14	0.00	109,015.14	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	93,355.00	0.00	91,029.86	2,325.14	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	943,065.12	553,490.79	389,574.33	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 **	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
	18,207,629.18	**675,829.44**	**12,453,878.98**	**5,077,920.76**	**636,291.64**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,121,466.84	18,083.66	2,103,383.18	0.00	0.00
Support Serv - Pupil	280,839.47	975.70	279,863.77	0.00	0.00
Support Serv - Instructional	376,775.87	7,326.91	369,448.96	0.00	0.00
Support Serv - Board of Ed	37,653.10	0.00	37,653.10	0.00	0.00
Support Serv - Executive Adm	342,900.66	0.00	342,900.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,582.29	1,192.32	415,389.97	0.00	0.00
Support Serv - Business	139,214.57	0.00	15,969.04	123,245.53	123,245.53
Operations and Maintenance	749,681.59	9,616.28	2,532.70	737,532.61	0.00
Pupil Transportation	20,788.52	0.00	20,788.52	0.00	0.00
Support Serv - Planning & Research	6,250.00	0.00	6,250.00	0.00	0.00
Support Serv - Communication	33,589.73	0.00	33,589.73	0.00	0.00
Support Serv - Staff & Personnel	53,136.05	0.00	0.00	53,136.05	53,136.05
Support Serv - Technology	73,674.92	28,600.00	1,295.58	43,779.34	43,779.34
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	13,182.66	123.43	13,059.23	0.00	0.00
Community Services	32,628.63	0.00	32,628.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	80,952.74	80,952.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	42,000.00	0.00	42,000.00	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	232,891.32	11,710.07	221,181.25	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
	5,054,208.96	**158,581.11**	**3,937,934.32**	**957,693.53**	**220,160.92**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,535,559.88	44,779.65	1,490,780.23	0.00	0.00
Support Serv - Pupil	113,931.28	0.00	113,931.28	0.00	0.00
Support Serv - Instructional	138,547.70	0.00	138,547.70	0.00	0.00
Support Serv - Board of Ed	29,511.33	0.00	29,511.33	0.00	0.00
Support Serv - Executive Adm	203,842.09	0.00	203,842.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	323,552.09	0.00	323,552.09	0.00	0.00
Support Serv - Business	80,954.78	0.00	7,045.16	73,909.62	73,909.62
Operations and Maintenance	635,928.78	11,998.40	0.00	623,930.38	0.00
Pupil Transportation	14,903.22	0.00	14,903.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,484.94	0.00	13,484.94	0.00	0.00
Support Serv - Staff & Personnel	30,257.10	0.00	0.00	30,257.10	30,257.10
Support Serv - Technology	38,090.61	0.00	804.83	37,285.78	37,285.78
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	3,203.47	0.00	3,203.47	0.00	0.00
Community Services	28,502.93	73.13	28,429.80	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	9,100.00	0.00	9,100.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,090.14	27,019.25	167,070.89	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
	3,393,460.34	**83,870.43**	**2,544,207.03**	**765,382.88**	**141,452.50**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,841,726.37	0.00	1,841,726.37	0.00	0.00
Support Serv - Pupil	219,700.50	0.00	219,700.50	0.00	0.00
Support Serv - Instructional	180,197.36	0.00	180,197.36	0.00	0.00
Support Serv - Board of Ed	152,330.00	0.00	152,330.00	0.00	0.00
Support Serv - Executive Adm	150,715.21	0.00	150,715.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	448,802.50	0.00	448,802.50	0.00	0.00
Support Serv - Business	12,754.63	12,589.38	0.00	165.25	165.25
Operations and Maintenance	966,897.91	28,620.00	18,020.76	920,257.15	0.00
Pupil Transportation	157,307.11	0.00	157,307.11	0.00	0.00
Support Serv - Planning & Research	14,600.00	0.00	14,600.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,200.00	0.00	6,200.00	0.00	0.00
Support Serv - Technology	1,450.00	0.00	0.00	1,450.00	1,450.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,332.03	0.00	9,332.03	0.00	0.00
Community Services	25,783.74	0.00	25,783.74	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	313,036.45	232,068.40	80,968.05	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
	4,500,833.81	**273,277.78**	**3,305,683.63**	**921,872.40**	**1,615.25**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82962 New Beginnings Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	765,033.82	8,300.00	756,733.82	0.00	0.00
Support Serv - Pupil	68,506.53	0.00	68,506.53	0.00	0.00
Support Serv - Instructional	19,190.73	0.00	19,190.73	0.00	0.00
Support Serv - Board of Ed	25,483.94	0.00	25,483.94	0.00	0.00
Support Serv - Executive Adm	61,414.95	0.00	61,414.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	185,055.67	0.00	185,055.67	0.00	0.00
Support Serv - Business	28,813.51	2,012.00	0.00	26,801.51	26,801.51
Operations and Maintenance	158,771.58	1,223.72	0.00	157,547.86	0.00
Pupil Transportation	7,181.30	0.00	7,181.30	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	14,953.64	14,953.64	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	93,440.42	89,451.63	3,988.79	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 **	208,924.00	208,924.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,449.00	16,449.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,653,219.09	**341,313.99**	**1,127,555.73**	**184,349.37**	**26,801.51**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,757,526.06	0.00	1,757,526.06	0.00	0.00
Support Serv - Pupil	104,241.39	0.00	104,241.39	0.00	0.00
Support Serv - Instructional	88,135.68	0.00	88,135.68	0.00	0.00
Support Serv - Board of Ed	105,453.56	0.00	105,453.56	0.00	0.00
Support Serv - Executive Adm	93,494.02	0.00	93,494.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,457.73	0.00	327,457.73	0.00	0.00
Support Serv - Business	173,250.33	12,345.28	0.00	160,905.05	160,905.05
Operations and Maintenance	344,164.31	0.00	768.37	343,395.94	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	33,485.76	0.00	0.00	33,485.76	33,485.76
Support Serv - Pupil Accounting	67,046.90	0.00	67,046.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,945.00	0.00	8,945.00	0.00	0.00
Community Services	4,497.04	0.00	4,497.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,190.00	0.00	1,190.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,025.25	3,360.14	309,665.11	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 **	641,237.50	641,237.50	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
	4,063,150.53	**656,942.92**	**2,868,420.86**	**537,786.75**	**194,390.81**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,851,864.00	0.00	2,851,864.00	0.00	0.00
Support Serv - Pupil	154,282.00	0.00	154,282.00	0.00	0.00
Support Serv - Instructional	480,283.00	0.00	480,283.00	0.00	0.00
Support Serv - Board of Ed	110,132.00	0.00	110,132.00	0.00	0.00
Support Serv - Executive Adm	265,935.00	0.00	265,935.00	0.00	0.00
Support Serv - Grant Writer	40,036.00	0.00	40,036.00	0.00	0.00
Support Serv - School Adm	390,422.00	0.00	390,422.00	0.00	0.00
Support Serv - Business	131,750.00	0.00	0.00	131,750.00	131,750.00
Operations and Maintenance	1,264,988.00	0.00	0.00	1,264,988.00	0.00
Pupil Transportation	6,100.00	0.00	6,100.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,285.00	0.00	50,285.00	0.00	0.00
Support Serv - Staff & Personnel	171,107.00	0.00	0.00	171,107.00	171,107.00
Support Serv - Technology	109,840.00	0.00	0.00	109,840.00	109,840.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,732.00	0.00	30,732.00	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	260,637.00	14,425.00	246,212.00	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
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
	6,318,393.00	**14,425.00**	**4,626,283.00**	**1,677,685.00**	**412,697.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,458,057.00	0.00	2,458,057.00	0.00	0.00
Support Serv - Pupil	164,340.00	0.00	164,340.00	0.00	0.00
Support Serv - Instructional	532,503.00	0.00	532,503.00	0.00	0.00
Support Serv - Board of Ed	102,984.00	0.00	102,984.00	0.00	0.00
Support Serv - Executive Adm	249,475.00	0.00	249,475.00	0.00	0.00
Support Serv - Grant Writer	31,503.00	0.00	31,503.00	0.00	0.00
Support Serv - School Adm	394,787.00	0.00	394,787.00	0.00	0.00
Support Serv - Business	107,507.00	0.00	0.00	107,507.00	107,507.00
Operations and Maintenance	1,313,342.00	0.00	0.00	1,313,342.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,474.00	0.00	36,474.00	0.00	0.00
Support Serv - Staff & Personnel	135,969.00	0.00	0.00	135,969.00	135,969.00
Support Serv - Technology	86,428.00	0.00	0.00	86,428.00	86,428.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,077.00	0.00	25,077.00	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	101,364.00	5,753.00	95,611.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,739,810.00	**5,753.00**	**4,090,811.00**	**1,643,246.00**	**329,904.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,052,853.26	31,633.33	3,021,219.93	0.00	0.00
Support Serv - Pupil	148,547.50	0.00	148,547.50	0.00	0.00
Support Serv - Instructional	86,495.89	0.00	86,495.89	0.00	0.00
Support Serv - Board of Ed	16,551.93	0.00	16,551.93	0.00	0.00
Support Serv - Executive Adm	694,044.16	0.00	694,044.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,068.70	0.00	317,068.70	0.00	0.00
Support Serv - Business	7,414.94	5,149.93	0.00	2,265.01	2,265.01
Operations and Maintenance	399,900.28	0.00	0.00	399,900.28	0.00
Pupil Transportation	5,541.80	0.00	5,541.80	0.00	0.00
Support Serv - Planning & Research	47,482.65	0.00	47,482.65	0.00	0.00
Support Serv - Communication	860.67	0.00	860.67	0.00	0.00
Support Serv - Staff & Personnel	9,450.35	0.00	0.00	9,450.35	9,450.35
Support Serv - Technology	14,396.80	0.00	26.91	14,369.89	14,369.89
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	3,892.05	0.00	3,892.05	0.00	0.00
Community Services	38,749.09	0.00	38,749.09	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	148,667.34	10,046.33	138,621.01	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 **	482,673.00	482,673.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	137,063.41	137,063.41	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
	5,611,653.82	**666,566.00**	**4,519,102.29**	**425,985.53**	**26,085.25**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,196,002.00	0.00	3,196,002.00	0.00	0.00
Support Serv - Pupil	132,772.00	0.00	132,772.00	0.00	0.00
Support Serv - Instructional	500,879.00	0.00	500,879.00	0.00	0.00
Support Serv - Board of Ed	82,056.00	0.00	82,056.00	0.00	0.00
Support Serv - Executive Adm	214,502.00	0.00	214,502.00	0.00	0.00
Support Serv - Grant Writer	22,714.00	0.00	22,714.00	0.00	0.00
Support Serv - School Adm	502,285.00	0.00	502,285.00	0.00	0.00
Support Serv - Business	77,514.00	0.00	0.00	77,514.00	77,514.00
Operations and Maintenance	1,291,785.00	0.00	0.00	1,291,785.00	0.00
Pupil Transportation	1,275.00	0.00	1,275.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,914.00	0.00	29,914.00	0.00	0.00
Support Serv - Staff & Personnel	98,035.00	0.00	0.00	98,035.00	98,035.00
Support Serv - Technology	62,315.00	0.00	0.00	62,315.00	62,315.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,081.00	0.00	18,081.00	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	377,697.00	17,613.00	360,084.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,607,826.00	**17,613.00**	**5,060,564.00**	**1,529,649.00**	**237,864.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82971 Blanche Kelso Bruce Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,121,229.00	538,290.00	4,582,939.00	0.00	0.00
Support Serv - Pupil	1,147,045.00	0.00	1,147,045.00	0.00	0.00
Support Serv - Instructional	452,857.00	0.00	452,857.00	0.00	0.00
Support Serv - Board of Ed	202,661.00	0.00	202,661.00	0.00	0.00
Support Serv - Executive Adm	69,949.00	0.00	69,949.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	689,483.00	0.00	689,483.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,481,511.00	0.00	0.00	1,481,511.00	0.00
Pupil Transportation	35,298.00	0.00	35,298.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	425,368.00	0.00	425,368.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,625,401.00	**538,290.00**	**7,605,600.00**	**1,481,511.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,816,502.00	0.00	2,816,502.00	0.00	0.00
Support Serv - Pupil	183,199.00	0.00	183,199.00	0.00	0.00
Support Serv - Instructional	8,643.00	0.00	8,643.00	0.00	0.00
Support Serv - Board of Ed	33,567.00	0.00	33,567.00	0.00	0.00
Support Serv - Executive Adm	654,170.00	0.00	654,170.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	499,725.00	0.00	499,725.00	0.00	0.00
Support Serv - Business	63,234.00	7,253.00	0.00	55,981.00	55,981.00
Operations and Maintenance	370,448.00	0.00	0.00	370,448.00	0.00
Pupil Transportation	5,623.00	0.00	5,623.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	72,180.00	48,246.00	0.00	23,934.00	23,934.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,175.00	16,766.00	33,409.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,663.00	0.00	221,663.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	939,077.00	939,077.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,918,206.00	**1,011,342.00**	**4,456,501.00**	**450,363.00**	**79,915.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,965,838.00	0.00	2,965,838.00	0.00	0.00
Support Serv - Pupil	163,938.00	0.00	163,938.00	0.00	0.00
Support Serv - Instructional	521,380.00	0.00	521,380.00	0.00	0.00
Support Serv - Board of Ed	103,188.00	0.00	103,188.00	0.00	0.00
Support Serv - Executive Adm	251,280.00	0.00	251,280.00	0.00	0.00
Support Serv - Grant Writer	34,078.00	0.00	34,078.00	0.00	0.00
Support Serv - School Adm	421,522.00	0.00	421,522.00	0.00	0.00
Support Serv - Business	116,297.00	0.00	0.00	116,297.00	116,297.00
Operations and Maintenance	1,365,981.00	0.00	0.00	1,365,981.00	0.00
Pupil Transportation	1,870.00	0.00	1,870.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,935.00	0.00	40,935.00	0.00	0.00
Support Serv - Staff & Personnel	147,086.00	0.00	0.00	147,086.00	147,086.00
Support Serv - Technology	93,494.00	0.00	0.00	93,494.00	93,494.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,128.00	0.00	27,128.00	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	365,623.00	15,549.00	350,074.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,619,638.00	**15,549.00**	**4,881,231.00**	**1,722,858.00**	**356,877.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,263,187.00	0.00	4,263,187.00	0.00	0.00
Support Serv - Pupil	172,042.85	0.00	172,042.85	0.00	0.00
Support Serv - Instructional	592,480.00	28,074.80	564,405.20	0.00	0.00
Support Serv - Board of Ed	38,553.08	0.00	38,553.08	0.00	0.00
Support Serv - Executive Adm	430,062.97	0.00	430,062.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	260,709.59	0.00	260,709.59	0.00	0.00
Support Serv - Business	869,569.23	0.00	0.00	869,569.23	869,569.23
Operations and Maintenance	2,464,064.66	0.00	0.00	2,464,064.66	0.00
Pupil Transportation	103,147.25	0.00	103,147.25	0.00	0.00
Support Serv - Planning & Research	107,811.73	0.00	107,811.73	0.00	0.00
Support Serv - Communication	23,716.61	0.00	23,716.61	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	48,564.83	0.00	48,564.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	57,524.00	0.00	57,524.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	201,962.20	201,962.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,980.00	329,942.93	263,037.07	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
	10,226,376.00	**559,979.93**	**6,332,762.18**	**3,333,633.89**	**869,569.23**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,582,476.00	0.00	2,582,476.00	0.00	0.00
Support Serv - Pupil	169,240.00	0.00	169,240.00	0.00	0.00
Support Serv - Instructional	658,995.00	0.00	658,995.00	0.00	0.00
Support Serv - Board of Ed	114,412.00	0.00	114,412.00	0.00	0.00
Support Serv - Executive Adm	281,600.00	0.00	281,600.00	0.00	0.00
Support Serv - Grant Writer	42,051.00	0.00	42,051.00	0.00	0.00
Support Serv - School Adm	427,582.00	0.00	427,582.00	0.00	0.00
Support Serv - Business	138,381.00	0.00	0.00	138,381.00	138,381.00
Operations and Maintenance	1,226,178.00	0.00	0.00	1,226,178.00	0.00
Pupil Transportation	200.00	0.00	200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,296.00	0.00	49,296.00	0.00	0.00
Support Serv - Staff & Personnel	179,719.00	0.00	0.00	179,719.00	179,719.00
Support Serv - Technology	115,369.00	0.00	0.00	115,369.00	115,369.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,279.00	0.00	32,279.00	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	134,753.00	8,392.00	126,361.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,152,531.00	**8,392.00**	**4,484,492.00**	**1,659,647.00**	**433,469.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,334,889.00	0.00	2,334,889.00	0.00	0.00
Support Serv - Pupil	67,453.00	0.00	67,453.00	0.00	0.00
Support Serv - Instructional	392,655.00	0.00	392,655.00	0.00	0.00
Support Serv - Board of Ed	64,799.00	0.00	64,799.00	0.00	0.00
Support Serv - Executive Adm	156,909.00	0.00	156,909.00	0.00	0.00
Support Serv - Grant Writer	13,382.00	0.00	13,382.00	0.00	0.00
Support Serv - School Adm	362,909.00	0.00	362,909.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	775,829.00	0.00	0.00	775,829.00	0.00
Pupil Transportation	4,165.00	0.00	4,165.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,513.00	0.00	16,513.00	0.00	0.00
Support Serv - Staff & Personnel	59,243.00	0.00	0.00	59,243.00	59,243.00
Support Serv - Technology	36,712.00	0.00	0.00	36,712.00	36,712.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	266,484.00	12,167.00	254,317.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	4,631,973.00	**12,167.00**	**3,683,128.00**	**936,678.00**	**160,849.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,666,215.00	0.00	2,666,215.00	0.00	0.00
Support Serv - Pupil	115,840.00	0.00	115,840.00	0.00	0.00
Support Serv - Instructional	473,919.00	0.00	473,919.00	0.00	0.00
Support Serv - Board of Ed	77,313.00	0.00	77,313.00	0.00	0.00
Support Serv - Executive Adm	167,621.00	0.00	167,621.00	0.00	0.00
Support Serv - Grant Writer	15,494.00	0.00	15,494.00	0.00	0.00
Support Serv - School Adm	478,871.00	0.00	478,871.00	0.00	0.00
Support Serv - Business	64,894.00	0.00	0.00	64,894.00	64,894.00
Operations and Maintenance	1,403,172.00	0.00	0.00	1,403,172.00	0.00
Pupil Transportation	950.00	0.00	950.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,017.00	0.00	22,017.00	0.00	0.00
Support Serv - Staff & Personnel	71,050.00	0.00	0.00	71,050.00	71,050.00
Support Serv - Technology	42,509.00	0.00	0.00	42,509.00	42,509.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,137.00	0.00	15,137.00	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	243,919.00	14,378.00	229,541.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	5,858,921.00	**14,378.00**	**4,262,918.00**	**1,581,625.00**	**178,453.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,061,601.00	10,145.00	2,051,456.00	0.00	0.00
Support Serv - Pupil	124,787.00	0.00	124,787.00	0.00	0.00
Support Serv - Instructional	56,752.00	0.00	56,752.00	0.00	0.00
Support Serv - Board of Ed	26,274.00	0.00	26,274.00	0.00	0.00
Support Serv - Executive Adm	481,383.00	0.00	481,383.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,680.00	190.00	467,490.00	0.00	0.00
Support Serv - Business	30,444.00	19,091.00	0.00	11,353.00	11,353.00
Operations and Maintenance	477,278.00	1,100.00	0.00	476,178.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,542.00	0.00	0.00	61,542.00	61,542.00
Support Serv - Pupil Accounting	0.00	0.00	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	28,038.00	0.00	28,038.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,316.00	60,651.00	14,665.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	314,405.00	314,405.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,205,500.00	**405,582.00**	**3,250,845.00**	**549,073.00**	**72,895.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,135,092.54	8,023.70	2,127,068.84	0.00	0.00
Support Serv - Pupil	352,858.24	0.00	352,858.24	0.00	0.00
Support Serv - Instructional	508,609.62	13,773.20	494,836.42	0.00	0.00
Support Serv - Board of Ed	40,735.32	0.00	40,735.32	0.00	0.00
Support Serv - Executive Adm	773,543.04	0.00	773,543.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	32,006.16	0.00	32,006.16	0.00	0.00
Support Serv - Business	85,309.16	7,602.77	2,305.02	75,401.37	75,401.37
Operations and Maintenance	315,510.67	30,237.25	0.00	285,273.42	0.00
Pupil Transportation	19,640.06	0.00	19,640.06	0.00	0.00
Support Serv - Planning & Research	93,840.96	0.00	93,840.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	63,762.64	0.00	0.00	63,762.64	63,762.64
Support Serv - Technology	131,265.60	21,977.90	0.00	109,287.70	109,287.70
Support Serv - Pupil Accounting	31,396.17	0.00	31,396.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,048.57	0.00	27,048.57	0.00	0.00
Community Services	23,599.23	0.00	23,599.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	646,845.14	646,845.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,897.74	186,749.09	253,148.65	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
	5,720,960.86	**915,209.05**	**4,272,026.68**	**533,725.13**	**248,451.71**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,608,285.00	0.00	2,608,285.00	0.00	0.00
Support Serv - Pupil	127,849.69	0.00	127,849.69	0.00	0.00
Support Serv - Instructional	469,255.46	25,484.00	443,771.46	0.00	0.00
Support Serv - Board of Ed	38,280.03	0.00	38,280.03	0.00	0.00
Support Serv - Executive Adm	290,154.36	0.00	290,154.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,736.92	0.00	238,736.92	0.00	0.00
Support Serv - Business	610,147.28	16,199.46	0.00	593,947.82	593,947.82
Operations and Maintenance	1,573,574.00	0.00	0.00	1,573,574.00	0.00
Pupil Transportation	167,336.90	75,980.00	91,356.90	0.00	0.00
Support Serv - Planning & Research	59,185.65	0.00	59,185.65	0.00	0.00
Support Serv - Communication	15,447.57	0.00	15,447.57	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	58,103.14	0.00	58,103.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	62,035.00	0.00	62,035.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	70,000.00	0.00	0.00	70,000.00	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	463,768.00	247,498.26	216,269.74	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
	6,852,159.00	**365,161.72**	**4,249,475.46**	**2,237,521.82**	**593,947.82**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,147,865.00	0.00	3,147,865.00	0.00	0.00
Support Serv - Pupil	131,479.00	0.00	131,479.00	0.00	0.00
Support Serv - Instructional	589,331.00	0.00	589,331.00	0.00	0.00
Support Serv - Board of Ed	103,331.00	0.00	103,331.00	0.00	0.00
Support Serv - Executive Adm	247,631.00	0.00	247,631.00	0.00	0.00
Support Serv - Grant Writer	33,803.00	0.00	33,803.00	0.00	0.00
Support Serv - School Adm	446,259.00	0.00	446,259.00	0.00	0.00
Support Serv - Business	111,236.00	0.00	0.00	111,236.00	111,236.00
Operations and Maintenance	1,281,510.00	0.00	0.00	1,281,510.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,551.00	0.00	57,551.00	0.00	0.00
Support Serv - Staff & Personnel	144,465.00	0.00	0.00	144,465.00	144,465.00
Support Serv - Technology	92,738.00	0.00	0.00	92,738.00	92,738.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,947.00	0.00	25,947.00	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	488,478.00	19,417.00	469,061.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,901,624.00	**19,417.00**	**5,252,258.00**	**1,629,949.00**	**348,439.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,603,799.18	14,379.56	3,589,419.62	0.00	0.00
Support Serv - Pupil	35,748.99	0.00	35,748.99	0.00	0.00
Support Serv - Instructional	39,698.19	0.00	39,698.19	0.00	0.00
Support Serv - Board of Ed	23,062.78	0.00	23,062.78	0.00	0.00
Support Serv - Executive Adm	753,857.02	0.00	753,857.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	526,584.19	0.00	526,584.19	0.00	0.00
Support Serv - Business	34,727.09	13,741.74	0.00	20,985.35	20,985.35
Operations and Maintenance	457,283.79	10,462.00	0.00	446,821.79	0.00
Pupil Transportation	3,680.00	0.00	3,680.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	900.00	0.00	900.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	222,311.88	0.00	222,311.88	0.00	0.00
Support Serv - Other	28,014.14	0.00	28,014.14	0.00	0.00
Community Services	974.38	0.00	974.38	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	470,611.15	359,411.13	111,200.02	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 **	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
	6,838,236.54	**1,034,978.19**	**5,335,451.21**	**467,807.14**	**20,985.35**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,448,553.00	0.00	1,448,553.00	0.00	0.00
Support Serv - Pupil	69,865.66	0.00	69,865.66	0.00	0.00
Support Serv - Instructional	459,557.60	27,510.44	432,047.16	0.00	0.00
Support Serv - Board of Ed	48,559.99	0.00	48,559.99	0.00	0.00
Support Serv - Executive Adm	246,553.84	0.00	246,553.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	118,467.63	0.00	118,467.63	0.00	0.00
Support Serv - Business	371,220.56	9,350.26	0.00	361,870.30	361,870.30
Operations and Maintenance	1,008,022.74	86,249.00	0.00	921,773.74	0.00
Pupil Transportation	237,544.89	151,960.00	85,584.89	0.00	0.00
Support Serv - Planning & Research	38,676.48	0.00	38,676.48	0.00	0.00
Support Serv - Communication	9,223.05	0.00	9,223.05	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,350.00	0.00	7,350.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	698,081.56	652,296.56	45,785.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,954.00	179,877.21	104,076.79	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
	5,045,631.00	**1,107,243.47**	**2,654,743.49**	**1,283,644.04**	**361,870.30**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82991 Covenant House Academy Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,076,339.29	0.00	2,076,339.29	0.00	0.00
Support Serv - Pupil	1,037,079.58	0.00	1,037,079.58	0.00	0.00
Support Serv - Instructional	233,785.56	0.00	233,785.56	0.00	0.00
Support Serv - Board of Ed	313,190.07	0.00	313,190.07	0.00	0.00
Support Serv - Executive Adm	1,084,557.75	0.00	1,084,557.75	0.00	0.00
Support Serv - Grant Writer	30,900.00	0.00	30,900.00	0.00	0.00
Support Serv - School Adm	405,607.18	0.00	405,607.18	0.00	0.00
Support Serv - Business	190,297.50	0.00	0.00	190,297.50	190,297.50
Operations and Maintenance	1,594,543.46	0.00	39,074.66	1,555,468.80	0.00
Pupil Transportation	23,938.47	0.00	23,938.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,417.69	0.00	16,417.69	0.00	0.00
Support Serv - Staff & Personnel	98,481.28	0.00	0.00	98,481.28	98,481.28
Support Serv - Technology	89,466.00	89,466.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	56,601.53	0.00	56,601.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,251,205.36	**89,466.00**	**5,317,491.78**	**1,844,247.58**	**288,778.78**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,566,396.01	92,930.29	2,473,465.72	0.00	0.00
Support Serv - Pupil	402,999.77	0.00	402,999.77	0.00	0.00
Support Serv - Instructional	44,328.57	0.00	44,328.57	0.00	0.00
Support Serv - Board of Ed	23,623.57	0.00	23,623.57	0.00	0.00
Support Serv - Executive Adm	713,505.94	0.00	713,505.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,680.23	0.00	267,680.23	0.00	0.00
Support Serv - Business	213,397.76	0.00	0.00	213,397.76	213,397.76
Operations and Maintenance	842,599.36	0.00	0.00	842,599.36	0.00
Pupil Transportation	30,735.57	0.00	30,735.57	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	122,570.83	0.00	122,570.83	0.00	0.00
Support Serv - Technology	89,446.60	0.00	0.00	89,446.60	89,446.60
Support Serv - Pupil Accounting	92,098.34	0.00	92,098.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,788.67	0.00	74,788.67	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	240,284.58	154,608.93	85,675.65	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
	5,724,455.80	**247,539.22**	**4,331,472.86**	**1,145,443.72**	**302,844.36**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,652,029.00	0.00	2,652,029.00	0.00	0.00
Support Serv - Pupil	162,908.00	0.00	162,908.00	0.00	0.00
Support Serv - Instructional	563,594.00	0.00	563,594.00	0.00	0.00
Support Serv - Board of Ed	109,119.00	0.00	109,119.00	0.00	0.00
Support Serv - Executive Adm	240,219.00	0.00	240,219.00	0.00	0.00
Support Serv - Grant Writer	30,256.00	0.00	30,256.00	0.00	0.00
Support Serv - School Adm	363,561.00	0.00	363,561.00	0.00	0.00
Support Serv - Business	103,254.00	0.00	0.00	103,254.00	103,254.00
Operations and Maintenance	1,355,408.00	0.00	0.00	1,355,408.00	0.00
Pupil Transportation	6,307.00	0.00	6,307.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,344.00	0.00	36,344.00	0.00	0.00
Support Serv - Staff & Personnel	130,590.00	0.00	0.00	130,590.00	130,590.00
Support Serv - Technology	83,008.00	0.00	0.00	83,008.00	83,008.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,085.00	0.00	24,085.00	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	252,281.00	13,096.00	239,185.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,112,963.00	**13,096.00**	**4,427,607.00**	**1,672,260.00**	**316,852.00**

Michigan Department of Education
Costs for the Development of 2015-2016 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	1,133,036.00	19,234.00	1,113,802.00	0.00	0.00
Support Serv - Pupil	92,331.00	0.00	92,331.00	0.00	0.00
Support Serv - Instructional	66,424.00	0.00	66,424.00	0.00	0.00
Support Serv - Board of Ed	26,317.00	0.00	26,317.00	0.00	0.00
Support Serv - Executive Adm	69,684.00	0.00	69,684.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	75,357.00	0.00	75,357.00	0.00	0.00
Support Serv - Business	42,193.00	0.00	0.00	42,193.00	42,193.00
Operations and Maintenance	87,103.00	0.00	0.00	87,103.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,978.00	0.00	0.00	32,978.00	32,978.00
Support Serv - Pupil Accounting	0.00	0.00	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	10,068.00	10,068.00	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
	1,635,491.00	**29,302.00**	**1,443,915.00**	**162,274.00**	**75,171.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,748,802.00	0.00	2,748,802.00	0.00	0.00
Support Serv - Pupil	132,450.00	0.00	132,450.00	0.00	0.00
Support Serv - Instructional	508,460.00	0.00	508,460.00	0.00	0.00
Support Serv - Board of Ed	80,544.00	0.00	80,544.00	0.00	0.00
Support Serv - Executive Adm	215,345.00	0.00	215,345.00	0.00	0.00
Support Serv - Grant Writer	23,380.00	0.00	23,380.00	0.00	0.00
Support Serv - School Adm	489,722.00	0.00	489,722.00	0.00	0.00
Support Serv - Business	82,857.00	0.00	0.00	82,857.00	82,857.00
Operations and Maintenance	1,475,530.00	0.00	0.00	1,475,530.00	0.00
Pupil Transportation	8,843.00	0.00	8,843.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,490.00	0.00	35,490.00	0.00	0.00
Support Serv - Staff & Personnel	101,977.00	0.00	0.00	101,977.00	101,977.00
Support Serv - Technology	64,143.00	0.00	0.00	64,143.00	64,143.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,327.00	0.00	19,327.00	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	371,626.00	16,846.00	354,780.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	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
	6,358,496.00	**16,846.00**	**4,617,143.00**	**1,724,507.00**	**248,977.00**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
82998 ACE Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,305,179.55	0.00	1,305,179.55	0.00	0.00
Support Serv - Pupil	139,557.34	0.00	139,557.34	0.00	0.00
Support Serv - Instructional	119,119.29	0.00	119,119.29	0.00	0.00
Support Serv - Board of Ed	82,674.66	0.00	82,674.66	0.00	0.00
Support Serv - Executive Adm	111,922.22	0.00	111,922.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,949.78	0.00	160,949.78	0.00	0.00
Support Serv - Business	148,894.26	7,289.77	0.00	141,604.49	141,604.49
Operations and Maintenance	187,422.87	0.00	13,553.81	173,869.06	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	147,827.86	0.00	16,839.14	130,988.72	130,988.72
Support Serv - Technology	53,024.01	0.00	1,668.00	51,356.01	51,356.01
Support Serv - Pupil Accounting	3,140.30	0.00	3,140.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	14,098.98	0.00	14,098.98	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	1,071,080.76	0.00	1,071,080.76	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	209,309.89	0.00	209,309.89	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	52,008.00	0.00	52,008.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	16,848.40	0.00	16,848.40	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	752.95	0.00	752.95	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 **	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
	3,823,811.12	**7,289.77**	**3,318,703.07**	**497,818.28**	**323,949.22**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,580.51	0.00	53,580.51	0.00	0.00
Support Serv - Pupil	91,641.48	0.00	91,641.48	0.00	0.00
Support Serv - Instructional	850,614.14	0.00	850,614.14	0.00	0.00
Support Serv - Board of Ed	45,089.08	0.00	45,089.08	0.00	0.00
Support Serv - Executive Adm	147,241.50	0.00	147,241.50	0.00	0.00
Support Serv - Grant Writer	286.00	0.00	286.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	582,218.56	4,774.52	0.00	577,444.04	577,444.04
Operations and Maintenance	132,449.78	0.00	0.00	132,449.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	184.00	0.00	184.00	0.00	0.00
Support Serv - Staff & Personnel	8,774.98	0.00	0.00	8,774.98	8,774.98
Support Serv - Technology	1,476,613.06	36,394.83	0.00	1,440,218.23	1,440,218.23
Support Serv - Pupil Accounting	88,762.84	0.00	88,762.84	0.00	0.00
Support Serv - Central - Other	0.00	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	2,683,753.08	2,683,753.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,155,341.69	159,134.12	5,996,207.57	0.00	0.00
Support Serv - Pupil	5,042,641.83	540.00	5,042,101.83	0.00	0.00
Support Serv - Instructional	1,689,489.45	9,907.59	1,679,581.86	0.00	0.00
Support Serv - Board of Ed	5,057.42	0.00	5,057.42	0.00	0.00
Support Serv - Executive Adm	93,000.53	0.00	93,000.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,333.65	0.00	355,333.65	0.00	0.00
Support Serv - Business	225,698.03	14,987.09	0.00	210,710.94	210,710.94
Operations and Maintenance	1,014,586.00	33,890.96	0.00	980,695.04	0.00
Pupil Transportation	858,644.11	0.00	858,644.11	0.00	0.00
Support Serv - Planning & Research	51,203.79	0.00	51,203.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,763.52	0.00	0.00	17,763.52	17,763.52
Support Serv - Technology	425,444.47	166,794.65	0.00	258,649.82	258,649.82
Support Serv - Pupil Accounting	15,244.85	0.00	15,244.85	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	10,792.66	0.00	10,792.66	0.00	0.00
Payments to Government Agencies	2,430,564.31	2,430,564.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,567.29	182,567.29	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
	24,734,582.61	**5,723,308.44**	**15,384,567.82**	**3,626,706.35**	**2,513,561.53**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,359,533.64	226,378.94	17,133,154.70	0.00	0.00
Support Serv - Pupil	1,020,142.94	0.00	1,020,142.94	0.00	0.00
Support Serv - Instructional	641,579.46	37,639.90	603,939.56	0.00	0.00
Support Serv - Board of Ed	126,368.87	0.00	126,368.87	0.00	0.00
Support Serv - Executive Adm	388,964.83	1,502.00	387,462.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,761,846.74	0.00	1,761,846.74	0.00	0.00
Support Serv - Business	541,010.64	6,952.69	25,340.61	508,717.34	508,717.34
Operations and Maintenance	2,532,582.76	29,041.14	0.00	2,503,541.62	0.00
Pupil Transportation	1,256,276.44	0.00	1,256,276.44	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	9,948.13	0.00	9,948.13	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	70,699.94	0.00	70,699.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	799,894.99	10,908.82	788,986.17	0.00	0.00
Community Services	10,608.79	0.00	10,608.79	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	10,251.50	0.00	0.00	10,251.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,360,684.59	771,598.34	589,086.25	0.00	0.00
Community Services	344,153.50	5,429.21	338,724.29	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 **	2,136,400.19	2,136,400.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	92,013.21	92,013.21	0.00	0.00	0.00
Trust Funds					
All Costs *	25,913.38	0.00	25,913.38	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,488,874.54	**3,317,864.44**	**24,148,499.64**	**3,022,510.46**	**508,717.34**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,554,954.00	4,405.80	4,550,548.20	0.00	0.00
Support Serv - Pupil	224,279.78	0.00	224,279.78	0.00	0.00
Support Serv - Instructional	193,649.56	0.00	193,649.56	0.00	0.00
Support Serv - Board of Ed	36,884.21	0.00	36,884.21	0.00	0.00
Support Serv - Executive Adm	220,681.64	0.00	220,681.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	594,527.13	0.00	594,527.13	0.00	0.00
Support Serv - Business	264,198.31	15,858.41	0.00	248,339.90	248,339.90
Operations and Maintenance	696,052.28	19,777.32	15,890.96	660,384.00	0.00
Pupil Transportation	375,417.13	0.00	375,417.13	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	7,220.94	0.00	7,220.94	0.00	0.00
Support Serv - Technology	171,262.87	50,397.00	0.00	120,865.87	120,865.87
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	216,259.40	9,481.53	206,777.87	0.00	0.00
Community Services	35,602.22	0.00	35,602.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,349.78	232,533.60	316,816.18	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 **	2,409,797.03	2,409,797.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	72,644.04	72,644.04	0.00	0.00	0.00
Trust Funds					
All Costs *	10,000.00	0.00	10,000.00	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
	10,632,780.32	**2,814,894.73**	**6,788,295.82**	**1,029,589.77**	**369,205.77**

Michigan Department of Education
Costs for the Development of 2015-2016 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,775,222.18	4,663.08	3,770,559.10	0.00	0.00
Support Serv - Pupil	164,201.15	0.00	164,201.15	0.00	0.00
Support Serv - Instructional	51,502.97	0.00	51,502.97	0.00	0.00
Support Serv - Board of Ed	53,173.05	0.00	53,173.05	0.00	0.00
Support Serv - Executive Adm	213,241.68	0.00	213,241.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,400.62	0.00	221,400.62	0.00	0.00
Support Serv - Business	68,269.20	1,435.65	0.00	66,833.55	66,833.55
Operations and Maintenance	586,460.54	0.00	0.00	586,460.54	0.00
Pupil Transportation	425,559.59	79,506.00	346,053.59	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	1,235.92	0.00	1,235.92	0.00	0.00
Support Serv - Technology	194,329.05	14,264.55	21,934.50	158,130.00	158,130.00
Support Serv - Pupil Accounting	7,996.58	0.00	7,996.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,864.51	1,197.53	167,666.98	0.00	0.00
Community Services	3,096.27	0.00	3,096.27	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	793.87	0.00	770.05	23.82	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	364,966.74	190,721.67	174,245.07	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 **	2,869,747.11	2,869,747.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	130,435.31	130,435.31	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
	9,300,496.34	**3,291,970.90**	**5,197,077.53**	**811,447.91**	**224,963.55**

Michigan Department of Education
Costs for the Development of 2015-2016 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 2015-2016 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	38,681,166.24	188,628.82	38,492,537.42	0.00	0.00
Support Serv - Pupil	8,342,284.30	0.00	8,342,284.30	0.00	0.00
Support Serv - Instructional	19,406,577.60	3,087,497.64	16,319,079.96	0.00	0.00
Support Serv - Board of Ed	608,677.07	0.00	608,677.07	0.00	0.00
Support Serv - Executive Adm	1,361,492.95	0.00	1,361,492.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,692,318.98	0.00	5,692,318.98	0.00	0.00
Support Serv - Business	551,654.62	0.00	0.00	551,654.62	551,654.62
Operations and Maintenance	22,460,045.92	0.00	2,181,425.15	20,278,620.77	0.00
Pupil Transportation	3,597,375.95	0.00	3,597,375.95	0.00	0.00
Support Serv - Planning & Research	405,154.23	0.00	405,154.23	0.00	0.00
Support Serv - Communication	135,996.32	0.00	135,996.32	0.00	0.00
Support Serv - Staff & Personnel	548,125.47	0.00	204,639.74	343,485.73	343,485.73
Support Serv - Technology	3,870,389.30	0.00	14,264.72	3,856,124.58	3,856,124.58
Support Serv - Pupil Accounting	162,432.37	0.00	162,432.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	876,650.45	0.00	876,650.45	0.00	0.00
Community Services	730,964.95	0.00	730,964.95	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	107,431,306.72	**3,276,126.46**	**79,125,294.56**	**25,029,885.70**	**4,751,264.93**