Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 01010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	506,972.97
Less: Capital Outlay	13,020.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	493,952.89

Direct Costs:	
General Fund	6,901,654.48
Less: Capital Outlay	54,801.18
Less: Facilities Acquisition	819.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,846,033.98

Special Education Indirect Cost Rate: **7.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 02010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	74,379.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	723.91
Less: Capital Outlay	0.00
Total Indirect (less Capital)	75,103.42

Direct Costs:	
General Fund	777,508.36
Less: Capital Outlay	6,219.89
Less: Facilities Acquisition	13,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	47,816.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	805,554.72

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 02020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	109,794.52
Less: Capital Outlay	1,986.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	107,807.89

Direct Costs:	
General Fund	668,223.62
Less: Capital Outlay	4,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	43,025.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	707,249.14

Special Education Indirect Cost Rate: **15.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 02070
Report R0416

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

Indirect Costs (Operations & Maintenance):	
General Fund	675,391.16
Less: Capital Outlay	9,387.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	666,003.18

Direct Costs:	
General Fund	5,490,640.93
Less: Capital Outlay	65,775.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	290,575.20
Less: Capital Outlay	4,026.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,711,413.57

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 02080
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	238,246.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	238,246.22

Direct Costs:	
General Fund	2,757,483.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	151,526.02
Less: Capital Outlay	19.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,908,989.56

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03010
Report R0416

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Indirect Costs (Operations & Maintenance):	
General Fund	2,380,046.53
Less: Capital Outlay	129,210.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,250,835.78

Direct Costs:	
General Fund	20,083,941.45
Less: Capital Outlay	205,668.75
Less: Facilities Acquisition	71,132.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	948,066.10
Less: Capital Outlay	77,376.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,677,829.68

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03020
Report R0416

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Indirect Costs (Operations & Maintenance):	
General Fund	2,128,985.12
Less: Capital Outlay	152,825.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,976,159.19

Direct Costs:	
General Fund	18,125,755.10
Less: Capital Outlay	231,514.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	912,581.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,806,821.97

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03030
Report R0416

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):	
General Fund	2,203,234.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,203,234.34

Direct Costs:	
General Fund	20,265,843.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	976,632.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,242,475.52

Special Education Indirect Cost Rate: **10.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03040
Report R0416

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Indirect Costs (Operations & Maintenance):	
General Fund	2,231,789.78
Less: Capital Outlay	3,309.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,228,480.54

Direct Costs:	
General Fund	23,815,944.63
Less: Capital Outlay	620,773.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,456,307.53
Less: Capital Outlay	10,659.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,640,818.85

Special Education Indirect Cost Rate: **9.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,496,119.74
Less: Capital Outlay	1,429.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,494,689.84

Direct Costs:	
General Fund	10,362,185.63
Less: Capital Outlay	448,463.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	801,683.84
Less: Capital Outlay	889.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,714,517.16

Special Education Indirect Cost Rate: **13.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	412,359.79
Less: Capital Outlay	5,277.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	407,082.30

Direct Costs:	
General Fund	4,252,184.42
Less: Capital Outlay	14,061.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,861.33
Less: Capital Outlay	6,825.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,447,158.48

Special Education Indirect Cost Rate: **9.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03070
Report R0416

Hopkins Public Schools
400 SOUTH CLARK ST
HOPKINS, MI 49328

Indirect Costs (Operations & Maintenance):	
General Fund	1,563,830.54
Less: Capital Outlay	3,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,560,605.54

Direct Costs:	
General Fund	12,097,886.19
Less: Capital Outlay	142,606.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	607,143.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,562,423.35

Special Education Indirect Cost Rate: **12.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03080
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	626,768.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	626,768.07

Direct Costs:	
General Fund	7,891,225.51
Less: Capital Outlay	68,444.80
Less: Facilities Acquisition	165,978.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	314,547.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,971,349.79

Special Education Indirect Cost Rate: **7.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03100
Report R0416

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Indirect Costs (Operations & Maintenance):	
General Fund	2,267,812.30
Less: Capital Outlay	23,956.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,243,855.42

Direct Costs:	
General Fund	21,134,946.70
Less: Capital Outlay	68,056.58
Less: Facilities Acquisition	28,480.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	821,803.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,860,213.02

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03440
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	78,370.60
Less: Capital Outlay	14,263.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	64,107.49

Direct Costs:	
General Fund	476,831.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	476,831.60

Special Education Indirect Cost Rate: **13.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 03902
Report R0416

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):	
General Fund	38,479.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	38,479.00

Direct Costs:	
General Fund	856,875.82
Less: Capital Outlay	11,540.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	845,335.42

Special Education Indirect Cost Rate: **4.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 04010
Report R0416

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):	
General Fund	3,587,020.86
Less: Capital Outlay	37,337.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,549,683.86

Direct Costs:	
General Fund	31,837,001.07
Less: Capital Outlay	26,084.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,349,233.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,160,149.24

Special Education Indirect Cost Rate: **10.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 04901
Report R0416

Bingham Arts Academy
555 SOUTH FIFTH AVE
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):	
General Fund	438,609.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,000.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	442,610.35

Direct Costs:	
General Fund	1,294,883.05
Less: Capital Outlay	1,097.50
Less: Facilities Acquisition	14,043.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	105,722.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,385,463.94

Special Education Indirect Cost Rate: **31.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	213,100.25
Less: Capital Outlay	8,109.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	204,990.60

Direct Costs:	
General Fund	1,381,960.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	93,855.21
Less: Capital Outlay	695.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,475,120.67

Special Education Indirect Cost Rate: **13.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05035
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	393,383.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	393,383.83

Direct Costs:	
General Fund	3,431,810.32
Less: Capital Outlay	368.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	204,628.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,636,070.78

Special Education Indirect Cost Rate: **10.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05040
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	569,041.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	569,041.33

Direct Costs:	
General Fund	3,274,987.51
Less: Capital Outlay	1,582.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	172,851.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,446,256.72

Special Education Indirect Cost Rate: **16.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	910,590.75
Less: Capital Outlay	31,182.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	879,408.75

Direct Costs:	
General Fund	10,207,345.07
Less: Capital Outlay	23,412.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	563,107.54
Less: Capital Outlay	325.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,746,714.79

Special Education Indirect Cost Rate: **8.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05065
Report R0416

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Indirect Costs (Operations & Maintenance):	
General Fund	242,511.20
Less: Capital Outlay	18,097.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	224,414.20

Direct Costs:	
General Fund	2,126,742.69
Less: Capital Outlay	88,047.75
Less: Facilities Acquisition	4,693.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	112,131.00
Less: Capital Outlay	18,917.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,127,215.32

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 05070
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	838,702.59
Less: Capital Outlay	34,506.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,815.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	806,012.25

Direct Costs:	
General Fund	7,585,600.38
Less: Capital Outlay	40,250.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	784,968.41
Less: Capital Outlay	21,921.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,308,396.52

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 06010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	293,308.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	293,308.31

Direct Costs:	
General Fund	2,350,759.22
Less: Capital Outlay	19,438.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	158,466.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,489,787.23

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 06020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	385,592.86
Less: Capital Outlay	31,338.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	354,254.70

Direct Costs:	
General Fund	2,951,931.11
Less: Capital Outlay	78,252.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	198,034.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,071,713.45

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 06050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,604,068.78
Less: Capital Outlay	100,538.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,412.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,517,942.51

Direct Costs:	
General Fund	12,783,032.52
Less: Capital Outlay	141,549.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	990,199.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,631,682.47

Special Education Indirect Cost Rate: **11.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 07010
Report R0416

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Indirect Costs (Operations & Maintenance):	
General Fund	41,341.00
Less: Capital Outlay	9,297.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,044.00

Direct Costs:	
General Fund	264,839.00
Less: Capital Outlay	2,416.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,074.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	268,497.00

Special Education Indirect Cost Rate: **11.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 07020
Report R0416

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Indirect Costs (Operations & Maintenance):	
General Fund	517,403.59
Less: Capital Outlay	5,365.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	512,038.17

Direct Costs:	
General Fund	4,928,531.14
Less: Capital Outlay	31,741.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	271,742.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,168,532.21

Special Education Indirect Cost Rate: **9.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 07040
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	590,858.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,159.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	615,018.62

Direct Costs:	
General Fund	5,971,324.38
Less: Capital Outlay	63,307.25
Less: Facilities Acquisition	16,675.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	263,869.73
Less: Capital Outlay	1,103.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,154,108.67

Special Education Indirect Cost Rate: **9.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 08010
Report R0416

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Indirect Costs (Operations & Maintenance):	
General Fund	1,199,202.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,199,202.29

Direct Costs:	
General Fund	11,852,568.56
Less: Capital Outlay	21,445.12
Less: Facilities Acquisition	20,868.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	683,868.15
Less: Capital Outlay	4,651.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,489,471.88

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 08030
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,083,271.68
Less: Capital Outlay	15,942.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,128.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,078,457.66

Direct Costs:	
General Fund	19,490,006.77
Less: Capital Outlay	952,840.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	995,845.68
Less: Capital Outlay	599.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,532,412.99

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 08050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,369,912.22
Less: Capital Outlay	30,198.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	54,167.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,393,881.39

Direct Costs:	
General Fund	25,056,508.54
Less: Capital Outlay	372,608.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	932,354.76
Less: Capital Outlay	987.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,615,266.79

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	6,828,375.84
Less: Capital Outlay	15,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,812,475.84

Direct Costs:	
General Fund	60,379,822.52
Less: Capital Outlay	492,934.63
Less: Facilities Acquisition	881,285.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,102,206.98
Less: Capital Outlay	62,256.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,045,553.38

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09030
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,335,834.59
Less: Capital Outlay	277,438.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,058,396.06

Direct Costs:	
General Fund	18,083,157.12
Less: Capital Outlay	43,113.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,015,367.53
Less: Capital Outlay	27,624.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,027,787.29

Special Education Indirect Cost Rate: **10.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,549,888.58
Less: Capital Outlay	16,478.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,533,410.58

Direct Costs:	
General Fund	13,586,759.67
Less: Capital Outlay	107,266.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	601,650.68
Less: Capital Outlay	4,875.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,076,268.47

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09090
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,226,384.93
Less: Capital Outlay	53,401.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,172,983.43

Direct Costs:	
General Fund	10,443,508.56
Less: Capital Outlay	136,905.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	557,269.05
Less: Capital Outlay	3,858.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,860,014.10

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09901
Report R0416

Bay-Arenac Community High School
805 Langstaff
ESSEXVILLE, MI 48732

Indirect Costs (Operations & Maintenance):	
General Fund	124,117.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	124,117.13

Direct Costs:	
General Fund	1,437,387.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	250,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,187,387.94

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09902
Report R0416

Bay County PSA
1110 STATE ST
BAY CITY, MI 48706

Indirect Costs (Operations & Maintenance):	
General Fund	234,051.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	234,051.84

Direct Costs:	
General Fund	2,289,034.72
Less: Capital Outlay	50,900.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	158,306.77
Less: Capital Outlay	4,370.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,392,070.21

Special Education Indirect Cost Rate: **9.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 09903
Report R0416

Bay City Academy
400 MADISON AVE
BAY CITY, MI 49708

Indirect Costs (Operations & Maintenance):	
General Fund	1,028,157.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,028,157.00

Direct Costs:	
General Fund	3,140,278.00
Less: Capital Outlay	130,207.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,745.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,256,816.00

Special Education Indirect Cost Rate: **31.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 10015
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,387,912.76
Less: Capital Outlay	18,868.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,369,044.06

Direct Costs:	
General Fund	12,411,218.16
Less: Capital Outlay	15,442.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	787,241.81
Less: Capital Outlay	10,296.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,172,721.05

Special Education Indirect Cost Rate: **10.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 10025
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	501,370.02
Less: Capital Outlay	31,861.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	469,508.50

Direct Costs:	
General Fund	4,619,671.14
Less: Capital Outlay	29,946.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	429,965.90
Less: Capital Outlay	1,660.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,018,030.64

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,530,543.41
Less: Capital Outlay	19,796.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,510,746.63

Direct Costs:	
General Fund	26,460,410.36
Less: Capital Outlay	2,064.40
Less: Facilities Acquisition	29,293.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,784,254.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,213,306.62

Special Education Indirect Cost Rate: **12.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,846,022.88
Less: Capital Outlay	41,266.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,804,756.87

Direct Costs:	
General Fund	21,055,473.88
Less: Capital Outlay	137,145.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,071,684.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,990,012.56

Special Education Indirect Cost Rate: **12.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11030
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,040,059.11
Less: Capital Outlay	53,135.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,986,923.94

Direct Costs:	
General Fund	21,427,025.94
Less: Capital Outlay	207,156.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,238,234.35
Less: Capital Outlay	58,099.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,400,004.25

Special Education Indirect Cost Rate: **8.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11033
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	903,222.55
Less: Capital Outlay	64,974.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	838,247.65

Direct Costs:	
General Fund	6,849,179.92
Less: Capital Outlay	268,939.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	295,904.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,876,144.20

Special Education Indirect Cost Rate: **12.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11160
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	124,233.74
Less: Capital Outlay	4,500.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	119,732.86

Direct Costs:	
General Fund	164,873.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	509.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	165,382.72

Special Education Indirect Cost Rate: **72.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11200
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,221,086.86
Less: Capital Outlay	30,009.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,194,377.13

Direct Costs:	
General Fund	10,482,388.08
Less: Capital Outlay	69,277.67
Less: Facilities Acquisition	1,831.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,842.47
Less: Capital Outlay	3,855.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,954,266.22

Special Education Indirect Cost Rate: **10.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11210
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,036,139.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,036,139.91

Direct Costs:	
General Fund	10,682,181.48
Less: Capital Outlay	295,243.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	602,891.42
Less: Capital Outlay	56,161.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,933,667.95

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11240
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,281,844.71
Less: Capital Outlay	428,992.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,852,852.71

Direct Costs:	
General Fund	18,729,350.84
Less: Capital Outlay	856,322.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	799,026.32
Less: Capital Outlay	9,595.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,662,459.00

Special Education Indirect Cost Rate: **9.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11250
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	544,330.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,260.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	575,590.72

Direct Costs:	
General Fund	7,042,027.66
Less: Capital Outlay	975.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,747.77
Less: Capital Outlay	326.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,462,473.45

Special Education Indirect Cost Rate: **7.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11300
Report R0416

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

Indirect Costs (Operations & Maintenance):	
General Fund	3,470,751.06
Less: Capital Outlay	3,963.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,466,787.57

Direct Costs:	
General Fund	31,070,126.12
Less: Capital Outlay	911,964.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,850,104.18
Less: Capital Outlay	102,391.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,905,874.82

Special Education Indirect Cost Rate: **10.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11310
Report R0416

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Indirect Costs (Operations & Maintenance):	
General Fund	1,141,012.79
Less: Capital Outlay	20,199.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,120,813.79

Direct Costs:	
General Fund	12,852,534.01
Less: Capital Outlay	161,614.39
Less: Facilities Acquisition	15,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	793,769.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,469,489.39

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11320
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,022,661.71
Less: Capital Outlay	54,837.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	967,824.39

Direct Costs:	
General Fund	10,204,251.23
Less: Capital Outlay	77,825.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	594,834.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,721,259.97

Special Education Indirect Cost Rate: **9.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11330
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,133,693.44
Less: Capital Outlay	3,542.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,130,151.44

Direct Costs:	
General Fund	14,313,326.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	735,361.62
Less: Capital Outlay	1,370.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,047,318.32

Special Education Indirect Cost Rate: **7.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11340
Report R0416

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Indirect Costs (Operations & Maintenance):	
General Fund	823,936.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	823,936.42

Direct Costs:	
General Fund	8,139,736.19
Less: Capital Outlay	32,458.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,937.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,589,214.69

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11670
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	32,491.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,491.56

Direct Costs:	
General Fund	520,921.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,285.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	544,206.16

Special Education Indirect Cost Rate: **5.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11830
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	64,497.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	64,497.69

Direct Costs:	
General Fund	564,747.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	18,839.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	583,586.34

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11901
Report R0416

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):	
General Fund	264,896.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	264,896.72

Direct Costs:	
General Fund	3,526,019.47
Less: Capital Outlay	41,373.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	256,068.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,740,714.59

Special Education Indirect Cost Rate: **7.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11903
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	417,343.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	417,343.28

Direct Costs:	
General Fund	2,950,134.09
Less: Capital Outlay	54,765.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	294,383.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,189,751.86

Special Education Indirect Cost Rate: **13.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11904
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	247,470.56
Less: Capital Outlay	3,086.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,500.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	278,883.94

Direct Costs:	
General Fund	1,200,173.73
Less: Capital Outlay	8,050.89
Less: Facilities Acquisition	2,850.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	102,898.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,292,171.74

Special Education Indirect Cost Rate: **21.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 11905
Report R0416

Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):	
General Fund	418,087.13
Less: Capital Outlay	383.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	417,704.05

Direct Costs:	
General Fund	1,746,539.05
Less: Capital Outlay	29,937.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	145,208.06
Less: Capital Outlay	119.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,861,689.19

Special Education Indirect Cost Rate: **22.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 12010
Report R0416

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):	
General Fund	1,970,812.20
Less: Capital Outlay	7,213.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	180.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,963,779.68

Direct Costs:	
General Fund	22,409,823.53
Less: Capital Outlay	415,047.44
Less: Facilities Acquisition	1.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,502,647.52
Less: Capital Outlay	271,156.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,226,266.10

Special Education Indirect Cost Rate: **8.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 12020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	996,924.09
Less: Capital Outlay	60,893.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,375.89
Less: Capital Outlay	0.00
Total Indirect (less Capital)	941,406.35

Direct Costs:	
General Fund	8,362,501.95
Less: Capital Outlay	22,082.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	712,842.60
Less: Capital Outlay	7,718.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,045,543.53

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 12040
Report R0416

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Indirect Costs (Operations & Maintenance):	
General Fund	781,077.12
Less: Capital Outlay	1,249.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	779,827.37

Direct Costs:	
General Fund	9,239,994.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	474,831.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,714,826.44

Special Education Indirect Cost Rate: **8.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 12901
Report R0416

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):	
General Fund	162,939.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	162,939.00

Direct Costs:	
General Fund	1,808,923.00
Less: Capital Outlay	16,967.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,006.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,972,962.00

Special Education Indirect Cost Rate: **8.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13010
Report R0416

Albion Public Schools
225 Watson St
ALBION, MI 49224

Indirect Costs (Operations & Maintenance):	
General Fund	1,095,456.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	570.79
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,096,027.59

Direct Costs:	
General Fund	8,504,688.74
Less: Capital Outlay	31,532.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	439,380.33
Less: Capital Outlay	2,490.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,910,045.54

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	6,606,951.45
Less: Capital Outlay	118,689.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	110,459.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,598,721.61

Direct Costs:	
General Fund	54,131,460.67
Less: Capital Outlay	508,648.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,210,910.45
Less: Capital Outlay	87,784.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,745,938.12

Special Education Indirect Cost Rate: **11.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	444,471.46
Less: Capital Outlay	8,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,465.13
Less: Capital Outlay	0.00
Total Indirect (less Capital)	457,937.59

Direct Costs:	
General Fund	4,357,969.94
Less: Capital Outlay	5,047.85
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	216,715.15
Less: Capital Outlay	16.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,567,120.44

Special Education Indirect Cost Rate: **10.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13070
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,109,151.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,109,151.94

Direct Costs:	
General Fund	20,870,649.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,183,317.80
Less: Capital Outlay	15,151.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,038,815.67

Special Education Indirect Cost Rate: **9.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13080
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	724,109.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	724,109.38

Direct Costs:	
General Fund	8,693,565.41
Less: Capital Outlay	33,913.90
Less: Facilities Acquisition	48,394.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	520,514.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,131,772.29

Special Education Indirect Cost Rate: **7.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13090
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,275,079.56
Less: Capital Outlay	27,689.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,761.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,252,151.75

Direct Costs:	
General Fund	31,119,664.98
Less: Capital Outlay	868,420.15
Less: Facilities Acquisition	9,093.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,840,952.93
Less: Capital Outlay	33,772.06
Less: Facilities Acquisition	11,993.63
Total Direct (less Capital)	32,037,338.11

Special Education Indirect Cost Rate: **10.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13095
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	134,888.95
Less: Capital Outlay	3,654.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	131,234.55

Direct Costs:	
General Fund	2,601,306.77
Less: Capital Outlay	288.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,260.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,736,278.35

Special Education Indirect Cost Rate: **4.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13110
Report R0416

Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):	
General Fund	1,922,004.06
Less: Capital Outlay	19,312.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,311.79
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,907,003.20

Direct Costs:	
General Fund	18,413,719.14
Less: Capital Outlay	201,168.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	571,766.97
Less: Capital Outlay	6,061.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,778,255.81

Special Education Indirect Cost Rate: **10.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13120
Report R0416

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Indirect Costs (Operations & Maintenance):	
General Fund	2,151,023.97
Less: Capital Outlay	607,918.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,543,105.92

Direct Costs:	
General Fund	15,506,076.48
Less: Capital Outlay	356,516.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	853,238.96
Less: Capital Outlay	149,286.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,853,512.49

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13130
Report R0416

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Indirect Costs (Operations & Maintenance):	
General Fund	220,146.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	220,146.25

Direct Costs:	
General Fund	2,274,698.58
Less: Capital Outlay	799.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	138,188.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,412,087.59

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13135
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	963,336.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,401.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	975,738.54

Direct Costs:	
General Fund	9,387,722.00
Less: Capital Outlay	198,000.05
Less: Facilities Acquisition	17,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,900.51
Less: Capital Outlay	62,366.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,606,505.98

Special Education Indirect Cost Rate: **10.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13901
Report R0416

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Indirect Costs (Operations & Maintenance):	
General Fund	358,674.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	358,674.64

Direct Costs:	
General Fund	1,436,569.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	115,035.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,551,604.38

Special Education Indirect Cost Rate: **23.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13902
Report R0416

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Indirect Costs (Operations & Maintenance):	
General Fund	961,380.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	961,380.00

Direct Costs:	
General Fund	4,500,420.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	223,967.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,724,387.00

Special Education Indirect Cost Rate: **20.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13903
Report R0416

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):	
General Fund	143,225.00
Less: Capital Outlay	1,856.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	141,369.00

Direct Costs:	
General Fund	1,344,181.00
Less: Capital Outlay	4,798.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,339,383.00

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 13904
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	62,431.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	62,431.33

Direct Costs:	
General Fund	1,378,550.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,378,550.18

Special Education Indirect Cost Rate: **4.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 14010
Report R0416

Cassopolis Public Schools
725 CENTER ST
CASSOPOLIS, MI 49031

Indirect Costs (Operations & Maintenance):	
General Fund	1,048,721.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,048,721.89

Direct Costs:	
General Fund	8,421,497.86
Less: Capital Outlay	52,266.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	531,418.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,900,649.93

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 14020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,768,243.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,999.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,775,243.09

Direct Costs:	
General Fund	19,572,682.29
Less: Capital Outlay	411,437.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,083,548.56
Less: Capital Outlay	3,393.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,241,399.65

Special Education Indirect Cost Rate: **8.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 14030
Report R0416

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Indirect Costs (Operations & Maintenance):	
General Fund	1,930,641.37
Less: Capital Outlay	2,100.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,187.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,940,727.99

Direct Costs:	
General Fund	18,303,405.78
Less: Capital Outlay	79,961.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,040,557.08
Less: Capital Outlay	15,199.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,248,801.55

Special Education Indirect Cost Rate: **10.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 14050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	625,256.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	625,256.43

Direct Costs:	
General Fund	5,824,365.34
Less: Capital Outlay	104,209.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	333,297.91
Less: Capital Outlay	4,088.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,049,365.07

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	226,889.55
Less: Capital Outlay	10,303.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	216,586.48

Direct Costs:	
General Fund	1,741,025.83
Less: Capital Outlay	54,979.27
Less: Facilities Acquisition	18,601.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,939.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,691,385.04

Special Education Indirect Cost Rate: **12.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,320,783.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,320,783.45

Direct Costs:	
General Fund	11,124,621.62
Less: Capital Outlay	32,233.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	538,237.29
Less: Capital Outlay	3,479.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,627,145.31

Special Education Indirect Cost Rate: **11.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15030
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	213,827.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	213,827.88

Direct Costs:	
General Fund	2,129,798.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,509.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,249,307.79

Special Education Indirect Cost Rate: **9.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	988,143.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	988,143.69

Direct Costs:	
General Fund	9,086,413.90
Less: Capital Outlay	56,854.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	398,590.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,428,150.31

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	746,409.50
Less: Capital Outlay	4,505.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	741,903.98

Direct Costs:	
General Fund	8,481,748.46
Less: Capital Outlay	10,174.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	560,603.17
Less: Capital Outlay	33,972.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,998,205.19

Special Education Indirect Cost Rate: **8.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15901
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	82,622.00
Less: Capital Outlay	4,975.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	77,647.00

Direct Costs:	
General Fund	1,233,471.00
Less: Capital Outlay	10,200.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,223,271.00

Special Education Indirect Cost Rate: **6.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 15902
Report R0416

Northwest Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

Indirect Costs (Operations & Maintenance):	
General Fund	42,253.70
Less: Capital Outlay	9,828.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,425.28

Direct Costs:	
General Fund	810,822.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	810,822.64

Special Education Indirect Cost Rate: **4.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 16015
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,656,856.39
Less: Capital Outlay	35,526.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,621,330.16

Direct Costs:	
General Fund	15,444,422.54
Less: Capital Outlay	185,913.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	858,544.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,117,053.34

Special Education Indirect Cost Rate: **10.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 16050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	533,635.50
Less: Capital Outlay	79.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,970.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	577,526.54

Direct Costs:	
General Fund	6,594,593.58
Less: Capital Outlay	41,254.40
Less: Facilities Acquisition	70,882.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,645.39
Less: Capital Outlay	560.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,910,542.57

Special Education Indirect Cost Rate: **8.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 16070
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	195,634.48
Less: Capital Outlay	135.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	195,498.52

Direct Costs:	
General Fund	2,226,465.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	24,251.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,250,717.22

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 16100
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	278,438.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	278,438.24

Direct Costs:	
General Fund	2,933,138.24
Less: Capital Outlay	8,846.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,895.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,115,187.52

Special Education Indirect Cost Rate: **8.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,433,616.35
Less: Capital Outlay	135,442.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,298,173.75

Direct Costs:	
General Fund	18,713,734.42
Less: Capital Outlay	193,589.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	980,706.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,500,851.25

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	331,279.14
Less: Capital Outlay	3,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	328,029.14

Direct Costs:	
General Fund	2,424,806.23
Less: Capital Outlay	23,683.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	143,734.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,544,857.46

Special Education Indirect Cost Rate: **12.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17090
Report R0416

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Indirect Costs (Operations & Maintenance):	
General Fund	395,658.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	395,658.01

Direct Costs:	
General Fund	5,676,055.90
Less: Capital Outlay	12,250.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	209,584.45
Less: Capital Outlay	7,008.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,866,382.35

Special Education Indirect Cost Rate: **6.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17110
Report R0416

Rudyard Area Schools
PO Box 246
Rudyard, MI 49780

Indirect Costs (Operations & Maintenance):	
General Fund	489,413.90
Less: Capital Outlay	39,877.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,045.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	452,581.64

Direct Costs:	
General Fund	7,541,182.51
Less: Capital Outlay	23,562.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	378,911.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,896,532.45

Special Education Indirect Cost Rate: **5.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17140
Report R0416

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):	
General Fund	490,103.99
Less: Capital Outlay	44,047.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	446,056.35

Direct Costs:	
General Fund	4,672,770.60
Less: Capital Outlay	16,285.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,414.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,891,899.65

Special Education Indirect Cost Rate: **9.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17160
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	133,002.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	133,002.77

Direct Costs:	
General Fund	899,438.14
Less: Capital Outlay	18,853.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	61,426.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	942,011.41

Special Education Indirect Cost Rate: **14.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17901
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	808,849.35
Less: Capital Outlay	33,420.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	775,428.61

Direct Costs:	
General Fund	7,367,872.61
Less: Capital Outlay	82,294.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,887.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,614,465.57

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17902
Report R0416

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):	
General Fund	117,390.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	117,390.78

Direct Costs:	
General Fund	1,111,890.37
Less: Capital Outlay	1,610.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	70,551.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,180,830.70

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 17903
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	10,446.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,446.00

Direct Costs:	
General Fund	716,921.37
Less: Capital Outlay	48,223.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	668,697.65

Special Education Indirect Cost Rate: **1.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 18010
Report R0416

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Indirect Costs (Operations & Maintenance):	
General Fund	1,284,299.52
Less: Capital Outlay	159,995.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,124,303.67

Direct Costs:	
General Fund	12,157,470.36
Less: Capital Outlay	153,523.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	558,668.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,562,615.10

Special Education Indirect Cost Rate: **8.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 18020
Report R0416

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Indirect Costs (Operations & Maintenance):	
General Fund	975,382.76
Less: Capital Outlay	7,765.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16,952.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	984,570.04

Direct Costs:	
General Fund	11,316,603.01
Less: Capital Outlay	78,461.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	779,847.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,017,988.98

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 18060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,092,753.65
Less: Capital Outlay	14,305.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,078,448.15

Direct Costs:	
General Fund	12,354,185.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	963,941.19
Less: Capital Outlay	20,108.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,298,018.87

Special Education Indirect Cost Rate: **8.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,020,090.07
Less: Capital Outlay	4,194.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,015,896.07

Direct Costs:	
General Fund	21,824,995.00
Less: Capital Outlay	100,290.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	770,256.71
Less: Capital Outlay	6,200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,488,761.19

Special Education Indirect Cost Rate: **8.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19070
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	333,013.27
Less: Capital Outlay	1,251.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	331,761.51

Direct Costs:	
General Fund	4,459,201.83
Less: Capital Outlay	42,094.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	176,923.43
Less: Capital Outlay	4,708.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,589,322.28

Special Education Indirect Cost Rate: **7.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19100
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	777,067.93
Less: Capital Outlay	2,442.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	774,625.60

Direct Costs:	
General Fund	7,580,949.25
Less: Capital Outlay	96,940.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,863.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,861,872.18

Special Education Indirect Cost Rate: **9.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19120
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,526,758.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,758.35

Direct Costs:	
General Fund	13,046,637.83
Less: Capital Outlay	294,027.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	672,791.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,425,402.43

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19125
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	544,541.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	544,541.00

Direct Costs:	
General Fund	4,877,376.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	241,915.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,119,291.98

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 19140
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,055,098.95
Less: Capital Outlay	69,262.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,985,836.95

Direct Costs:	
General Fund	23,635,489.96
Less: Capital Outlay	102,305.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,152,157.55
Less: Capital Outlay	1,367.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,683,975.36

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 20015
Report R0416

Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Indirect Costs (Operations & Maintenance):	
General Fund	1,201,358.43
Less: Capital Outlay	10,985.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,190,372.49

Direct Costs:	
General Fund	13,532,269.84
Less: Capital Outlay	111,396.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	720,106.88
Less: Capital Outlay	20,509.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,120,470.54

Special Education Indirect Cost Rate: **8.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21010
Report R0416

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Indirect Costs (Operations & Maintenance):	
General Fund	1,701,383.68
Less: Capital Outlay	29,949.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	40,686.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,712,121.49

Direct Costs:	
General Fund	19,837,651.44
Less: Capital Outlay	352,026.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,042,562.88
Less: Capital Outlay	9,632.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,518,555.16

Special Education Indirect Cost Rate: **8.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21025
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,152,718.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,152,718.51

Direct Costs:	
General Fund	10,638,461.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,164.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,175,625.77

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	325,642.85
Less: Capital Outlay	13,941.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,065.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	315,766.63

Direct Costs:	
General Fund	2,909,622.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	186,023.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,095,646.22

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21065
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	228,475.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	228,475.13

Direct Costs:	
General Fund	2,010,010.05
Less: Capital Outlay	15,084.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,996.53
Less: Capital Outlay	29,448.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,129,473.05

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21090
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	407,073.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	407,073.18

Direct Costs:	
General Fund	5,424,053.39
Less: Capital Outlay	158,622.00
Less: Facilities Acquisition	281,452.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	371,180.89
Less: Capital Outlay	33,674.88
Less: Facilities Acquisition	7,253.13
Total Direct (less Capital)	5,314,231.93

Special Education Indirect Cost Rate: **7.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 21135
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	208,422.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	208,422.25

Direct Costs:	
General Fund	1,473,333.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,552.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,601,886.04

Special Education Indirect Cost Rate: **13.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 22010
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	894,828.73
Less: Capital Outlay	342.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,486.73

Direct Costs:	
General Fund	7,930,936.18
Less: Capital Outlay	43,315.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,887,620.63

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 22025
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	619,586.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	619,586.75

Direct Costs:	
General Fund	5,502,505.95
Less: Capital Outlay	13,714.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,860.29
Less: Capital Outlay	6,211.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,808,440.53

Special Education Indirect Cost Rate: **10.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 22030
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,163,894.21
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,163,894.21

Direct Costs:	
General Fund	12,601,233.89
Less: Capital Outlay	23,215.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	898,262.12
Less: Capital Outlay	4,354.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,471,925.62

Special Education Indirect Cost Rate: **8.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 22045
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	334,159.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	334,159.28

Direct Costs:	
General Fund	2,191,920.02
Less: Capital Outlay	6,628.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	139,119.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,324,411.45

Special Education Indirect Cost Rate: **14.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23010
Report R0416

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

Indirect Costs (Operations & Maintenance):	
General Fund	789,148.78
Less: Capital Outlay	399.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	788,749.78

Direct Costs:	
General Fund	4,514,240.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	280,948.70
Less: Capital Outlay	8,039.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,787,149.98

Special Education Indirect Cost Rate: **16.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23030
Report R0416

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Indirect Costs (Operations & Maintenance):	
General Fund	2,178,639.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,178,639.93

Direct Costs:	
General Fund	20,038,747.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	52,548.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,051,828.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,038,028.58

Special Education Indirect Cost Rate: **10.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23050
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,747,695.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,152.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,758,847.08

Direct Costs:	
General Fund	21,479,676.34
Less: Capital Outlay	11,557.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,420.58
Less: Capital Outlay	2,636.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,367,903.17

Special Education Indirect Cost Rate: **7.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23060
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	4,073,957.78
Less: Capital Outlay	28,940.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,045,017.78

Direct Costs:	
General Fund	40,094,271.94
Less: Capital Outlay	298,653.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,464,188.29
Less: Capital Outlay	21,865.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,237,941.31

Special Education Indirect Cost Rate: **9.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23065
Report R0416

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Indirect Costs (Operations & Maintenance):	
General Fund	1,005,338.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,005,338.22

Direct Costs:	
General Fund	9,803,672.11
Less: Capital Outlay	16,884.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	474,813.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,261,601.28

Special Education Indirect Cost Rate: **9.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23080
Report R0416

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Indirect Costs (Operations & Maintenance):	
General Fund	947,473.45
Less: Capital Outlay	64,411.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	883,078.45

Direct Costs:	
General Fund	11,720,406.41
Less: Capital Outlay	16,325.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	676,005.98
Less: Capital Outlay	4,313.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,375,773.76

Special Education Indirect Cost Rate: **7.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23090
Report R0416

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

Indirect Costs (Operations & Maintenance):	
General Fund	761,073.58
Less: Capital Outlay	1,598.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	759,475.55

Direct Costs:	
General Fund	7,700,192.32
Less: Capital Outlay	18,294.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	347,814.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,029,712.59

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23490
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	11,841.20
Less: Capital Outlay	1,310.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,531.20

Direct Costs:	
General Fund	136,567.59
Less: Capital Outlay	18,130.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	118,437.48

Special Education Indirect Cost Rate: **8.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23901
Report R0416

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Indirect Costs (Operations & Maintenance):	
General Fund	123,103.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	123,103.10

Direct Costs:	
General Fund	1,308,350.48
Less: Capital Outlay	65,486.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	44,406.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,287,270.63

Special Education Indirect Cost Rate: **9.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 23902
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	48,334.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	48,334.28

Direct Costs:	
General Fund	1,068,417.26
Less: Capital Outlay	80,679.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	987,737.41

Special Education Indirect Cost Rate: **4.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 24020
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,363,721.37
Less: Capital Outlay	7,797.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,756.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,357,680.13

Direct Costs:	
General Fund	9,453,926.15
Less: Capital Outlay	15,353.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,879.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,767,452.42

Special Education Indirect Cost Rate: **13.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 24030
Report R0416

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Indirect Costs (Operations & Maintenance):	
General Fund	221,276.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	221,276.20

Direct Costs:	
General Fund	2,644,801.00
Less: Capital Outlay	28,001.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,440.63
Less: Capital Outlay	745.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,770,494.97

Special Education Indirect Cost Rate: **7.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 24040
Report R0416

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Indirect Costs (Operations & Maintenance):	
General Fund	451,719.93
Less: Capital Outlay	1,110.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	450,609.93

Direct Costs:	
General Fund	5,682,275.42
Less: Capital Outlay	52,887.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	360,619.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,990,007.07

Special Education Indirect Cost Rate: **7.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 24070
Report R0416

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	2,058,293.86
Less: Capital Outlay	81,275.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	52,786.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,029,805.42

Direct Costs:	
General Fund	23,490,900.99
Less: Capital Outlay	5,536.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	827,078.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,312,443.75

Special Education Indirect Cost Rate: **8.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 24901
Report R0416

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	109,280.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	109,280.00

Direct Costs:	
General Fund	1,676,854.00
Less: Capital Outlay	25,810.00
Less: Facilities Acquisition	3,306.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,647,738.00

Special Education Indirect Cost Rate: **6.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25010
Report R0416

Flint, School District of the City of
923 EAST KEARSLEY ST
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	15,229,099.01
Less: Capital Outlay	81,841.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	172,509.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,319,766.60

Direct Costs:	
General Fund	101,749,758.91
Less: Capital Outlay	271,370.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,656,933.51
Less: Capital Outlay	20.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	106,135,301.60

Special Education Indirect Cost Rate: **14.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25030
Report R0416

Grand Blanc Community Schools
G-11920 S SAGINAW ST
GRAND BLANC, MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	8,331,118.25
Less: Capital Outlay	671,193.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	111,853.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,771,777.91

Direct Costs:	
General Fund	68,460,516.35
Less: Capital Outlay	1,676,692.94
Less: Facilities Acquisition	266,577.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,115,857.82
Less: Capital Outlay	141,415.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,491,687.77

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25040
Report R0416

Mt. Morris Consolidated Schools
12356 WALTER ST
MOUNT MORRIS, MI 48458

Indirect Costs (Operations & Maintenance):	
General Fund	2,673,257.14
Less: Capital Outlay	21,818.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	768.32
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,652,206.99

Direct Costs:	
General Fund	19,995,812.14
Less: Capital Outlay	336,636.87
Less: Facilities Acquisition	195,687.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,289,340.59
Less: Capital Outlay	3,366.92
Less: Facilities Acquisition	126,873.67
Total Direct (less Capital)	20,622,587.96

Special Education Indirect Cost Rate: **12.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25050
Report R0416

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Indirect Costs (Operations & Maintenance):	
General Fund	1,645,727.99
Less: Capital Outlay	828.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,644,899.04

Direct Costs:	
General Fund	15,841,137.17
Less: Capital Outlay	63,147.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	951,438.60
Less: Capital Outlay	72,019.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,657,408.65

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25060
Report R0416

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Indirect Costs (Operations & Maintenance):	
General Fund	1,026,128.10
Less: Capital Outlay	8,284.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,466.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,025,310.11

Direct Costs:	
General Fund	17,473,326.54
Less: Capital Outlay	193,148.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	580,254.19
Less: Capital Outlay	1,065.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,859,366.99

Special Education Indirect Cost Rate: **5.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25070
Report R0416

Genesee School District
P.O. Box 220
Genesee, MI 48437

Indirect Costs (Operations & Maintenance):	
General Fund	622,053.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	622,053.66

Direct Costs:	
General Fund	6,272,523.13
Less: Capital Outlay	36,631.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,908.29
Less: Capital Outlay	5,696.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,572,103.74

Special Education Indirect Cost Rate: **9.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25080
Report R0416

Carman-Ainsworth Community Schools
G3475 WEST COURT ST
FLINT, MI 48532

Indirect Costs (Operations & Maintenance):	
General Fund	3,402,698.11
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,402,698.11

Direct Costs:	
General Fund	43,658,663.83
Less: Capital Outlay	390,096.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,511,992.09
Less: Capital Outlay	1,867.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,778,692.48

Special Education Indirect Cost Rate: **7.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25100
Report R0416

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):	
General Fund	2,789,354.65
Less: Capital Outlay	28,489.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,760,865.65

Direct Costs:	
General Fund	27,539,167.62
Less: Capital Outlay	261,611.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,160,309.78
Less: Capital Outlay	35,737.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,402,128.20

Special Education Indirect Cost Rate: **9.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25110
Report R0416

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):	
General Fund	2,263,610.03
Less: Capital Outlay	36,171.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,227,438.27

Direct Costs:	
General Fund	24,737,698.52
Less: Capital Outlay	433,200.43
Less: Facilities Acquisition	7,510.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,373,268.79
Less: Capital Outlay	27,017.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,643,239.15

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25120
Report R0416

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Indirect Costs (Operations & Maintenance):	
General Fund	3,033,715.77
Less: Capital Outlay	49,301.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,126.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,985,540.77

Direct Costs:	
General Fund	33,312,875.89
Less: Capital Outlay	373,148.46
Less: Facilities Acquisition	23,486.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,698,294.07
Less: Capital Outlay	213,234.00
Less: Facilities Acquisition	40,258.00
Total Direct (less Capital)	34,361,042.55

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25130
Report R0416

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):	
General Fund	632,898.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,647.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	639,545.86

Direct Costs:	
General Fund	6,631,775.76
Less: Capital Outlay	4,575.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	483,483.42
Less: Capital Outlay	2,447.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,108,236.81

Special Education Indirect Cost Rate: **9.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25140
Report R0416

Davison Community Schools
P.O. Box 319
Davison, MI 48423

Indirect Costs (Operations & Maintenance):	
General Fund	4,135,666.82
Less: Capital Outlay	24,955.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,110,711.57

Direct Costs:	
General Fund	42,553,778.52
Less: Capital Outlay	226,804.30
Less: Facilities Acquisition	2,029.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,077,109.48
Less: Capital Outlay	23,183.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,378,871.56

Special Education Indirect Cost Rate: **9.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25150
Report R0416

Clio Area School District
430 NORTH MILL ST
CLIO, MI 48420

Indirect Costs (Operations & Maintenance):	
General Fund	2,691,625.67
Less: Capital Outlay	21,435.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,670,190.22

Direct Costs:	
General Fund	27,287,164.00
Less: Capital Outlay	307,181.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,886.58
Less: Capital Outlay	10,432.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,175,437.14

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25180
Report R0416

Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Indirect Costs (Operations & Maintenance):	
General Fund	2,790,478.68
Less: Capital Outlay	4,843.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	116,187.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,901,822.25

Direct Costs:	
General Fund	31,709,269.38
Less: Capital Outlay	471,018.90
Less: Facilities Acquisition	1,835.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,308,780.02
Less: Capital Outlay	64,097.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,481,097.85

Special Education Indirect Cost Rate: **8.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25200
Report R0416

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):	
General Fund	1,551,278.21
Less: Capital Outlay	14,920.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,104.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,541,461.70

Direct Costs:	
General Fund	15,081,238.67
Less: Capital Outlay	306,075.54
Less: Facilities Acquisition	22,766.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	762,146.71
Less: Capital Outlay	47,480.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,467,063.27

Special Education Indirect Cost Rate: **9.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25210
Report R0416

Westwood Heights Schools
G-3223 W CARPENTER RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):	
General Fund	1,205,670.78
Less: Capital Outlay	287,967.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	917,703.78

Direct Costs:	
General Fund	7,467,034.04
Less: Capital Outlay	2,354.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	580,373.09
Less: Capital Outlay	3,627.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,041,426.13

Special Education Indirect Cost Rate: **11.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25230
Report R0416

Bentley Community School District
1170 NORTH BELSAY RD
BURTON, MI 48509

Indirect Costs (Operations & Maintenance):	
General Fund	531,848.25
Less: Capital Outlay	8,235.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	523,613.25

Direct Costs:	
General Fund	6,632,684.59
Less: Capital Outlay	27,610.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	402,209.95
Less: Capital Outlay	4,526.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,002,757.10

Special Education Indirect Cost Rate: **7.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25240
Report R0416

Beecher Community School District
1020 WEST COLDWATER RD
FLINT, MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	2,780,952.42
Less: Capital Outlay	2,672.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,778,280.42

Direct Costs:	
General Fund	15,862,692.45
Less: Capital Outlay	1,092.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,049,734.81
Less: Capital Outlay	253.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,911,081.90

Special Education Indirect Cost Rate: **16.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25250
Report R0416

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Indirect Costs (Operations & Maintenance):	
General Fund	1,599,367.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,599,367.19

Direct Costs:	
General Fund	21,694,936.44
Less: Capital Outlay	19,170.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	910,127.54
Less: Capital Outlay	4,562.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,581,330.79

Special Education Indirect Cost Rate: **7.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25260
Report R0416

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Indirect Costs (Operations & Maintenance):	
General Fund	1,188,566.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,188,566.81

Direct Costs:	
General Fund	11,105,144.49
Less: Capital Outlay	127,838.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	725,090.99
Less: Capital Outlay	2,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,700,397.33

Special Education Indirect Cost Rate: **10.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25280
Report R0416

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Indirect Costs (Operations & Maintenance):	
General Fund	884,716.46
Less: Capital Outlay	4,498.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	880,218.46

Direct Costs:	
General Fund	11,037,331.33
Less: Capital Outlay	21,516.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	763,407.24
Less: Capital Outlay	1,615.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,777,607.08

Special Education Indirect Cost Rate: **7.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25902
Report R0416

Woodland Park Academy
2083 GRAND BLANC RD
GRAND BLANC, MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	291,755.14
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	291,755.14

Direct Costs:	
General Fund	2,746,358.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	188,491.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,934,100.65

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25903
Report R0416

Grand Blanc Academy
5135 EAST HILL RD
GRAND BLANC, MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	245,508.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,250.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	263,758.00

Direct Costs:	
General Fund	3,120,485.00
Less: Capital Outlay	23,576.00
Less: Facilities Acquisition	7,127.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,090.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,303,872.00

Special Education Indirect Cost Rate: **7.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25904
Report R0416

Northridge Academy
530 W. Pierson Rd.
FLINT, MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	500,567.58
Less: Capital Outlay	60,215.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,500.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	444,852.58

Direct Costs:	
General Fund	2,076,382.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	156,367.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,865.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,066,881.35

Special Education Indirect Cost Rate: **21.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25905
Report R0416

International Academy of Flint
2820 SOUTH SAGINAW ST
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	395,519.37
Less: Capital Outlay	6,262.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,431.24
Less: Capital Outlay	2,431.24
Total Indirect (less Capital)	389,256.38

Direct Costs:	
General Fund	7,968,626.12
Less: Capital Outlay	3,576.35
Less: Facilities Acquisition	1,056.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	896,318.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,860,311.81

Special Education Indirect Cost Rate: **4.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25907
Report R0416

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):	
General Fund	1,229,034.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,229,034.00

Direct Costs:	
General Fund	5,296,081.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	296,070.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,592,151.00

Special Education Indirect Cost Rate: **21.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25909
Report R0416

Burton Glen Charter Academy
4171 EAST ATHERTON RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):	
General Fund	1,196,965.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,196,965.00

Direct Costs:	
General Fund	4,617,154.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	312,642.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,929,796.00

Special Education Indirect Cost Rate: **24.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25910
Report R0416

Richfield Public School Academy
3807 NORTH CENTER RD
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):	
General Fund	483,032.66
Less: Capital Outlay	53,767.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	429,264.83

Direct Costs:	
General Fund	4,358,757.23
Less: Capital Outlay	43,483.20
Less: Facilities Acquisition	30,859.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	374,060.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,658,475.18

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25911
Report R0416

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Indirect Costs (Operations & Maintenance):	
General Fund	633,394.11
Less: Capital Outlay	4,384.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	629,010.11

Direct Costs:	
General Fund	3,271,100.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,909.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,507,010.45

Special Education Indirect Cost Rate: **17.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25912
Report R0416

The New Standard Academy
2040 W. Carpenter
Flint, MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	621,823.63
Less: Capital Outlay	110,884.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	510,938.90

Direct Costs:	
General Fund	2,908,193.10
Less: Capital Outlay	392,813.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	227,219.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,742,598.54

Special Education Indirect Cost Rate: **18.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 25913
Report R0416

Alternative Path Academy
5306 NORTH ST
FLINT, MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	99,496.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	99,496.17

Direct Costs:	
General Fund	212,524.04
Less: Capital Outlay	19,059.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,988.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	203,452.81

Special Education Indirect Cost Rate: **48.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 26010
Report R0416

Beaverton Rural Schools
P.O. Box 529
Beaverton, MI 48612

Indirect Costs (Operations & Maintenance):	
General Fund	885,717.16
Less: Capital Outlay	498.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,903.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	895,123.09

Direct Costs:	
General Fund	10,448,788.58
Less: Capital Outlay	130,369.43
Less: Facilities Acquisition	22,680.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	692,222.71
Less: Capital Outlay	44,086.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,943,875.46

Special Education Indirect Cost Rate: **8.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 26040
Report R0416

Gladwin Community Schools
401 NORTH BOWERY AVE
GLADWIN, MI 48624

Indirect Costs (Operations & Maintenance):	
General Fund	1,010,477.97
Less: Capital Outlay	6,405.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,004,072.97

Direct Costs:	
General Fund	14,431,928.15
Less: Capital Outlay	82,331.88
Less: Facilities Acquisition	1,450.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	790,139.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,138,286.09

Special Education Indirect Cost Rate: **6.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 27010
Report R0416

Bessemer Area School District
301 EAST SELLAR ST
BESSEMER, MI 49911

Indirect Costs (Operations & Maintenance):	
General Fund	427,250.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	427,250.90

Direct Costs:	
General Fund	3,255,165.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,566.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,425,731.88

Special Education Indirect Cost Rate: **12.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 27020
Report R0416

Ironwood Area Schools of Gogebic County
650 EAST AYER ST
IRONWOOD, MI 49938

Indirect Costs (Operations & Maintenance):	
General Fund	726,714.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	726,714.87

Direct Costs:	
General Fund	6,845,883.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	435,898.72
Less: Capital Outlay	3,680.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,278,102.39

Special Education Indirect Cost Rate: **9.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 27070
Report R0416

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Indirect Costs (Operations & Maintenance):	
General Fund	243,074.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	243,074.60

Direct Costs:	
General Fund	2,684,984.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	130,079.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,815,063.66

Special Education Indirect Cost Rate: **8.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 27080
Report R0416

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969

Indirect Costs (Operations & Maintenance):	
General Fund	366,668.00
Less: Capital Outlay	7,278.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	359,389.91

Direct Costs:	
General Fund	2,643,295.76
Less: Capital Outlay	43,457.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,772.84
Less: Capital Outlay	608.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,729,002.44

Special Education Indirect Cost Rate: **13.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28010
Report R0416

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):	
General Fund	8,882,895.39
Less: Capital Outlay	68,377.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	99,999.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,914,516.71

Direct Costs:	
General Fund	74,699,539.61
Less: Capital Outlay	95,571.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,912,918.58
Less: Capital Outlay	13,684.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	79,503,202.15

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28035
Report R0416

Buckley Community Schools
P.O. Box 38
Buckley, MI 49620

Indirect Costs (Operations & Maintenance):	
General Fund	410,201.89
Less: Capital Outlay	9,682.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	400,519.08

Direct Costs:	
General Fund	3,366,105.49
Less: Capital Outlay	62,166.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	224,944.33
Less: Capital Outlay	53.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,528,829.99

Special Education Indirect Cost Rate: **11.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28090
Report R0416

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Indirect Costs (Operations & Maintenance):	
General Fund	942,345.84
Less: Capital Outlay	35,211.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	907,134.26

Direct Costs:	
General Fund	10,668,604.44
Less: Capital Outlay	248,490.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	591,690.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,011,804.75

Special Education Indirect Cost Rate: **8.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28901
Report R0416

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):	
General Fund	155,392.86
Less: Capital Outlay	134.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	155,258.01

Direct Costs:	
General Fund	1,295,331.56
Less: Capital Outlay	50,099.37
Less: Facilities Acquisition	83,007.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,162,224.22

Special Education Indirect Cost Rate: **13.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28902
Report R0416

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):	
General Fund	636,517.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	636,517.00

Direct Costs:	
General Fund	7,283,386.00
Less: Capital Outlay	3,402.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,279,984.00

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 28904
Report R0416

The Greenspire School
1026 Red Drive
Traverse City, MI 49684

Indirect Costs (Operations & Maintenance):	
General Fund	61,132.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	61,132.42

Direct Costs:	
General Fund	414,675.00
Less: Capital Outlay	15,160.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	399,515.00

Special Education Indirect Cost Rate: **15.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29010
Report R0416

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Indirect Costs (Operations & Maintenance):	
General Fund	2,241,205.08
Less: Capital Outlay	23,193.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,218,011.19

Direct Costs:	
General Fund	16,988,632.23
Less: Capital Outlay	135,428.86
Less: Facilities Acquisition	44,455.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	958,338.45
Less: Capital Outlay	11,927.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,755,158.14

Special Education Indirect Cost Rate: **12.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29020
Report R0416

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Indirect Costs (Operations & Maintenance):	
General Fund	284,508.53
Less: Capital Outlay	563.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	283,944.86

Direct Costs:	
General Fund	2,256,433.18
Less: Capital Outlay	1,521.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,829.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,375,741.49

Special Education Indirect Cost Rate: **11.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29040
Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Indirect Costs (Operations & Maintenance):	
General Fund	615,914.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	615,914.99

Direct Costs:	
General Fund	6,346,886.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	291,805.27
Less: Capital Outlay	28,132.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,610,559.01

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29050
Report R0416

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Indirect Costs (Operations & Maintenance):	
General Fund	589,431.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	372.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	589,803.69

Direct Costs:	
General Fund	7,890,166.97
Less: Capital Outlay	254,859.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	333,094.91
Less: Capital Outlay	4,605.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,963,797.25

Special Education Indirect Cost Rate: **7.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29060
Report R0416

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Indirect Costs (Operations & Maintenance):	
General Fund	1,107,971.70
Less: Capital Outlay	116,465.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	991,506.63

Direct Costs:	
General Fund	11,351,106.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,130,325.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	545,489.20
Less: Capital Outlay	2,717.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,763,553.57

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 29100
Report R0416

St. Louis Public Schools
113 EAST SAGINAW ST
SAINT LOUIS, MI 48880

Indirect Costs (Operations & Maintenance):	
General Fund	1,055,004.29
Less: Capital Outlay	16,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,038,404.29

Direct Costs:	
General Fund	8,644,893.90
Less: Capital Outlay	78,686.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	459,993.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,026,200.83

Special Education Indirect Cost Rate: **11.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30010
Report R0416

Camden-Frontier School
4971 WEST MONTGOMERY RD
CAMDEN, MI 49232

Indirect Costs (Operations & Maintenance):	
General Fund	377,668.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	377,668.38

Direct Costs:	
General Fund	4,412,607.68
Less: Capital Outlay	81,282.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,431.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,578,756.37

Special Education Indirect Cost Rate: **8.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30020
Report R0416

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	1,179,252.54
Less: Capital Outlay	666.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,178,586.26

Direct Costs:	
General Fund	11,528,567.33
Less: Capital Outlay	56,474.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	812,650.01
Less: Capital Outlay	435.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,284,307.21

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30030
Report R0416

Jonesville Community Schools
202 WRIGHT ST
JONESVILLE, MI 49250

Indirect Costs (Operations & Maintenance):	
General Fund	1,048,348.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,048,348.07

Direct Costs:	
General Fund	10,613,736.53
Less: Capital Outlay	119,302.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	755,338.85
Less: Capital Outlay	4,999.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,244,773.84

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30040
Report R0416

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Indirect Costs (Operations & Maintenance):	
General Fund	302,972.06
Less: Capital Outlay	95.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	302,876.67

Direct Costs:	
General Fund	2,357,803.61
Less: Capital Outlay	8,187.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	171,494.86
Less: Capital Outlay	218.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,520,892.43

Special Education Indirect Cost Rate: **12.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30050
Report R0416

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Indirect Costs (Operations & Maintenance):	
General Fund	258,357.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,933.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	261,290.52

Direct Costs:	
General Fund	2,905,291.63
Less: Capital Outlay	5,822.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	204,215.91
Less: Capital Outlay	35,482.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,068,202.58

Special Education Indirect Cost Rate: **8.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30060
Report R0416

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Indirect Costs (Operations & Maintenance):	
General Fund	505,899.61
Less: Capital Outlay	639.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	505,260.28

Direct Costs:	
General Fund	4,778,862.84
Less: Capital Outlay	10,116.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	252,580.28
Less: Capital Outlay	1,001.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,020,324.65

Special Education Indirect Cost Rate: **10.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30070
Report R0416

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Indirect Costs (Operations & Maintenance):	
General Fund	689,608.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	689,608.46

Direct Costs:	
General Fund	6,068,187.17
Less: Capital Outlay	19,738.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	379,847.00
Less: Capital Outlay	735.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,427,559.73

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30080
Report R0416

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Indirect Costs (Operations & Maintenance):	
General Fund	357,933.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	357,933.80

Direct Costs:	
General Fund	2,449,557.38
Less: Capital Outlay	5,450.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,002.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,619,109.80

Special Education Indirect Cost Rate: **13.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30901
Report R0416

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	113,680.49
Less: Capital Outlay	31,692.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	81,987.75

Direct Costs:	
General Fund	638,994.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	638,994.67

Special Education Indirect Cost Rate: **12.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 30902
Report R0416

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	198,136.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	198,136.00

Direct Costs:	
General Fund	1,958,839.00
Less: Capital Outlay	4,856.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,953,983.00

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31010
Report R0416

Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Indirect Costs (Operations & Maintenance):	
General Fund	582,444.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	582,444.46

Direct Costs:	
General Fund	5,825,169.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	281,781.59
Less: Capital Outlay	751.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,106,199.75

Special Education Indirect Cost Rate: **9.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31020
Report R0416

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Indirect Costs (Operations & Maintenance):	
General Fund	526,240.04
Less: Capital Outlay	59,196.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,467.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	469,511.66

Direct Costs:	
General Fund	3,089,786.49
Less: Capital Outlay	1,170.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,198.59
Less: Capital Outlay	2,552.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,307,261.66

Special Education Indirect Cost Rate: **14.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31030
Report R0416

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Indirect Costs (Operations & Maintenance):	
General Fund	1,321,052.86
Less: Capital Outlay	56,341.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	42,514.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,307,225.59

Direct Costs:	
General Fund	10,920,831.14
Less: Capital Outlay	46,041.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	777,741.62
Less: Capital Outlay	11,856.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,640,674.94

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31050
Report R0416

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Indirect Costs (Operations & Maintenance):	
General Fund	181,007.78
Less: Capital Outlay	640.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	180,366.95

Direct Costs:	
General Fund	1,997,050.40
Less: Capital Outlay	21,055.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	118,279.37
Less: Capital Outlay	776.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,093,498.44

Special Education Indirect Cost Rate: **8.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31070
Report R0416

Elm River Township School District
3999 E. WINONA RD
TOIVOLA, MI 49965

Indirect Costs (Operations & Maintenance):	
General Fund	63,286.00
Less: Capital Outlay	823.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	62,463.00

Direct Costs:	
General Fund	210,762.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	28,910.00
Less: Capital Outlay	18.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	239,654.00

Special Education Indirect Cost Rate: **26.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31100
Report R0416

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Indirect Costs (Operations & Maintenance):	
General Fund	212,332.96
Less: Capital Outlay	10,063.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	202,269.96

Direct Costs:	
General Fund	2,169,890.09
Less: Capital Outlay	10,585.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	115,829.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,275,134.95

Special Education Indirect Cost Rate: **8.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31110
Report R0416

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Indirect Costs (Operations & Maintenance):	
General Fund	833,602.88
Less: Capital Outlay	30,023.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	803,579.35

Direct Costs:	
General Fund	9,000,610.99
Less: Capital Outlay	43,945.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	731,362.95
Less: Capital Outlay	23,483.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,664,544.55

Special Education Indirect Cost Rate: **8.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31130
Report R0416

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Indirect Costs (Operations & Maintenance):	
General Fund	407,760.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	407,760.70

Direct Costs:	
General Fund	3,870,915.93
Less: Capital Outlay	17,724.63
Less: Facilities Acquisition	9,924.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,986.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,120,252.88

Special Education Indirect Cost Rate: **9.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 31140
Report R0416

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Indirect Costs (Operations & Maintenance):	
General Fund	83,589.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,589.00

Direct Costs:	
General Fund	1,080,885.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	64,799.00
Less: Capital Outlay	1,057.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,144,627.00

Special Education Indirect Cost Rate: **7.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32010
Report R0416

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	831,914.83
Less: Capital Outlay	7,993.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,526.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	833,448.78

Direct Costs:	
General Fund	8,434,934.62
Less: Capital Outlay	67,599.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	513,692.23
Less: Capital Outlay	5,564.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,875,462.79

Special Education Indirect Cost Rate: **9.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32030
Report R0416

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725

Indirect Costs (Operations & Maintenance):	
General Fund	224,323.50
Less: Capital Outlay	369.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,611.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	236,564.80

Direct Costs:	
General Fund	2,134,621.96
Less: Capital Outlay	9,397.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	113,847.94
Less: Capital Outlay	539.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,238,533.52

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32040
Report R0416

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	20,668.99
Less: Capital Outlay	1,125.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,543.99

Direct Costs:	
General Fund	187,331.98
Less: Capital Outlay	3,600.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	183,731.16

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32050
Report R0416

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Indirect Costs (Operations & Maintenance):	
General Fund	664,491.73
Less: Capital Outlay	9,819.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,238.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	673,910.55

Direct Costs:	
General Fund	7,350,422.86
Less: Capital Outlay	21,135.50
Less: Facilities Acquisition	9,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,681.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,702,768.70

Special Education Indirect Cost Rate: **8.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32060
Report R0416

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	566,855.89
Less: Capital Outlay	6,323.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,886.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	562,418.41

Direct Costs:	
General Fund	3,656,299.88
Less: Capital Outlay	71,514.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	234,169.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,818,955.26

Special Education Indirect Cost Rate: **14.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32080
Report R0416

North Huron School District
21 MAIN ST
KINDE, MI 48445

Indirect Costs (Operations & Maintenance):	
General Fund	348,668.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	348,668.65

Direct Costs:	
General Fund	3,666,649.60
Less: Capital Outlay	221,865.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	216,743.62
Less: Capital Outlay	1,128.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,660,400.00

Special Education Indirect Cost Rate: **9.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32090
Report R0416

Owendale-Gagetown Area School District
7166 EAST MAIN ST
OWENDALE, MI 48754

Indirect Costs (Operations & Maintenance):	
General Fund	166,715.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	166,715.51

Direct Costs:	
General Fund	1,545,228.65
Less: Capital Outlay	4,553.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,111.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,660,787.28

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32130
Report R0416

Port Hope Community Schools
7840 PORTLAND RD
PORT HOPE, MI 48468

Indirect Costs (Operations & Maintenance):	
General Fund	142,345.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,345.78

Direct Costs:	
General Fund	760,368.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,425.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	811,793.65

Special Education Indirect Cost Rate: **17.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32170
Report R0416

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Indirect Costs (Operations & Maintenance):	
General Fund	561,991.82
Less: Capital Outlay	82,962.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	479,028.96

Direct Costs:	
General Fund	6,418,676.21
Less: Capital Outlay	16,561.04
Less: Facilities Acquisition	22,441.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	343,141.49
Less: Capital Outlay	6,727.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,716,088.49

Special Education Indirect Cost Rate: **7.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32260
Report R0416

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	12,161.77
Less: Capital Outlay	274.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,886.80

Direct Costs:	
General Fund	152,535.96
Less: Capital Outlay	715.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	151,820.96

Special Education Indirect Cost Rate: **7.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32610
Report R0416

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	9,849.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,849.30

Direct Costs:	
General Fund	130,950.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	130,950.22

Special Education Indirect Cost Rate: **7.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32620
Report R0416

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	16,059.53
Less: Capital Outlay	1,456.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,602.68

Direct Costs:	
General Fund	159,510.71
Less: Capital Outlay	1,950.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	157,560.71

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32630
Report R0416

Sigel Township S/D #6
4499 KIPPER RD
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	5,897.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,897.16

Direct Costs:	
General Fund	111,174.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	111,174.56

Special Education Indirect Cost Rate: **5.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 32650
Report R0416

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	20,821.37
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,821.37

Direct Costs:	
General Fund	185,972.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	185,972.34

Special Education Indirect Cost Rate: **11.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33010
Report R0416

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):	
General Fund	3,222,137.61
Less: Capital Outlay	12,389.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	49,365.54
Less: Capital Outlay	33,900.00
Total Indirect (less Capital)	3,225,213.74

Direct Costs:	
General Fund	31,767,645.13
Less: Capital Outlay	72,720.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,136,664.13
Less: Capital Outlay	1,853.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,829,735.74

Special Education Indirect Cost Rate: **9.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33020
Report R0416

Lansing Public School District
519 WEST KALAMAZOO ST
LANSING, MI 48933

Indirect Costs (Operations & Maintenance):	
General Fund	13,990,365.09
Less: Capital Outlay	2,161.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	68,864.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,057,067.27

Direct Costs:	
General Fund	136,148,053.23
Less: Capital Outlay	289,240.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,651,335.63
Less: Capital Outlay	38,850.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	142,471,297.73

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33040
Report R0416

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Indirect Costs (Operations & Maintenance):	
General Fund	646,373.07
Less: Capital Outlay	5,423.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	640,949.56

Direct Costs:	
General Fund	6,735,430.37
Less: Capital Outlay	41,055.74
Less: Facilities Acquisition	4,269.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	411,923.21
Less: Capital Outlay	6,045.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,095,982.82

Special Education Indirect Cost Rate: **9.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33060
Report R0416

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Indirect Costs (Operations & Maintenance):	
General Fund	2,576,224.49
Less: Capital Outlay	8,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	30,888.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,598,713.39

Direct Costs:	
General Fund	23,434,273.04
Less: Capital Outlay	224,647.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	920,145.14
Less: Capital Outlay	12,446.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,117,324.23

Special Education Indirect Cost Rate: **10.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33070
Report R0416

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Indirect Costs (Operations & Maintenance):	
General Fund	4,766,230.21
Less: Capital Outlay	30,393.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,478.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,740,315.40

Direct Costs:	
General Fund	52,511,320.07
Less: Capital Outlay	165,495.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,110,430.72
Less: Capital Outlay	12,935.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,443,320.40

Special Education Indirect Cost Rate: **8.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33100
Report R0416

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	1,245,589.54
Less: Capital Outlay	148,566.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,097,023.37

Direct Costs:	
General Fund	11,309,214.53
Less: Capital Outlay	190,627.64
Less: Facilities Acquisition	73,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	626,041.68
Less: Capital Outlay	10,914.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,660,614.06

Special Education Indirect Cost Rate: **9.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33130
Report R0416

Mason Public Schools (Ingham)
400 S CEDAR ST
MASON, MI 48854

Indirect Costs (Operations & Maintenance):	
General Fund	2,333,681.88
Less: Capital Outlay	14,202.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,319,479.68

Direct Costs:	
General Fund	24,997,475.76
Less: Capital Outlay	349,881.14
Less: Facilities Acquisition	9,393.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,422,184.65
Less: Capital Outlay	11,295.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,049,090.57

Special Education Indirect Cost Rate: **8.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33170
Report R0416

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):	
General Fund	3,560,656.03
Less: Capital Outlay	10,909.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,549,746.56

Direct Costs:	
General Fund	34,622,827.09
Less: Capital Outlay	26,086.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,553,349.15
Less: Capital Outlay	36,130.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,113,959.42

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33200
Report R0416

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

Indirect Costs (Operations & Maintenance):	
General Fund	1,455,023.77
Less: Capital Outlay	7,038.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,447,985.09

Direct Costs:	
General Fund	12,344,767.14
Less: Capital Outlay	52,755.20
Less: Facilities Acquisition	1,407.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	643,957.49
Less: Capital Outlay	18,030.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,916,531.38

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33215
Report R0416

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):	
General Fund	3,045,422.50
Less: Capital Outlay	33,640.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,012,081.63

Direct Costs:	
General Fund	26,882,086.24
Less: Capital Outlay	263,999.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,110,754.91
Less: Capital Outlay	10,032.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,718,809.09

Special Education Indirect Cost Rate: **10.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33220
Report R0416

Webberville Community Schools
309 EAST GRAND RIVER RD
WEBBERVILLE, MI 48892

Indirect Costs (Operations & Maintenance):	
General Fund	623,905.81
Less: Capital Outlay	23,242.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	600,663.81

Direct Costs:	
General Fund	5,202,824.23
Less: Capital Outlay	45,178.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,781.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,400,427.75

Special Education Indirect Cost Rate: **11.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33230
Report R0416

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Indirect Costs (Operations & Maintenance):	
General Fund	1,614,415.37
Less: Capital Outlay	1,010.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,613,405.37

Direct Costs:	
General Fund	15,134,765.64
Less: Capital Outlay	55,624.85
Less: Facilities Acquisition	3,969.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	518,347.81
Less: Capital Outlay	5,732.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,587,786.93

Special Education Indirect Cost Rate: **10.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33901
Report R0416

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	95,865.40
Less: Capital Outlay	12,578.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,286.41

Direct Costs:	
General Fund	1,236,984.20
Less: Capital Outlay	676.87
Less: Facilities Acquisition	56,948.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	85,190.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,264,548.50

Special Education Indirect Cost Rate: **6.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33902
Report R0416

El-Hajj Malik El-Shabazz Academy
1028 WEST BARNES AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	206,495.11
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	206,495.11

Direct Costs:	
General Fund	2,917,341.74
Less: Capital Outlay	38,987.08
Less: Facilities Acquisition	43,077.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	344,211.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,179,488.07

Special Education Indirect Cost Rate: **6.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33904
Report R0416

Mid-Michigan Leadership Academy
730 WEST MAPLE ST
LANSING, MI 48906

Indirect Costs (Operations & Maintenance):	
General Fund	272,958.44
Less: Capital Outlay	8,658.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	264,300.27

Direct Costs:	
General Fund	1,819,534.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	122,856.54
Less: Capital Outlay	13,838.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,928,553.14

Special Education Indirect Cost Rate: **13.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33906
Report R0416

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	67,562.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	67,562.79

Direct Costs:	
General Fund	676,244.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	24,762.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	701,006.23

Special Education Indirect Cost Rate: **9.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33909
Report R0416

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):	
General Fund	1,248,452.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,248,452.00

Direct Costs:	
General Fund	4,544,441.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	229,283.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,773,724.00

Special Education Indirect Cost Rate: **26.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33910
Report R0416

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	1,339,681.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,339,681.00

Direct Costs:	
General Fund	4,038,200.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	293,904.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,332,104.00

Special Education Indirect Cost Rate: **30.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33911
Report R0416

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):	
General Fund	63,748.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	63,748.19

Direct Costs:	
General Fund	7,262,459.74
Less: Capital Outlay	421,550.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,840,909.65

Special Education Indirect Cost Rate: **0.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 33913
Report R0416

Nexus Academy of Lansing
2175 University Park Drive
Okemos, MI 48864

Indirect Costs (Operations & Maintenance):	
General Fund	276,583.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	276,583.57

Direct Costs:	
General Fund	956,081.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	956,081.07

Special Education Indirect Cost Rate: **28.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34010
Report R0416

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	2,210,046.03
Less: Capital Outlay	10,844.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,199,202.03

Direct Costs:	
General Fund	23,653,705.03
Less: Capital Outlay	138,286.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,505,295.59
Less: Capital Outlay	7,955.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,012,757.75

Special Education Indirect Cost Rate: **8.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34040
Report R0416

Palo Community School District
P.O. Box 338
Palo, MI 48870

Indirect Costs (Operations & Maintenance):	
General Fund	97,201.31
Less: Capital Outlay	1,915.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	95,285.87

Direct Costs:	
General Fund	628,328.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	48,571.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	676,900.10

Special Education Indirect Cost Rate: **14.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34080
Report R0416

Belding Area School District
850 HALL ST
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):	
General Fund	1,658,155.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,658,155.23

Direct Costs:	
General Fund	15,791,099.21
Less: Capital Outlay	30,547.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	802,189.82
Less: Capital Outlay	21,129.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,541,612.21

Special Education Indirect Cost Rate: **10.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34090
Report R0416

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Indirect Costs (Operations & Maintenance):	
General Fund	1,516,914.74
Less: Capital Outlay	29,983.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,486,931.42

Direct Costs:	
General Fund	15,258,731.65
Less: Capital Outlay	116,371.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	761,346.63
Less: Capital Outlay	6,759.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,896,946.42

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34110
Report R0416

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Indirect Costs (Operations & Maintenance):	
General Fund	1,377,357.32
Less: Capital Outlay	32,679.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,344,678.32

Direct Costs:	
General Fund	15,360,667.47
Less: Capital Outlay	209,843.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	688,032.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,838,856.88

Special Education Indirect Cost Rate: **8.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34120
Report R0416

Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

Indirect Costs (Operations & Maintenance):	
General Fund	731,327.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	731,327.33

Direct Costs:	
General Fund	8,097,749.24
Less: Capital Outlay	4,267.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	352,910.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,446,391.93

Special Education Indirect Cost Rate: **8.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34140
Report R0416

Berlin Township S/D #3
6679 SOUTH STATE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	26,987.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	26,987.00

Direct Costs:	
General Fund	207,243.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	207,243.00

Special Education Indirect Cost Rate: **13.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34340
Report R0416

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	25,117.21
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	25,117.21

Direct Costs:	
General Fund	239,398.32
Less: Capital Outlay	5,555.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	233,842.44

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 34360
Report R0416

Ionia Township S/D #2
2120 NORTH STATE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	16,406.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,406.72

Direct Costs:	
General Fund	118,530.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	118,530.31

Special Education Indirect Cost Rate: **13.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 35010
Report R0416

Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

Indirect Costs (Operations & Maintenance):	
General Fund	883,133.67
Less: Capital Outlay	2,037.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,080.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	885,175.95

Direct Costs:	
General Fund	10,300,310.27
Less: Capital Outlay	77,354.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,711.80
Less: Capital Outlay	740.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,871,926.77

Special Education Indirect Cost Rate: **8.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 35020
Report R0416

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Indirect Costs (Operations & Maintenance):	
General Fund	344,761.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	344,761.67

Direct Costs:	
General Fund	3,996,095.73
Less: Capital Outlay	225,408.30
Less: Facilities Acquisition	180,139.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	257,740.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,848,289.05

Special Education Indirect Cost Rate: **8.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 35030
Report R0416

Tawas Area Schools
245 WEST M 55
TAWAS CITY, MI 48763

Indirect Costs (Operations & Maintenance):	
General Fund	921,682.12
Less: Capital Outlay	13,355.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	908,326.42

Direct Costs:	
General Fund	9,690,769.56
Less: Capital Outlay	250,368.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	544,177.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,984,577.87

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 35040
Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Indirect Costs (Operations & Maintenance):	
General Fund	581,512.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	581,512.17

Direct Costs:	
General Fund	7,809,839.66
Less: Capital Outlay	1,379.84
Less: Facilities Acquisition	2,415.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,660.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,456,704.94

Special Education Indirect Cost Rate: **6.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 35902
Report R0416

Alternative Educational Academy of Iosco County
1230 East U.S. 23
East Tawas, MI 48730

Indirect Costs (Operations & Maintenance):	
General Fund	426.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	426.72

Direct Costs:	
General Fund	181,998.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	181,998.56

Special Education Indirect Cost Rate: **0.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 36015
Report R0416

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Indirect Costs (Operations & Maintenance):	
General Fund	491,327.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	491,327.78

Direct Costs:	
General Fund	3,291,520.62
Less: Capital Outlay	14,600.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	261,964.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,538,884.88

Special Education Indirect Cost Rate: **13.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 36025
Report R0416

West Iron County Public Schools
601 GARFIELD AVE
IRON RIVER, MI 49935

Indirect Costs (Operations & Maintenance):	
General Fund	793,471.55
Less: Capital Outlay	5,794.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,805.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	814,483.09

Direct Costs:	
General Fund	6,915,979.32
Less: Capital Outlay	259,807.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	331,668.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,987,839.37

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 37010
Report R0416

Mt. Pleasant City School District
720 NORTH KINNEY AVE
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	2,137,422.35
Less: Capital Outlay	4,479.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	87,559.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,220,502.48

Direct Costs:	
General Fund	30,800,819.48
Less: Capital Outlay	368,246.53
Less: Facilities Acquisition	6,248.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,123,317.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,549,641.74

Special Education Indirect Cost Rate: **7.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 37040
Report R0416

Beal City Public Schools
3180 WEST BEAL CITY RD
MT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	422,698.59
Less: Capital Outlay	2,500.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,392.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	421,590.55

Direct Costs:	
General Fund	5,220,615.75
Less: Capital Outlay	39,320.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	270,851.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,452,147.46

Special Education Indirect Cost Rate: **7.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 37060
Report R0416

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Indirect Costs (Operations & Maintenance):	
General Fund	1,482,178.52
Less: Capital Outlay	2,741.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,479,437.18

Direct Costs:	
General Fund	13,511,034.17
Less: Capital Outlay	370,147.28
Less: Facilities Acquisition	14,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,798.86
Less: Capital Outlay	3,259.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,790,926.75

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 37901
Report R0416

Renaissance Public School Academy
2797 SOUTH ISABELLA RD
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	268,308.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	268,308.00

Direct Costs:	
General Fund	6,213,789.00
Less: Capital Outlay	7,948.00
Less: Facilities Acquisition	4,043,433.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	110,617.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,273,025.00

Special Education Indirect Cost Rate: **11.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 37902
Report R0416

Morey Public School Academy
418 WEST BLANCHARD RD
SHEPHERD, MI 48883

Indirect Costs (Operations & Maintenance):	
General Fund	155,548.59
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	155,548.59

Direct Costs:	
General Fund	968,931.32
Less: Capital Outlay	13,269.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	50,808.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,006,470.68

Special Education Indirect Cost Rate: **15.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38010
Report R0416

Western School District
1400 S DEARING RD
PARMA, MI 49269

Indirect Costs (Operations & Maintenance):	
General Fund	1,625,800.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	51,592.84
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,677,393.46

Direct Costs:	
General Fund	22,794,092.41
Less: Capital Outlay	98,867.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	924,583.02
Less: Capital Outlay	25,543.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,594,264.42

Special Education Indirect Cost Rate: **7.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38020
Report R0416

Vandercook Lake Public Schools
1000 EAST GOLF AVE
JACKSON, MI 49203

Indirect Costs (Operations & Maintenance):	
General Fund	832,277.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	832,277.12

Direct Costs:	
General Fund	9,784,118.35
Less: Capital Outlay	19,552.02
Less: Facilities Acquisition	61,133.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	516,887.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,220,320.37

Special Education Indirect Cost Rate: **8.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38040
Report R0416

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Indirect Costs (Operations & Maintenance):	
General Fund	1,082,142.79
Less: Capital Outlay	1,736.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,080,406.34

Direct Costs:	
General Fund	11,104,897.37
Less: Capital Outlay	1,115.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	578,712.33
Less: Capital Outlay	10,105.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,672,388.48

Special Education Indirect Cost Rate: **9.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38050
Report R0416

Grass Lake Community Schools
899 SOUTH UNION ST
GRASS LAKE, MI 49240

Indirect Costs (Operations & Maintenance):	
General Fund	1,010,460.85
Less: Capital Outlay	2,494.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,007,966.10

Direct Costs:	
General Fund	9,993,282.19
Less: Capital Outlay	74,554.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,902.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,415,629.76

Special Education Indirect Cost Rate: **9.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38080
Report R0416

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Indirect Costs (Operations & Maintenance):	
General Fund	670,718.31
Less: Capital Outlay	17,248.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	653,470.31

Direct Costs:	
General Fund	6,066,081.25
Less: Capital Outlay	21,505.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	432,854.73
Less: Capital Outlay	9,319.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,468,110.94

Special Education Indirect Cost Rate: **10.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38090
Report R0416

East Jackson Community Schools
1404 NORTH SUTTON RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):	
General Fund	1,154,381.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,154,381.10

Direct Costs:	
General Fund	8,887,046.49
Less: Capital Outlay	1,488.86
Less: Facilities Acquisition	1,531.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	550,230.79
Less: Capital Outlay	26,049.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,408,207.15

Special Education Indirect Cost Rate: **12.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38100
Report R0416

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Indirect Costs (Operations & Maintenance):	
General Fund	946,707.91
Less: Capital Outlay	1,044.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	945,663.48

Direct Costs:	
General Fund	9,296,386.07
Less: Capital Outlay	112,807.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,755.65
Less: Capital Outlay	5,579.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,606,754.86

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38120
Report R0416

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Indirect Costs (Operations & Maintenance):	
General Fund	1,186,987.76
Less: Capital Outlay	23,757.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,163,230.65

Direct Costs:	
General Fund	10,519,780.72
Less: Capital Outlay	160,772.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	719,020.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,078,028.73

Special Education Indirect Cost Rate: **10.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38130
Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Indirect Costs (Operations & Maintenance):	
General Fund	1,018,508.38
Less: Capital Outlay	2,105.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,016,403.38

Direct Costs:	
General Fund	11,117,504.60
Less: Capital Outlay	97,783.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	603,188.13
Less: Capital Outlay	51,126.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,571,782.70

Special Education Indirect Cost Rate: **8.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38140
Report R0416

Northwest Community Schools
6900 RIVES JUNCTION ROAD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	2,167,316.45
Less: Capital Outlay	23,968.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,606.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,161,954.37

Direct Costs:	
General Fund	20,478,465.45
Less: Capital Outlay	35,404.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,089,714.38
Less: Capital Outlay	31,825.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,500,949.48

Special Education Indirect Cost Rate: **10.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38150
Report R0416

Springport Public Schools
PO BOX 100
Springport, MI 49284

Indirect Costs (Operations & Maintenance):	
General Fund	958,805.18
Less: Capital Outlay	8,898.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,020.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	957,927.37

Direct Costs:	
General Fund	8,100,790.92
Less: Capital Outlay	58,051.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	512,728.53
Less: Capital Outlay	5,556.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,549,910.65

Special Education Indirect Cost Rate: **11.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38170
Report R0416

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	4,016,254.54
Less: Capital Outlay	16,863.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	180,129.58
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,179,520.20

Direct Costs:	
General Fund	53,894,680.20
Less: Capital Outlay	20,766.44
Less: Facilities Acquisition	61,820.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,110,583.58
Less: Capital Outlay	14,635.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,908,041.66

Special Education Indirect Cost Rate: **7.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38901
Report R0416

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	143,716.43
Less: Capital Outlay	1,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,716.43

Direct Costs:	
General Fund	1,891,014.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,891,014.85

Special Education Indirect Cost Rate: **7.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 38902
Report R0416

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	1,058,846.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,058,846.00

Direct Costs:	
General Fund	4,550,244.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	226,771.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,777,015.00

Special Education Indirect Cost Rate: **22.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39010
Report R0416

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Indirect Costs (Operations & Maintenance):	
General Fund	11,071,438.42
Less: Capital Outlay	15,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	465,576.89
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,521,515.31

Direct Costs:	
General Fund	121,203,372.86
Less: Capital Outlay	450,577.06
Less: Facilities Acquisition	16,260.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,525,621.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	127,262,156.92

Special Education Indirect Cost Rate: **9.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39020
Report R0416

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Indirect Costs (Operations & Maintenance):	
General Fund	515,500.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	985.23
Less: Capital Outlay	0.00
Total Indirect (less Capital)	516,485.57

Direct Costs:	
General Fund	4,465,517.15
Less: Capital Outlay	140,693.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	241,438.63
Less: Capital Outlay	827.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,565,434.42

Special Education Indirect Cost Rate: **11.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39030
Report R0416

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Indirect Costs (Operations & Maintenance):	
General Fund	1,726,425.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,620.78
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,728,045.97

Direct Costs:	
General Fund	18,142,718.98
Less: Capital Outlay	25,741.09
Less: Facilities Acquisition	1,516.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	821,374.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,936,835.68

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39050
Report R0416

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Indirect Costs (Operations & Maintenance):	
General Fund	1,082,323.76
Less: Capital Outlay	26,278.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,056,045.25

Direct Costs:	
General Fund	9,302,568.29
Less: Capital Outlay	144,314.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	468,707.30
Less: Capital Outlay	2,636.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,624,324.58

Special Education Indirect Cost Rate: **10.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39065
Report R0416

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

Indirect Costs (Operations & Maintenance):	
General Fund	2,216,172.03
Less: Capital Outlay	5,744.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,210,427.67

Direct Costs:	
General Fund	25,232,625.02
Less: Capital Outlay	396,513.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	915,574.52
Less: Capital Outlay	30,051.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,721,634.79

Special Education Indirect Cost Rate: **8.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39130
Report R0416

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Indirect Costs (Operations & Maintenance):	
General Fund	1,590,456.77
Less: Capital Outlay	28,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,562,256.77

Direct Costs:	
General Fund	14,483,573.84
Less: Capital Outlay	23,776.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	752,032.92
Less: Capital Outlay	1,134.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,210,696.55

Special Education Indirect Cost Rate: **10.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39140
Report R0416

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Indirect Costs (Operations & Maintenance):	
General Fund	7,407,741.32
Less: Capital Outlay	96,469.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,355.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,316,627.18

Direct Costs:	
General Fund	70,927,714.53
Less: Capital Outlay	952,962.07
Less: Facilities Acquisition	32,429.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,778,310.44
Less: Capital Outlay	90,819.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,629,814.13

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39160
Report R0416

Schoolcraft Community Schools
551 EAST LYONS ST
SCHOOLCRAFT, MI 49087

Indirect Costs (Operations & Maintenance):	
General Fund	973,565.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	973,565.50

Direct Costs:	
General Fund	7,954,597.18
Less: Capital Outlay	1,322.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	362,108.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,315,383.03

Special Education Indirect Cost Rate: **11.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39170
Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Indirect Costs (Operations & Maintenance):	
General Fund	2,010,286.42
Less: Capital Outlay	48,372.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,961,913.79

Direct Costs:	
General Fund	20,565,789.14
Less: Capital Outlay	193,791.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,018,369.95
Less: Capital Outlay	42,995.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,347,372.63

Special Education Indirect Cost Rate: **9.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39903
Report R0416

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Indirect Costs (Operations & Maintenance):	
General Fund	335,807.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	335,807.70

Direct Costs:	
General Fund	1,471,878.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	76,358.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,548,236.17

Special Education Indirect Cost Rate: **21.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39905
Report R0416

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):	
General Fund	1,042,424.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,042,424.00

Direct Costs:	
General Fund	4,131,112.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	166,768.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,297,880.00

Special Education Indirect Cost Rate: **24.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39906
Report R0416

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	0.00

Direct Costs:	
General Fund	521,739.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	521,739.44

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39907
Report R0416

Forest Academy
5196 Comstock Ave
Kalamazoo, MI 49048

Indirect Costs (Operations & Maintenance):	
General Fund	259,877.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	259,877.06

Direct Costs:	
General Fund	1,001,914.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	50,279.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,052,194.28

Special Education Indirect Cost Rate: **24.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 39908
Report R0416

Evergreen Academy
2121 HUDSON AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):	
General Fund	202,758.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	202,758.22

Direct Costs:	
General Fund	337,351.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,783.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	346,134.88

Special Education Indirect Cost Rate: **58.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 40020
Report R0416

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Indirect Costs (Operations & Maintenance):	
General Fund	474,965.03
Less: Capital Outlay	24,137.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	450,827.09

Direct Costs:	
General Fund	4,959,934.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,111.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,287,045.60

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 40040
Report R0416

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646

Indirect Costs (Operations & Maintenance):	
General Fund	1,371,920.05
Less: Capital Outlay	1,149.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,665.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,372,436.05

Direct Costs:	
General Fund	12,407,162.38
Less: Capital Outlay	117,632.62
Less: Facilities Acquisition	119,415.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	818,830.90
Less: Capital Outlay	24,375.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,964,570.15

Special Education Indirect Cost Rate: **10.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 40060
Report R0416

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Indirect Costs (Operations & Maintenance):	
General Fund	18,914.09
Less: Capital Outlay	384.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,529.79

Direct Costs:	
General Fund	325,940.66
Less: Capital Outlay	809.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	325,130.82

Special Education Indirect Cost Rate: **5.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41010
Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Indirect Costs (Operations & Maintenance):	
General Fund	19,654,040.23
Less: Capital Outlay	23,121.99
Special Education Fund	1,320,358.98
Less: Capital Outlay	0.00
School Lunch Fund	1,027,890.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,979,167.86

Direct Costs:	
General Fund	186,895,142.58
Less: Capital Outlay	218,384.45
Less: Facilities Acquisition	1,646,549.91
Special Education Fund	35,715,982.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,903,852.27
Less: Capital Outlay	124,698.24
Less: Facilities Acquisition	608,405.79
Total Direct (less Capital)	230,916,938.93

Special Education Indirect Cost Rate: **9.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41020
Report R0416

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	2,134,691.06
Less: Capital Outlay	84,147.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,050,543.31

Direct Costs:	
General Fund	20,033,972.52
Less: Capital Outlay	13,080.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,680,156.09
Less: Capital Outlay	156,687.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,544,360.58

Special Education Indirect Cost Rate: **9.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41025
Report R0416

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):	
General Fund	2,525,467.93
Less: Capital Outlay	17,613.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,507,854.13

Direct Costs:	
General Fund	30,281,320.28
Less: Capital Outlay	228,711.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,175,606.94
Less: Capital Outlay	4,196.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,224,018.50

Special Education Indirect Cost Rate: **8.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41026
Report R0416

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):	
General Fund	3,269,053.69
Less: Capital Outlay	37,495.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,486.63
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,235,044.42

Direct Costs:	
General Fund	42,044,743.56
Less: Capital Outlay	853,569.35
Less: Facilities Acquisition	240,499.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,589,961.44
Less: Capital Outlay	167,583.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,373,053.62

Special Education Indirect Cost Rate: **7.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41040
Report R0416

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	3,505,949.26
Less: Capital Outlay	45,305.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,621.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,463,265.34

Direct Costs:	
General Fund	29,386,886.83
Less: Capital Outlay	326,478.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,426,974.34
Less: Capital Outlay	15,132.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,472,249.85

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41050
Report R0416

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

Indirect Costs (Operations & Maintenance):	
General Fund	3,468,963.48
Less: Capital Outlay	4,678.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	204,660.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,668,945.49

Direct Costs:	
General Fund	38,202,133.11
Less: Capital Outlay	267,422.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,465,882.23
Less: Capital Outlay	39,013.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,361,580.05

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41070
Report R0416

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):	
General Fund	2,278,119.25
Less: Capital Outlay	27,939.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,250,179.44

Direct Costs:	
General Fund	28,937,244.10
Less: Capital Outlay	162,858.19
Less: Facilities Acquisition	16,957.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,373,652.18
Less: Capital Outlay	95,052.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,036,029.06

Special Education Indirect Cost Rate: **7.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41080
Report R0416

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Indirect Costs (Operations & Maintenance):	
General Fund	1,295,154.09
Less: Capital Outlay	1,410.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,293,743.63

Direct Costs:	
General Fund	19,916,753.97
Less: Capital Outlay	7,050.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,820.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,776,523.85

Special Education Indirect Cost Rate: **6.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41090
Report R0416

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Indirect Costs (Operations & Maintenance):	
General Fund	1,996,550.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,996,550.71

Direct Costs:	
General Fund	26,374,467.23
Less: Capital Outlay	168,634.19
Less: Facilities Acquisition	39,670.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,327.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,438,489.87

Special Education Indirect Cost Rate: **7.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41110
Report R0416

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):	
General Fund	8,533,757.61
Less: Capital Outlay	51,147.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,482,610.61

Direct Costs:	
General Fund	92,040,566.46
Less: Capital Outlay	243,714.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,488,010.27
Less: Capital Outlay	4,765.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	94,280,097.15

Special Education Indirect Cost Rate: **9.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41120
Report R0416

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Indirect Costs (Operations & Maintenance):	
General Fund	1,234,619.71
Less: Capital Outlay	43,162.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,191,457.49

Direct Costs:	
General Fund	18,358,210.73
Less: Capital Outlay	690,744.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,409,525.08
Less: Capital Outlay	113,837.33
Less: Facilities Acquisition	44,036.29
Total Direct (less Capital)	18,919,118.09

Special Education Indirect Cost Rate: **6.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41130
Report R0416

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Indirect Costs (Operations & Maintenance):	
General Fund	4,333,361.30
Less: Capital Outlay	82,599.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,930.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,254,691.97

Direct Costs:	
General Fund	47,983,813.16
Less: Capital Outlay	764,413.81
Less: Facilities Acquisition	23,086.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,779,309.10
Less: Capital Outlay	114,643.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,860,978.61

Special Education Indirect Cost Rate: **8.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41140
Report R0416

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	1,556,820.94
Less: Capital Outlay	22,680.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,278.91
Less: Capital Outlay	2,851.57
Total Indirect (less Capital)	1,550,568.11

Direct Costs:	
General Fund	20,603,536.81
Less: Capital Outlay	315,038.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,298,174.31
Less: Capital Outlay	2,440.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,584,232.31

Special Education Indirect Cost Rate: **7.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41145
Report R0416

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):	
General Fund	2,482,383.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,482,383.09

Direct Costs:	
General Fund	28,423,017.75
Less: Capital Outlay	2,111.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,421,446.50
Less: Capital Outlay	3,848.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,838,503.66

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41150
Report R0416

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Indirect Costs (Operations & Maintenance):	
General Fund	1,236,800.55
Less: Capital Outlay	39,195.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,197,604.71

Direct Costs:	
General Fund	11,262,672.65
Less: Capital Outlay	143,409.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	556,276.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,675,540.30

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41160
Report R0416

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Indirect Costs (Operations & Maintenance):	
General Fund	7,827,866.47
Less: Capital Outlay	12,610.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,815,256.47

Direct Costs:	
General Fund	79,189,055.42
Less: Capital Outlay	432,848.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,890,565.99
Less: Capital Outlay	65,980.28
Less: Facilities Acquisition	85,504.26
Total Direct (less Capital)	82,495,288.49

Special Education Indirect Cost Rate: **9.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41170
Report R0416

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Indirect Costs (Operations & Maintenance):	
General Fund	3,131,544.95
Less: Capital Outlay	127,125.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,004,419.07

Direct Costs:	
General Fund	30,598,648.72
Less: Capital Outlay	216,741.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,328,147.62
Less: Capital Outlay	46,560.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,663,493.61

Special Education Indirect Cost Rate: **9.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41210
Report R0416

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Indirect Costs (Operations & Maintenance):	
General Fund	6,132,380.43
Less: Capital Outlay	3,474.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,128,905.94

Direct Costs:	
General Fund	66,266,606.91
Less: Capital Outlay	817,354.79
Less: Facilities Acquisition	130,287.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,237,003.11
Less: Capital Outlay	4,339.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,551,628.11

Special Education Indirect Cost Rate: **9.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41240
Report R0416

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Indirect Costs (Operations & Maintenance):	
General Fund	1,858,746.08
Less: Capital Outlay	22,690.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,773.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,837,829.34

Direct Costs:	
General Fund	25,231,080.16
Less: Capital Outlay	454,319.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,038,351.75
Less: Capital Outlay	9,269.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,805,842.36

Special Education Indirect Cost Rate: **7.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41901
Report R0416

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Indirect Costs (Operations & Maintenance):	
General Fund	232,542.96
Less: Capital Outlay	11,915.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	220,627.73

Direct Costs:	
General Fund	2,807,042.36
Less: Capital Outlay	27,999.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,489.37
Less: Capital Outlay	669.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,941,862.88

Special Education Indirect Cost Rate: **7.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41904
Report R0416

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Indirect Costs (Operations & Maintenance):	
General Fund	367,394.81
Less: Capital Outlay	10,562.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	356,831.95

Direct Costs:	
General Fund	4,513,927.10
Less: Capital Outlay	42,088.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	255,930.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,727,768.69

Special Education Indirect Cost Rate: **7.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41905
Report R0416

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):	
General Fund	2,348,043.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,348,043.00

Direct Costs:	
General Fund	8,354,983.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	294,024.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,649,007.00

Special Education Indirect Cost Rate: **27.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41908
Report R0416

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	166,534.00
Less: Capital Outlay	43,477.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	123,056.58

Direct Costs:	
General Fund	1,796,441.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,796,441.15

Special Education Indirect Cost Rate: **6.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41909
Report R0416

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	1,109,756.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,109,756.00

Direct Costs:	
General Fund	5,136,631.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	332,484.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,469,115.00

Special Education Indirect Cost Rate: **20.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41910
Report R0416

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):	
General Fund	1,223,190.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,223,190.00

Direct Costs:	
General Fund	4,713,925.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,039.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,888,964.00

Special Education Indirect Cost Rate: **25.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41911
Report R0416

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):	
General Fund	161,736.00
Less: Capital Outlay	5,645.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	156,091.00

Direct Costs:	
General Fund	1,648,879.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,651.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,705,530.00

Special Education Indirect Cost Rate: **9.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41914
Report R0416

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):	
General Fund	1,078,111.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,078,111.00

Direct Costs:	
General Fund	5,130,880.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	194,805.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,325,685.00

Special Education Indirect Cost Rate: **20.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41915
Report R0416

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):	
General Fund	962,545.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	962,545.00

Direct Costs:	
General Fund	5,051,250.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,906.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,201,156.00

Special Education Indirect Cost Rate: **18.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41916
Report R0416

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	1,110,535.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,110,535.00

Direct Costs:	
General Fund	4,862,441.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	138,020.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,000,461.00

Special Education Indirect Cost Rate: **22.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41917
Report R0416

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):	
General Fund	464,641.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	464,641.18

Direct Costs:	
General Fund	4,260,750.61
Less: Capital Outlay	65,437.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	439,739.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,635,052.48

Special Education Indirect Cost Rate: **10.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41918
Report R0416

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):	
General Fund	222,642.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	222,642.75

Direct Costs:	
General Fund	1,979,710.40
Less: Capital Outlay	35,996.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,943,713.74

Special Education Indirect Cost Rate: **11.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41919
Report R0416

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):	
General Fund	1,388,794.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,388,794.00

Direct Costs:	
General Fund	4,663,466.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	313,590.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,977,056.00

Special Education Indirect Cost Rate: **27.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41920
Report R0416

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Indirect Costs (Operations & Maintenance):	
General Fund	1,137,456.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,137,456.00

Direct Costs:	
General Fund	4,453,259.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,170.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,572,429.00

Special Education Indirect Cost Rate: **24.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41921
Report R0416

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):	
General Fund	98,005.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	98,005.00

Direct Costs:	
General Fund	1,851,443.00
Less: Capital Outlay	7,058.00
Less: Facilities Acquisition	22,290.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,822,095.00

Special Education Indirect Cost Rate: **5.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41922
Report R0416

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

Indirect Costs (Operations & Maintenance):	
General Fund	468,396.00
Less: Capital Outlay	103,202.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	365,194.00

Direct Costs:	
General Fund	4,473,175.00
Less: Capital Outlay	174,517.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	83,177.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,381,835.00

Special Education Indirect Cost Rate: **8.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41923
Report R0416

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Indirect Costs (Operations & Maintenance):	
General Fund	566,305.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	566,305.88

Direct Costs:	
General Fund	1,957,831.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	72,866.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,030,697.80

Special Education Indirect Cost Rate: **27.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41924
Report R0416

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):	
General Fund	319,217.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	319,217.00

Direct Costs:	
General Fund	1,861,646.00
Less: Capital Outlay	7,828.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,590.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,865,408.00

Special Education Indirect Cost Rate: **17.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41925
Report R0416

Michigan Virtual Charter Academy
678 Front Avenue, NW, Suite 265
Grand Rapids, MI 49504

Indirect Costs (Operations & Maintenance):	
General Fund	88,130.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	88,130.00

Direct Costs:	
General Fund	6,928,872.00
Less: Capital Outlay	70,393.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,858,479.00

Special Education Indirect Cost Rate: **1.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41926
Report R0416

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):	
General Fund	475,212.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	475,212.00

Direct Costs:	
General Fund	2,552,616.00
Less: Capital Outlay	124,578.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	153,805.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,581,843.00

Special Education Indirect Cost Rate: **18.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41927
Report R0416

Grand Rapids Ellington Academy of Arts & Technology
670 BURTON ST SE
GRAND RAPIDS, MI 49507

Indirect Costs (Operations & Maintenance):	
General Fund	130,794.21
Less: Capital Outlay	3,923.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	126,871.21

Direct Costs:	
General Fund	1,386,879.99
Less: Capital Outlay	271,270.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,090.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,124,700.31

Special Education Indirect Cost Rate: **11.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41928
Report R0416

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):	
General Fund	1,258,964.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,258,964.00

Direct Costs:	
General Fund	4,123,938.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	122,068.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	205,237.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,207,107.00

Special Education Indirect Cost Rate: **29.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 41929
Report R0416

Nexus Academy of Grand Rapids
801 Broadway Avenue
Grand Rapids, MI 49504

Indirect Costs (Operations & Maintenance):	
General Fund	269,287.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	269,287.64

Direct Costs:	
General Fund	860,144.61
Less: Capital Outlay	1,460.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	858,684.61

Special Education Indirect Cost Rate: **31.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 42030
Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Indirect Costs (Operations & Maintenance):	
General Fund	38,782.91
Less: Capital Outlay	22,507.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,275.12

Direct Costs:	
General Fund	169,410.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	169,410.72

Special Education Indirect Cost Rate: **9.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 43040
Report R0416

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Indirect Costs (Operations & Maintenance):	
General Fund	541,865.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	541,865.07

Direct Costs:	
General Fund	6,584,191.51
Less: Capital Outlay	1,448.48
Less: Facilities Acquisition	53,899.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,978.52
Less: Capital Outlay	15,218.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,995,603.70

Special Education Indirect Cost Rate: **7.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44010
Report R0416

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):	
General Fund	3,490,464.94
Less: Capital Outlay	24,363.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,322.17
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,481,423.46

Direct Costs:	
General Fund	45,294,136.75
Less: Capital Outlay	513,723.76
Less: Facilities Acquisition	282,716.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,435,105.87
Less: Capital Outlay	6,859.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,925,943.03

Special Education Indirect Cost Rate: **7.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44020
Report R0416

Almont Community Schools
401 CHURCH ST
ALMONT, MI 48003

Indirect Costs (Operations & Maintenance):	
General Fund	967,313.90
Less: Capital Outlay	184.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	967,128.91

Direct Costs:	
General Fund	11,548,901.75
Less: Capital Outlay	190,827.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	399,474.17
Less: Capital Outlay	1,912.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,755,635.78

Special Education Indirect Cost Rate: **8.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44050
Report R0416

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Indirect Costs (Operations & Maintenance):	
General Fund	429,626.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	429,626.26

Direct Costs:	
General Fund	5,015,276.81
Less: Capital Outlay	17,998.00
Less: Facilities Acquisition	5,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	281,686.49
Less: Capital Outlay	15,513.95
Less: Facilities Acquisition	643.05
Total Direct (less Capital)	5,257,808.30

Special Education Indirect Cost Rate: **8.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44060
Report R0416

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Indirect Costs (Operations & Maintenance):	
General Fund	1,408,725.69
Less: Capital Outlay	23,273.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,934.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,392,387.40

Direct Costs:	
General Fund	16,512,585.11
Less: Capital Outlay	688,290.11
Less: Facilities Acquisition	113,653.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,103,582.44
Less: Capital Outlay	3,717.00
Less: Facilities Acquisition	67,044.32
Total Direct (less Capital)	16,743,462.17

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44090
Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Indirect Costs (Operations & Maintenance):	
General Fund	1,275,202.73
Less: Capital Outlay	13,031.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,262,171.41

Direct Costs:	
General Fund	19,200,192.01
Less: Capital Outlay	41,026.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	940,821.27
Less: Capital Outlay	72,507.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,027,479.06

Special Education Indirect Cost Rate: **6.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 44901
Report R0416

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):	
General Fund	320,055.11
Less: Capital Outlay	244.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	319,810.82

Direct Costs:	
General Fund	2,875,929.93
Less: Capital Outlay	6,198.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	99,240.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,968,971.82

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 45010
Report R0416

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Indirect Costs (Operations & Maintenance):	
General Fund	791,852.91
Less: Capital Outlay	23,839.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	768,013.52

Direct Costs:	
General Fund	8,724,877.25
Less: Capital Outlay	92,617.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	466,462.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,098,722.18

Special Education Indirect Cost Rate: **8.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 45020
Report R0416

Leland Public School District
P.O. Box 498
Leland, MI 49654

Indirect Costs (Operations & Maintenance):	
General Fund	493,620.88
Less: Capital Outlay	31,846.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	461,774.46

Direct Costs:	
General Fund	4,525,814.66
Less: Capital Outlay	179.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	224,009.86
Less: Capital Outlay	1,404.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,748,239.77

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 45040
Report R0416

Northport Public School District
P.O. Box 188
Northport, MI 49670

Indirect Costs (Operations & Maintenance):	
General Fund	409,260.57
Less: Capital Outlay	11,543.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	397,717.43

Direct Costs:	
General Fund	3,277,966.56
Less: Capital Outlay	80,999.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,637.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,346,604.49

Special Education Indirect Cost Rate: **11.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 45050
Report R0416

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682

Indirect Costs (Operations & Maintenance):	
General Fund	707,681.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	707,681.85

Direct Costs:	
General Fund	6,457,961.22
Less: Capital Outlay	24,770.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	249.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,433,439.96

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 45901
Report R0416

Leelanau Montessori Public School Academy
310 S. Elm Street
Suttons Bay, MI 49682

Indirect Costs (Operations & Maintenance):	
General Fund	87,397.99
Less: Capital Outlay	3,670.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,727.99

Direct Costs:	
General Fund	738,031.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	738,031.33

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46010
Report R0416

Adrian, School District of the City of
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):	
General Fund	2,922,571.68
Less: Capital Outlay	38,911.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,883,660.41

Direct Costs:	
General Fund	29,906,655.75
Less: Capital Outlay	126,517.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,726,304.54
Less: Capital Outlay	13,330.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,493,112.27

Special Education Indirect Cost Rate: **9.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46020
Report R0416

Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Indirect Costs (Operations & Maintenance):	
General Fund	906,623.93
Less: Capital Outlay	81,885.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	824,738.33

Direct Costs:	
General Fund	6,745,299.38
Less: Capital Outlay	131,366.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	445,041.27
Less: Capital Outlay	32,343.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,026,630.85

Special Education Indirect Cost Rate: **11.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46040
Report R0416

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Indirect Costs (Operations & Maintenance):	
General Fund	692,713.23
Less: Capital Outlay	13,942.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	678,770.55

Direct Costs:	
General Fund	9,593,971.39
Less: Capital Outlay	209,294.91
Less: Facilities Acquisition	59,381.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,797.35
Less: Capital Outlay	72,938.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,828,154.45

Special Education Indirect Cost Rate: **6.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46050
Report R0416

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Indirect Costs (Operations & Maintenance):	
General Fund	714,990.63
Less: Capital Outlay	62,568.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	652,422.44

Direct Costs:	
General Fund	6,415,632.14
Less: Capital Outlay	10,071.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	406,042.78
Less: Capital Outlay	21,669.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,789,934.26

Special Education Indirect Cost Rate: **9.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46060
Report R0416

Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

Indirect Costs (Operations & Maintenance):	
General Fund	829,682.12
Less: Capital Outlay	36,200.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	793,481.99

Direct Costs:	
General Fund	8,400,721.80
Less: Capital Outlay	195,826.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,988.07
Less: Capital Outlay	53,446.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,564,436.42

Special Education Indirect Cost Rate: **9.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46080
Report R0416

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Indirect Costs (Operations & Maintenance):	
General Fund	653,018.94
Less: Capital Outlay	1,333.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	651,685.93

Direct Costs:	
General Fund	6,827,527.61
Less: Capital Outlay	41,884.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	535,384.38
Less: Capital Outlay	65,123.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,255,903.91

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46090
Report R0416

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):	
General Fund	956,588.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	956,588.13

Direct Costs:	
General Fund	14,577,728.85
Less: Capital Outlay	179,713.72
Less: Facilities Acquisition	1,114,560.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	738,020.27
Less: Capital Outlay	48,927.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,972,547.43

Special Education Indirect Cost Rate: **6.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46100
Report R0416

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Indirect Costs (Operations & Maintenance):	
General Fund	586,288.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,288.00

Direct Costs:	
General Fund	5,221,370.70
Less: Capital Outlay	55,964.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,698.83
Less: Capital Outlay	21,161.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,544,943.30

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46110
Report R0416

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Indirect Costs (Operations & Maintenance):	
General Fund	1,100,267.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,100,267.02

Direct Costs:	
General Fund	11,166,969.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	714,083.90
Less: Capital Outlay	10,077.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,870,976.05

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46130
Report R0416

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Indirect Costs (Operations & Maintenance):	
General Fund	648,190.94
Less: Capital Outlay	1,737.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	646,453.09

Direct Costs:	
General Fund	6,994,651.52
Less: Capital Outlay	27,252.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	492,099.67
Less: Capital Outlay	1,134.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,458,365.13

Special Education Indirect Cost Rate: **8.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 46140
Report R0416

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

Indirect Costs (Operations & Maintenance):	
General Fund	1,989,786.17
Less: Capital Outlay	22,115.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,675.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,978,346.97

Direct Costs:	
General Fund	19,820,785.88
Less: Capital Outlay	96,509.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	889,370.78
Less: Capital Outlay	645.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,613,002.21

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47010
Report R0416

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

Indirect Costs (Operations & Maintenance):	
General Fund	4,255,367.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,255,367.08

Direct Costs:	
General Fund	46,696,743.21
Less: Capital Outlay	245,367.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,013,406.58
Less: Capital Outlay	45,219.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,419,562.55

Special Education Indirect Cost Rate: **8.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47030
Report R0416

Fowlerville Community Schools
7677 Sharpe Road, Suite A
Fowlerville, MI 48836

Indirect Costs (Operations & Maintenance):	
General Fund	2,113,167.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	990.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,114,157.98

Direct Costs:	
General Fund	21,429,281.95
Less: Capital Outlay	267,344.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,080,735.77
Less: Capital Outlay	1,182.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,241,490.80

Special Education Indirect Cost Rate: **9.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47060
Report R0416

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	4,951,359.04
Less: Capital Outlay	5,686.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,945,672.97

Direct Costs:	
General Fund	42,640,871.83
Less: Capital Outlay	71,577.13
Less: Facilities Acquisition	84,573.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,344,831.02
Less: Capital Outlay	50.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,829,502.56

Special Education Indirect Cost Rate: **11.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47070
Report R0416

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	5,137,680.97
Less: Capital Outlay	24,984.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,145.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,132,841.93

Direct Costs:	
General Fund	59,896,600.24
Less: Capital Outlay	705,751.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,291,136.94
Less: Capital Outlay	99,064.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	61,382,920.86

Special Education Indirect Cost Rate: **8.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47080
Report R0416

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Indirect Costs (Operations & Maintenance):	
General Fund	3,303,592.44
Less: Capital Outlay	11,494.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	50,616.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,342,715.03

Direct Costs:	
General Fund	30,550,956.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,069,252.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,620,209.51

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47901
Report R0416

Kensington Woods High School
3700 CLEARY DR
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	351,374.00
Less: Capital Outlay	2,639.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	348,735.00

Direct Costs:	
General Fund	909,148.00
Less: Capital Outlay	1,330.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	907,818.00

Special Education Indirect Cost Rate: **38.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47902
Report R0416

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	844,390.00
Less: Capital Outlay	6,769.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	837,621.00

Direct Costs:	
General Fund	6,096,827.00
Less: Capital Outlay	59,272.00
Less: Facilities Acquisition	81,821.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,955,734.00

Special Education Indirect Cost Rate: **14.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 47903
Report R0416

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Indirect Costs (Operations & Maintenance):	
General Fund	340,902.00
Less: Capital Outlay	11,643.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	329,259.00

Direct Costs:	
General Fund	1,634,079.00
Less: Capital Outlay	218,161.00
Less: Facilities Acquisition	66,311.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,349,607.00

Special Education Indirect Cost Rate: **24.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 48040
Report R0416

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Indirect Costs (Operations & Maintenance):	
General Fund	506,609.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	506,609.29

Direct Costs:	
General Fund	6,250,562.60
Less: Capital Outlay	1,410.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	360,959.39
Less: Capital Outlay	319.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,609,791.35

Special Education Indirect Cost Rate: **7.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49010
Report R0416

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):	
General Fund	546,919.64
Less: Capital Outlay	4,939.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	541,980.62

Direct Costs:	
General Fund	5,418,714.05
Less: Capital Outlay	14,038.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	324,191.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,728,867.10

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49020
Report R0416

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Indirect Costs (Operations & Maintenance):	
General Fund	7,674.35
Less: Capital Outlay	325.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,349.35

Direct Costs:	
General Fund	114,689.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	114,689.65

Special Education Indirect Cost Rate: **6.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49040
Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Indirect Costs (Operations & Maintenance):	
General Fund	317,135.97
Less: Capital Outlay	3,350.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	313,785.24

Direct Costs:	
General Fund	2,578,662.35
Less: Capital Outlay	41,697.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,778.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,664,743.35

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49055
Report R0416

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Indirect Costs (Operations & Maintenance):	
General Fund	264,885.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	264,885.94

Direct Costs:	
General Fund	2,353,492.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,571.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,513,064.14

Special Education Indirect Cost Rate: **10.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49070
Report R0416

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):	
General Fund	84,559.68
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	84,559.68

Direct Costs:	
General Fund	1,007,356.21
Less: Capital Outlay	1,638.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	53,304.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,059,022.33

Special Education Indirect Cost Rate: **7.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49110
Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Indirect Costs (Operations & Maintenance):	
General Fund	176,473.88
Less: Capital Outlay	13,448.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	163,025.00

Direct Costs:	
General Fund	1,221,145.06
Less: Capital Outlay	2,067.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,307.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,268,384.83

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 49901
Report R0416

Three Lakes Academy
P.O. Box 159
CURTIS, MI 49820

Indirect Costs (Operations & Maintenance):	
General Fund	74,068.57
Less: Capital Outlay	1,102.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	72,965.86

Direct Costs:	
General Fund	731,875.38
Less: Capital Outlay	15,099.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	52,506.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	769,283.26

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50010
Report R0416

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):	
General Fund	3,488,368.58
Less: Capital Outlay	51,672.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,436,696.54

Direct Costs:	
General Fund	27,153,326.52
Less: Capital Outlay	364,407.31
Less: Facilities Acquisition	220,910.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,475,405.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,043,414.51

Special Education Indirect Cost Rate: **12.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50020
Report R0416

East Detroit Public Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):	
General Fund	4,051,034.50
Less: Capital Outlay	4,895.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,046,139.50

Direct Costs:	
General Fund	29,263,962.08
Less: Capital Outlay	751.17
Less: Facilities Acquisition	394,471.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,126,280.78
Less: Capital Outlay	157,320.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,837,699.83

Special Education Indirect Cost Rate: **13.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50030
Report R0416

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	5,316,266.47
Less: Capital Outlay	8,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,829.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,313,695.87

Direct Costs:	
General Fund	44,822,128.02
Less: Capital Outlay	1,148.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,094,033.63
Less: Capital Outlay	8,585.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,906,428.25

Special Education Indirect Cost Rate: **11.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50040
Report R0416

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Indirect Costs (Operations & Maintenance):	
General Fund	4,676,246.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,676,246.52

Direct Costs:	
General Fund	46,861,082.18
Less: Capital Outlay	6,831.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,875,411.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,729,662.35

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50050
Report R0416

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Indirect Costs (Operations & Maintenance):	
General Fund	1,452,147.63
Less: Capital Outlay	45,786.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,406,361.30

Direct Costs:	
General Fund	15,682,118.06
Less: Capital Outlay	144,793.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	364,908.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,902,233.02

Special Education Indirect Cost Rate: **8.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50070
Report R0416

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Indirect Costs (Operations & Maintenance):	
General Fund	2,387,757.09
Less: Capital Outlay	11,660.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,376,096.12

Direct Costs:	
General Fund	26,015,577.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,078,317.87
Less: Capital Outlay	2,999.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,090,896.18

Special Education Indirect Cost Rate: **8.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50080
Report R0416

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):	
General Fund	9,410,525.26
Less: Capital Outlay	62,364.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,348,160.76

Direct Costs:	
General Fund	127,459,266.05
Less: Capital Outlay	180,265.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,537,618.35
Less: Capital Outlay	82,894.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	130,733,725.16

Special Education Indirect Cost Rate: **7.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50090
Report R0416

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):	
General Fund	2,878,652.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	143,378.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,022,031.32

Direct Costs:	
General Fund	27,320,118.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,308,136.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,628,255.29

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50100
Report R0416

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Indirect Costs (Operations & Maintenance):	
General Fund	4,427,274.09
Less: Capital Outlay	79,402.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,347,872.09

Direct Costs:	
General Fund	45,880,336.98
Less: Capital Outlay	53,520.60
Less: Facilities Acquisition	44,650.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,128,510.89
Less: Capital Outlay	31,718.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,878,959.11

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50120
Report R0416

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Indirect Costs (Operations & Maintenance):	
General Fund	3,533,043.61
Less: Capital Outlay	25,422.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,507,621.61

Direct Costs:	
General Fund	36,436,810.66
Less: Capital Outlay	48,533.11
Less: Facilities Acquisition	10,743.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,232,000.09
Less: Capital Outlay	1,304.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,608,230.58

Special Education Indirect Cost Rate: **9.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50130
Report R0416

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Indirect Costs (Operations & Maintenance):	
General Fund	2,851,831.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,106.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,872,938.34

Direct Costs:	
General Fund	33,679,827.10
Less: Capital Outlay	314,691.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	949,518.46
Less: Capital Outlay	865.31
Less: Facilities Acquisition	5,500.00
Total Direct (less Capital)	34,308,289.22

Special Education Indirect Cost Rate: **8.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50140
Report R0416

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Indirect Costs (Operations & Maintenance):	
General Fund	9,650,904.75
Less: Capital Outlay	3,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,647,004.75

Direct Costs:	
General Fund	99,954,377.33
Less: Capital Outlay	58,732.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,497,738.01
Less: Capital Outlay	5,506.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	103,387,877.13

Special Education Indirect Cost Rate: **9.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50160
Report R0416

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	1,881,881.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,610.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,886,491.94

Direct Costs:	
General Fund	15,676,717.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,026,953.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,703,670.51

Special Education Indirect Cost Rate: **11.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50170
Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Indirect Costs (Operations & Maintenance):	
General Fund	1,365,519.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,365,519.13

Direct Costs:	
General Fund	10,768,672.06
Less: Capital Outlay	324,442.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	497,274.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,941,504.32

Special Education Indirect Cost Rate: **12.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50180
Report R0416

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Indirect Costs (Operations & Maintenance):	
General Fund	824,494.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	824,494.08

Direct Costs:	
General Fund	12,097,261.08
Less: Capital Outlay	102,192.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	408,706.55
Less: Capital Outlay	507.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,403,267.88

Special Education Indirect Cost Rate: **6.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50190
Report R0416

Romeo Community Schools
316 NORTH MAIN ST
ROMEO, MI 48065

Indirect Costs (Operations & Maintenance):	
General Fund	5,064,967.83
Less: Capital Outlay	37,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,027,067.83

Direct Costs:	
General Fund	42,979,533.75
Less: Capital Outlay	130,074.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,424,091.81
Less: Capital Outlay	103,091.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,170,459.52

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50200
Report R0416

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Indirect Costs (Operations & Maintenance):	
General Fund	1,853,428.32
Less: Capital Outlay	63,841.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,789,586.41

Direct Costs:	
General Fund	20,380,023.31
Less: Capital Outlay	10,558.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	830,155.49
Less: Capital Outlay	31,793.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,167,827.63

Special Education Indirect Cost Rate: **8.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50210
Report R0416

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):	
General Fund	16,896,701.56
Less: Capital Outlay	19,212.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,877,489.12

Direct Costs:	
General Fund	235,755,597.20
Less: Capital Outlay	780,626.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,793,277.13
Less: Capital Outlay	239,998.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	241,528,249.51

Special Education Indirect Cost Rate: **6.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50220
Report R0416

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	3,394,396.67
Less: Capital Outlay	14,409.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,379,987.60

Direct Costs:	
General Fund	26,964,469.55
Less: Capital Outlay	31,876.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,813,270.41
Less: Capital Outlay	86,712.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,659,151.56

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50230
Report R0416

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Indirect Costs (Operations & Maintenance):	
General Fund	15,954,761.16
Less: Capital Outlay	62,122.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	76,118.77
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,968,757.09

Direct Costs:	
General Fund	153,756,548.91
Less: Capital Outlay	662,343.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,298,168.09
Less: Capital Outlay	74,770.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	160,317,602.60

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50240
Report R0416

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	3,398,510.32
Less: Capital Outlay	43,585.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	272.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,355,197.00

Direct Costs:	
General Fund	27,916,068.03
Less: Capital Outlay	85,645.35
Less: Facilities Acquisition	0.00
Special Education Fund	4,023,046.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	22,424.88
School Lunch Fund	1,599,341.82
Less: Capital Outlay	98,229.94
Less: Facilities Acquisition	45,550.53
Total Direct (less Capital)	33,286,606.11

Special Education Indirect Cost Rate: **10.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50901
Report R0416

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):	
General Fund	101,767.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	101,767.20

Direct Costs:	
General Fund	1,540,794.92
Less: Capital Outlay	5,527.13
Less: Facilities Acquisition	11,255.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,524,011.85

Special Education Indirect Cost Rate: **6.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50902
Report R0416

Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	1,000,194.48
Less: Capital Outlay	67,398.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	932,796.01

Direct Costs:	
General Fund	7,362,338.39
Less: Capital Outlay	132,128.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	717,680.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,947,889.91

Special Education Indirect Cost Rate: **11.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50903
Report R0416

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):	
General Fund	493,597.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	493,597.00

Direct Costs:	
General Fund	3,559,625.00
Less: Capital Outlay	5,298.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	205,791.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,760,118.00

Special Education Indirect Cost Rate: **13.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50904
Report R0416

Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	300,093.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	300,093.90

Direct Costs:	
General Fund	1,834,015.74
Less: Capital Outlay	972.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	98,652.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,931,695.91

Special Education Indirect Cost Rate: **15.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50905
Report R0416

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Indirect Costs (Operations & Maintenance):	
General Fund	204,342.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	204,342.09

Direct Costs:	
General Fund	1,875,982.68
Less: Capital Outlay	9,845.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	396.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,866,533.69

Special Education Indirect Cost Rate: **10.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50906
Report R0416

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Indirect Costs (Operations & Maintenance):	
General Fund	349,821.57
Less: Capital Outlay	24,734.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	325,087.57

Direct Costs:	
General Fund	3,288,375.04
Less: Capital Outlay	29,591.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,221.57
Less: Capital Outlay	1,663.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,364,341.73

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50908
Report R0416

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	753,924.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	753,924.00

Direct Costs:	
General Fund	1,934,470.01
Less: Capital Outlay	5,110.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,473.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,959,833.01

Special Education Indirect Cost Rate: **38.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50909
Report R0416

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	1,193,407.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,193,407.00

Direct Costs:	
General Fund	4,052,292.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,109.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,253,401.00

Special Education Indirect Cost Rate: **28.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50911
Report R0416

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	1,421,226.28
Less: Capital Outlay	28,944.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,392,281.59

Direct Costs:	
General Fund	7,957,492.71
Less: Capital Outlay	81,094.88
Less: Facilities Acquisition	2,757,593.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,033.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,495,837.46

Special Education Indirect Cost Rate: **25.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50912
Report R0416

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	1,358,512.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,358,512.00

Direct Costs:	
General Fund	4,595,519.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	223,422.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,818,941.00

Special Education Indirect Cost Rate: **28.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 50913
Report R0416

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Indirect Costs (Operations & Maintenance):	
General Fund	152,811.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	152,811.39

Direct Costs:	
General Fund	913,953.24
Less: Capital Outlay	151,190.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	44,220.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	806,983.37

Special Education Indirect Cost Rate: **18.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 51020
Report R0416

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Indirect Costs (Operations & Maintenance):	
General Fund	299,647.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	299,647.54

Direct Costs:	
General Fund	2,780,292.72
Less: Capital Outlay	56,594.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	178,014.32
Less: Capital Outlay	9,993.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,891,719.17

Special Education Indirect Cost Rate: **10.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 51045
Report R0416

Kaleva Norman Dickson School District
4400 N HIGH BRIDGE RD
BRETHREN, MI 49619

Indirect Costs (Operations & Maintenance):	
General Fund	607,382.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	607,382.74

Direct Costs:	
General Fund	4,739,126.52
Less: Capital Outlay	111,484.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	369,031.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,996,674.19

Special Education Indirect Cost Rate: **12.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 51060
Report R0416

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Indirect Costs (Operations & Maintenance):	
General Fund	451,991.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	451,991.36

Direct Costs:	
General Fund	3,117,043.43
Less: Capital Outlay	5,199.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,686.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,302,529.92

Special Education Indirect Cost Rate: **13.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 51070
Report R0416

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):	
General Fund	1,311,582.57
Less: Capital Outlay	27,450.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,284,131.91

Direct Costs:	
General Fund	12,976,014.38
Less: Capital Outlay	291,336.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	765,416.64
Less: Capital Outlay	28,980.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,421,114.45

Special Education Indirect Cost Rate: **9.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 51903
Report R0416

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):	
General Fund	88,331.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	88,331.70

Direct Costs:	
General Fund	731,923.47
Less: Capital Outlay	21,548.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	710,375.41

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52015
Report R0416

NICE Community School District
300 SOUTH WESTWOOD DR
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):	
General Fund	869,397.20
Less: Capital Outlay	7,303.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,388.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	880,481.85

Direct Costs:	
General Fund	9,129,576.79
Less: Capital Outlay	78,314.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	360,690.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,411,953.61

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52040
Report R0416

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Indirect Costs (Operations & Maintenance):	
General Fund	830,170.13
Less: Capital Outlay	4,021.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	826,148.76

Direct Costs:	
General Fund	10,423,982.97
Less: Capital Outlay	32,938.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	589,981.56
Less: Capital Outlay	26,160.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,954,865.39

Special Education Indirect Cost Rate: **7.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52090
Report R0416

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Indirect Costs (Operations & Maintenance):	
General Fund	1,066,626.40
Less: Capital Outlay	41,695.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,326.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,027,256.87

Direct Costs:	
General Fund	11,342,299.49
Less: Capital Outlay	212,692.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	920,066.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,049,673.59

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52100
Report R0416

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Indirect Costs (Operations & Maintenance):	
General Fund	101,508.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,310.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	102,819.50

Direct Costs:	
General Fund	797,446.57
Less: Capital Outlay	3,636.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,266.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	852,077.46

Special Education Indirect Cost Rate: **12.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52110
Report R0416

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Indirect Costs (Operations & Maintenance):	
General Fund	272,915.47
Less: Capital Outlay	18,446.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	254,468.49

Direct Costs:	
General Fund	1,543,333.53
Less: Capital Outlay	71,360.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	78,474.86
Less: Capital Outlay	4,037.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,546,411.22

Special Education Indirect Cost Rate: **16.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52160
Report R0416

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Indirect Costs (Operations & Maintenance):	
General Fund	52,020.14
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	52,020.14

Direct Costs:	
General Fund	289,771.34
Less: Capital Outlay	2,117.96
Less: Facilities Acquisition	15,998.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,598.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	299,254.32

Special Education Indirect Cost Rate: **17.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52170
Report R0416

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):	
General Fund	2,579,458.17
Less: Capital Outlay	21,119.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,217.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,577,556.19

Direct Costs:	
General Fund	24,477,434.54
Less: Capital Outlay	218,119.39
Less: Facilities Acquisition	38,741.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	925,979.79
Less: Capital Outlay	44,807.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,101,746.45

Special Education Indirect Cost Rate: **10.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52180
Report R0416

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):	
General Fund	678,130.04
Less: Capital Outlay	24,416.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	653,713.41

Direct Costs:	
General Fund	6,276,857.63
Less: Capital Outlay	87,744.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,189,112.80

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 52901
Report R0416

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):	
General Fund	162,084.77
Less: Capital Outlay	14,012.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	148,071.83

Direct Costs:	
General Fund	1,840,431.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	82,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	112,776.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,871,208.27

Special Education Indirect Cost Rate: **7.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 53010
Report R0416

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):	
General Fund	1,011,937.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,877.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,021,814.45

Direct Costs:	
General Fund	11,452,197.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	651,309.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,103,506.46

Special Education Indirect Cost Rate: **8.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 53020
Report R0416

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Indirect Costs (Operations & Maintenance):	
General Fund	348,997.36
Less: Capital Outlay	3,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	345,997.36

Direct Costs:	
General Fund	3,563,021.54
Less: Capital Outlay	4,136.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	229,850.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,788,735.56

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 53040
Report R0416

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Indirect Costs (Operations & Maintenance):	
General Fund	1,650,783.24
Less: Capital Outlay	3,944.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,646,839.12

Direct Costs:	
General Fund	17,686,197.33
Less: Capital Outlay	53,105.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	733,262.55
Less: Capital Outlay	14,167.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,352,187.13

Special Education Indirect Cost Rate: **8.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 54010
Report R0416

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):	
General Fund	1,551,242.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,551,242.02

Direct Costs:	
General Fund	13,559,878.69
Less: Capital Outlay	63,916.68
Less: Facilities Acquisition	14,081.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,039,159.51
Less: Capital Outlay	300.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,520,739.95

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 54025
Report R0416

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Indirect Costs (Operations & Maintenance):	
General Fund	1,479,103.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,479,103.25

Direct Costs:	
General Fund	17,833,343.10
Less: Capital Outlay	237,487.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,043,182.27
Less: Capital Outlay	26,821.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,612,216.61

Special Education Indirect Cost Rate: **7.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 54040
Report R0416

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Indirect Costs (Operations & Maintenance):	
General Fund	839,496.87
Less: Capital Outlay	15,137.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	824,358.89

Direct Costs:	
General Fund	10,237,698.39
Less: Capital Outlay	29,397.36
Less: Facilities Acquisition	31,868.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	655,220.51
Less: Capital Outlay	5,265.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,826,387.96

Special Education Indirect Cost Rate: **7.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 54901
Report R0416

Crossroads Charter Academy
215 NORTH STATE ST
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):	
General Fund	449,969.33
Less: Capital Outlay	4,021.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,957.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	448,904.62

Direct Costs:	
General Fund	4,397,905.83
Less: Capital Outlay	65,163.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	297,050.03
Less: Capital Outlay	9,041.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,620,751.36

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 55010
Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Indirect Costs (Operations & Maintenance):	
General Fund	199,778.26
Less: Capital Outlay	451.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	199,326.36

Direct Costs:	
General Fund	1,991,293.30
Less: Capital Outlay	5,635.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	95,496.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,081,154.59

Special Education Indirect Cost Rate: **9.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 55100
Report R0416

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Indirect Costs (Operations & Maintenance):	
General Fund	1,085,182.19
Less: Capital Outlay	15,292.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	179.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,070,069.01

Direct Costs:	
General Fund	11,107,465.06
Less: Capital Outlay	58,964.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,514.49
Less: Capital Outlay	499.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,705,516.48

Special Education Indirect Cost Rate: **9.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 55115
Report R0416

North Central Area Schools
W5465 THIRD ST
HERMANSVILLE, MI 49847

Indirect Costs (Operations & Maintenance):	
General Fund	409,362.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	409,362.30

Direct Costs:	
General Fund	3,333,507.65
Less: Capital Outlay	6,763.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	217,659.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,544,403.92

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 55120
Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Indirect Costs (Operations & Maintenance):	
General Fund	436,088.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	436,088.85

Direct Costs:	
General Fund	4,997,603.51
Less: Capital Outlay	110,386.50
Less: Facilities Acquisition	26,914.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,147.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,188,449.89

Special Education Indirect Cost Rate: **8.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 55901
Report R0416

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	0.00

Direct Costs:	
General Fund	3,096,669.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	300,015.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,396,684.00

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56010
Report R0416

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	5,858,672.03
Less: Capital Outlay	8,297.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,850,374.84

Direct Costs:	
General Fund	72,851,516.51
Less: Capital Outlay	1,522,267.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,998,855.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	73,328,104.10

Special Education Indirect Cost Rate: **7.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56020
Report R0416

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	1,153,781.62
Less: Capital Outlay	14,372.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,476.20
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,160,884.89

Direct Costs:	
General Fund	15,511,604.96
Less: Capital Outlay	67,984.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	735,976.10
Less: Capital Outlay	5,152.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,174,444.01

Special Education Indirect Cost Rate: **7.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56030
Report R0416

Coleman Community Schools
4823 NORTH COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Indirect Costs (Operations & Maintenance):	
General Fund	638,673.93
Less: Capital Outlay	1,825.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	636,848.93

Direct Costs:	
General Fund	5,841,777.38
Less: Capital Outlay	8,527.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	261,521.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,094,771.69

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56050
Report R0416

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Indirect Costs (Operations & Maintenance):	
General Fund	1,564,214.69
Less: Capital Outlay	580,749.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	983,464.99

Direct Costs:	
General Fund	10,836,151.75
Less: Capital Outlay	147,916.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	570,452.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,258,687.76

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56901
Report R0416

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	108,475.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	108,475.81

Direct Costs:	
General Fund	778,646.54
Less: Capital Outlay	23,618.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	26,460.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	781,488.33

Special Education Indirect Cost Rate: **13.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56902
Report R0416

Midland Academy of Advanced and Creative Studies
4653 EAST BAILEY BRIDGE RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	422,388.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	422,388.60

Direct Costs:	
General Fund	1,458,332.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,458,332.87

Special Education Indirect Cost Rate: **28.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 56903
Report R0416

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	174,223.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	174,223.00

Direct Costs:	
General Fund	721,335.00
Less: Capital Outlay	225.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,504.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	731,614.00

Special Education Indirect Cost Rate: **23.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 57020
Report R0416

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Indirect Costs (Operations & Maintenance):	
General Fund	806,776.36
Less: Capital Outlay	29,614.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	777,161.53

Direct Costs:	
General Fund	9,161,062.68
Less: Capital Outlay	177,555.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	700,825.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,684,331.95

Special Education Indirect Cost Rate: **8.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 57030
Report R0416

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Indirect Costs (Operations & Maintenance):	
General Fund	719,860.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	719,860.50

Direct Costs:	
General Fund	7,870,896.89
Less: Capital Outlay	25,272.97
Less: Facilities Acquisition	44,397.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,730.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,154,957.47

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58010
Report R0416

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	5,398,683.63
Less: Capital Outlay	131,112.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,267,570.73

Direct Costs:	
General Fund	48,044,473.49
Less: Capital Outlay	607,026.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,806,259.89
Less: Capital Outlay	131,012.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,112,693.84

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58020
Report R0416

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Indirect Costs (Operations & Maintenance):	
General Fund	2,276,198.95
Less: Capital Outlay	35,037.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,388.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,245,549.50

Direct Costs:	
General Fund	21,396,452.60
Less: Capital Outlay	564,145.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,260,604.77
Less: Capital Outlay	76,800.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,016,112.09

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58030
Report R0416

Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

Indirect Costs (Operations & Maintenance):	
General Fund	3,397,540.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,397,540.58

Direct Costs:	
General Fund	35,176,946.07
Less: Capital Outlay	20,882.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,370,443.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,526,506.84

Special Education Indirect Cost Rate: **9.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58050
Report R0416

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Indirect Costs (Operations & Maintenance):	
General Fund	1,556,645.67
Less: Capital Outlay	30,114.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	211.78
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,743.05

Direct Costs:	
General Fund	11,621,883.04
Less: Capital Outlay	185,167.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,487.60
Less: Capital Outlay	1,698.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,984,504.57

Special Education Indirect Cost Rate: **12.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58070
Report R0416

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Indirect Costs (Operations & Maintenance):	
General Fund	1,016,795.94
Less: Capital Outlay	3,326.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,285.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,044,755.20

Direct Costs:	
General Fund	11,526,642.98
Less: Capital Outlay	309,880.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,155.28
Less: Capital Outlay	3,915.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,739,002.10

Special Education Indirect Cost Rate: **8.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58080
Report R0416

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	2,072,760.90
Less: Capital Outlay	20,406.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,052,354.16

Direct Costs:	
General Fund	18,417,136.38
Less: Capital Outlay	14,315.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	870,044.87
Less: Capital Outlay	26,636.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,246,228.72

Special Education Indirect Cost Rate: **10.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58090
Report R0416

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Indirect Costs (Operations & Maintenance):	
General Fund	1,126,227.23
Less: Capital Outlay	12,143.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,114,084.23

Direct Costs:	
General Fund	10,682,197.52
Less: Capital Outlay	141,189.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	515,059.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,056,067.92

Special Education Indirect Cost Rate: **10.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58100
Report R0416

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Indirect Costs (Operations & Maintenance):	
General Fund	510,147.60
Less: Capital Outlay	303.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	807.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	510,651.11

Direct Costs:	
General Fund	5,097,330.93
Less: Capital Outlay	64,498.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,583.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,283,415.30

Special Education Indirect Cost Rate: **9.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58110
Report R0416

Whiteford Agricultural School District of the Counties of Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Indirect Costs (Operations & Maintenance):	
General Fund	499,508.36
Less: Capital Outlay	10,680.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	488,828.36

Direct Costs:	
General Fund	5,163,645.11
Less: Capital Outlay	127,546.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	196,319.12
Less: Capital Outlay	7,755.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,224,661.77

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58901
Report R0416

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Indirect Costs (Operations & Maintenance):	
General Fund	123,032.00
Less: Capital Outlay	21,769.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	101,263.00

Direct Costs:	
General Fund	844,571.00
Less: Capital Outlay	22,900.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,849.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	852,520.00

Special Education Indirect Cost Rate: **11.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 58902
Report R0416

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	1,133,740.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,133,740.00

Direct Costs:	
General Fund	4,118,525.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	174,823.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,293,348.00

Special Education Indirect Cost Rate: **26.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59020
Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Indirect Costs (Operations & Maintenance):	
General Fund	780,112.64
Less: Capital Outlay	4,229.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	775,882.65

Direct Costs:	
General Fund	7,554,271.20
Less: Capital Outlay	9,065.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	427,114.48
Less: Capital Outlay	103.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,972,217.15

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59045
Report R0416

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Indirect Costs (Operations & Maintenance):	
General Fund	573,638.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	573,638.38

Direct Costs:	
General Fund	6,445,935.79
Less: Capital Outlay	8,097.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	461,042.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,898,880.63

Special Education Indirect Cost Rate: **8.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59070
Report R0416

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Indirect Costs (Operations & Maintenance):	
General Fund	2,719,323.97
Less: Capital Outlay	249,470.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,469,853.23

Direct Costs:	
General Fund	28,705,063.57
Less: Capital Outlay	569,107.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,685,844.36
Less: Capital Outlay	120,962.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,700,837.07

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59080
Report R0416

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Indirect Costs (Operations & Maintenance):	
General Fund	1,547,652.66
Less: Capital Outlay	37,852.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,509,800.34

Direct Costs:	
General Fund	17,220,521.12
Less: Capital Outlay	293,758.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	940,839.07
Less: Capital Outlay	4,367.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,863,234.18

Special Education Indirect Cost Rate: **8.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59090
Report R0416

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

Indirect Costs (Operations & Maintenance):	
General Fund	1,018,179.53
Less: Capital Outlay	16,343.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,135.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,012,971.11

Direct Costs:	
General Fund	9,889,529.63
Less: Capital Outlay	416,292.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	602,722.51
Less: Capital Outlay	16,384.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,059,575.32

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59125
Report R0416

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Indirect Costs (Operations & Maintenance):	
General Fund	1,234,785.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,234,785.52

Direct Costs:	
General Fund	12,778,802.99
Less: Capital Outlay	104,637.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	825,776.60
Less: Capital Outlay	723.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,499,219.51

Special Education Indirect Cost Rate: **9.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59150
Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):	
General Fund	511,964.63
Less: Capital Outlay	28,787.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,729.61
Less: Capital Outlay	0.00
Total Indirect (less Capital)	491,906.72

Direct Costs:	
General Fund	5,154,182.72
Less: Capital Outlay	11,477.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	266,079.44
Less: Capital Outlay	26,461.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,382,323.44

Special Education Indirect Cost Rate: **9.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 59901
Report R0416

Threshold Academy
5827 Orleans Rd
Orleans, MI 48865

Indirect Costs (Operations & Maintenance):	
General Fund	202,849.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	202,849.45

Direct Costs:	
General Fund	1,369,761.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,855.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,512,617.49

Special Education Indirect Cost Rate: **13.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 60010
Report R0416

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Indirect Costs (Operations & Maintenance):	
General Fund	299,745.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	299,745.09

Direct Costs:	
General Fund	2,622,649.83
Less: Capital Outlay	32,647.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,933.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,736,936.13

Special Education Indirect Cost Rate: **10.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 60020
Report R0416

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Indirect Costs (Operations & Maintenance):	
General Fund	587,146.08
Less: Capital Outlay	44,294.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	542,851.80

Direct Costs:	
General Fund	3,922,783.37
Less: Capital Outlay	36,418.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	305,393.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,191,758.06

Special Education Indirect Cost Rate: **12.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61010
Report R0416

Muskegon, Public Schools of the City of
349 WEST WEBSTER AVE
MUSKEGON, MI 49440

Indirect Costs (Operations & Maintenance):	
General Fund	5,945,733.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,128.23
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,950,861.54

Direct Costs:	
General Fund	50,027,130.68
Less: Capital Outlay	12,375.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,539,978.75
Less: Capital Outlay	92,378.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,462,355.88

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61060
Report R0416

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Indirect Costs (Operations & Maintenance):	
General Fund	2,496,244.66
Less: Capital Outlay	21,813.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,474,431.63

Direct Costs:	
General Fund	30,958,511.14
Less: Capital Outlay	95,997.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,098,228.16
Less: Capital Outlay	5,231.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,955,510.68

Special Education Indirect Cost Rate: **7.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61065
Report R0416

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	1,233,489.42
Less: Capital Outlay	6,015.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,227,474.06

Direct Costs:	
General Fund	14,900,225.15
Less: Capital Outlay	39,948.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	885,242.90
Less: Capital Outlay	1,200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,744,319.07

Special Education Indirect Cost Rate: **7.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61080
Report R0416

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Indirect Costs (Operations & Maintenance):	
General Fund	2,048,623.81
Less: Capital Outlay	8,443.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,870.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,050,051.68

Direct Costs:	
General Fund	26,094,743.73
Less: Capital Outlay	69,768.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,068,147.09
Less: Capital Outlay	47,099.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,046,022.74

Special Education Indirect Cost Rate: **7.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61120
Report R0416

Holton Public Schools
8897 HOLTON DUCK LAKE RD
HOLTON, MI 49425

Indirect Costs (Operations & Maintenance):	
General Fund	693,981.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,856.91
Less: Capital Outlay	0.00
Total Indirect (less Capital)	728,838.78

Direct Costs:	
General Fund	8,117,876.36
Less: Capital Outlay	210,676.07
Less: Facilities Acquisition	59,255.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,708.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	36,297.81
Total Direct (less Capital)	8,338,355.83

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61180
Report R0416

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Indirect Costs (Operations & Maintenance):	
General Fund	1,183,719.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,183,719.85

Direct Costs:	
General Fund	11,853,852.97
Less: Capital Outlay	95,625.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	809,742.62
Less: Capital Outlay	12,364.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,555,605.88

Special Education Indirect Cost Rate: **9.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61190
Report R0416

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	1,478,408.58
Less: Capital Outlay	3,605.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	96,690.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,571,493.09

Direct Costs:	
General Fund	20,416,976.86
Less: Capital Outlay	485,097.75
Less: Facilities Acquisition	76,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,378,684.90
Less: Capital Outlay	31,585.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,202,778.81

Special Education Indirect Cost Rate: **7.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61210
Report R0416

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Indirect Costs (Operations & Maintenance):	
General Fund	1,034,602.01
Less: Capital Outlay	6,198.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,028,403.81

Direct Costs:	
General Fund	8,961,424.82
Less: Capital Outlay	30,736.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	627,394.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,558,082.10

Special Education Indirect Cost Rate: **10.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61220
Report R0416

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):	
General Fund	2,426,032.20
Less: Capital Outlay	11,976.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,054.55
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,423,110.49

Direct Costs:	
General Fund	31,352,877.71
Less: Capital Outlay	15,746.16
Less: Facilities Acquisition	20,376.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,342,950.46
Less: Capital Outlay	30,718.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,628,987.76

Special Education Indirect Cost Rate: **7.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61230
Report R0416

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):	
General Fund	585,499.06
Less: Capital Outlay	4,933.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	580,565.56

Direct Costs:	
General Fund	7,767,622.66
Less: Capital Outlay	6,104.31
Less: Facilities Acquisition	18,554.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,118.99
Less: Capital Outlay	4,987.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,104,094.93

Special Education Indirect Cost Rate: **7.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61240
Report R0416

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Indirect Costs (Operations & Maintenance):	
General Fund	1,426,805.20
Less: Capital Outlay	13,875.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,412,930.20

Direct Costs:	
General Fund	17,422,253.77
Less: Capital Outlay	225,129.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	838,011.58
Less: Capital Outlay	13,742.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,021,393.02

Special Education Indirect Cost Rate: **7.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61902
Report R0416

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	1,033,773.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,033,773.00

Direct Costs:	
General Fund	4,151,771.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	308,925.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,460,696.00

Special Education Indirect Cost Rate: **23.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61904
Report R0416

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	409,744.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	409,744.15

Direct Costs:	
General Fund	2,358,895.64
Less: Capital Outlay	82,649.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,211.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,497,457.55

Special Education Indirect Cost Rate: **16.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 61905
Report R0416

Muskegon Heights Public School Academy
2603 Leahy
Muskegon Heights, MI 49444

Indirect Costs (Operations & Maintenance):	
General Fund	1,676,637.31
Less: Capital Outlay	66,063.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,457.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,624,030.73

Direct Costs:	
General Fund	8,384,883.00
Less: Capital Outlay	29,353.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	814,672.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,170,202.15

Special Education Indirect Cost Rate: **17.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62040
Report R0416

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Indirect Costs (Operations & Maintenance):	
General Fund	1,467,788.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,467,788.15

Direct Costs:	
General Fund	18,373,581.87
Less: Capital Outlay	7,673.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	934,863.56
Less: Capital Outlay	17,028.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,283,743.34

Special Education Indirect Cost Rate: **7.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62050
Report R0416

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Indirect Costs (Operations & Maintenance):	
General Fund	1,268,460.09
Less: Capital Outlay	36,224.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,400.00
Less: Capital Outlay	7,400.00
Total Indirect (less Capital)	1,237,235.26

Direct Costs:	
General Fund	17,254,714.07
Less: Capital Outlay	926,015.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	681,263.44
Less: Capital Outlay	11,576.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,998,385.93

Special Education Indirect Cost Rate: **7.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62060
Report R0416

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421

Indirect Costs (Operations & Maintenance):	
General Fund	710,230.94
Less: Capital Outlay	101,816.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	37,787.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	646,202.23

Direct Costs:	
General Fund	9,479,335.15
Less: Capital Outlay	209,247.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	475,165.85
Less: Capital Outlay	10,313.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,734,940.07

Special Education Indirect Cost Rate: **6.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62070
Report R0416

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Indirect Costs (Operations & Maintenance):	
General Fund	1,292,728.16
Less: Capital Outlay	29,895.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,262,833.13

Direct Costs:	
General Fund	12,441,390.96
Less: Capital Outlay	121,784.41
Less: Facilities Acquisition	10,191.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	836,340.92
Less: Capital Outlay	43,286.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,102,470.47

Special Education Indirect Cost Rate: **9.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62090
Report R0416

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Indirect Costs (Operations & Maintenance):	
General Fund	802,756.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	802,756.82

Direct Costs:	
General Fund	8,538,209.82
Less: Capital Outlay	16,045.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	597,988.16
Less: Capital Outlay	1,912.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,118,239.63

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 62470
Report R0416

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Indirect Costs (Operations & Maintenance):	
General Fund	50,816.81
Less: Capital Outlay	10,681.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	40,134.82

Direct Costs:	
General Fund	336,234.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	336,234.35

Special Education Indirect Cost Rate: **11.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63010
Report R0416

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Indirect Costs (Operations & Maintenance):	
General Fund	9,369,266.93
Less: Capital Outlay	0.00
Special Education Fund	101,246.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,470,512.93

Direct Costs:	
General Fund	103,067,260.99
Less: Capital Outlay	9,095.31
Less: Facilities Acquisition	0.00
Special Education Fund	5,490,022.77
Less: Capital Outlay	45,441.51
Less: Facilities Acquisition	93,289.50
School Lunch Fund	2,174,100.05
Less: Capital Outlay	3,404.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	110,580,153.03

Special Education Indirect Cost Rate: **8.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63020
Report R0416

Ferndale Public Schools
2920 BURDETTE ST
FERNDALE, MI 48220

Indirect Costs (Operations & Maintenance):	
General Fund	4,464,524.49
Less: Capital Outlay	2,703.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,461,820.51

Direct Costs:	
General Fund	33,323,761.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,146,767.83
Less: Capital Outlay	6,630.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,463,899.51

Special Education Indirect Cost Rate: **12.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63030
Report R0416

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	8,408,846.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,408,846.83

Direct Costs:	
General Fund	63,473,424.16
Less: Capital Outlay	958.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,684,726.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,157,191.78

Special Education Indirect Cost Rate: **12.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63040
Report R0416

School District of the City of Royal Oak
1123 LEXINGTON BLVD
ROYAL OAK, MI 48073

Indirect Costs (Operations & Maintenance):	
General Fund	4,153,412.05
Less: Capital Outlay	18,397.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,135,014.82

Direct Costs:	
General Fund	47,758,433.58
Less: Capital Outlay	723,557.77
Less: Facilities Acquisition	255,295.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,153,904.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,933,485.09

Special Education Indirect Cost Rate: **8.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63050
Report R0416

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	3,735,942.31
Less: Capital Outlay	231,357.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,504,585.31

Direct Costs:	
General Fund	42,396,433.77
Less: Capital Outlay	284,542.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,710.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,978,601.28

Special Education Indirect Cost Rate: **8.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63060
Report R0416

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):	
General Fund	6,896,724.77
Less: Capital Outlay	22,656.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,874,068.77

Direct Costs:	
General Fund	88,941,385.49
Less: Capital Outlay	134,924.58
Less: Facilities Acquisition	499,936.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,014,297.55
Less: Capital Outlay	40,420.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	91,280,401.85

Special Education Indirect Cost Rate: **7.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63070
Report R0416

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Indirect Costs (Operations & Maintenance):	
General Fund	2,928,839.48
Less: Capital Outlay	34,764.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,894,075.48

Direct Costs:	
General Fund	32,670,359.19
Less: Capital Outlay	41,726.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,021,680.18
Less: Capital Outlay	29,280.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,621,033.28

Special Education Indirect Cost Rate: **8.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63080
Report R0416

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Indirect Costs (Operations & Maintenance):	
General Fund	7,510,299.13
Less: Capital Outlay	163,534.83
Special Education Fund	1,358,852.24
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,705,616.54

Direct Costs:	
General Fund	73,516,898.53
Less: Capital Outlay	1,152,120.98
Less: Facilities Acquisition	0.00
Special Education Fund	9,936,552.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,373,048.53
Less: Capital Outlay	308.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	84,674,069.46

Special Education Indirect Cost Rate: **10.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63090
Report R0416

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):	
General Fund	1,237,959.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,237,959.81

Direct Costs:	
General Fund	17,856,816.01
Less: Capital Outlay	68,232.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	664,179.24
Less: Capital Outlay	515.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,452,247.38

Special Education Indirect Cost Rate: **6.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63100
Report R0416

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Indirect Costs (Operations & Maintenance):	
General Fund	3,796,124.47
Less: Capital Outlay	5,318.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,790,805.72

Direct Costs:	
General Fund	65,221,797.58
Less: Capital Outlay	587,678.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,237,351.53
Less: Capital Outlay	3,677.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,867,793.65

Special Education Indirect Cost Rate: **5.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63110
Report R0416

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Indirect Costs (Operations & Maintenance):	
General Fund	3,140,971.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,140,971.72

Direct Costs:	
General Fund	43,272,563.22
Less: Capital Outlay	458,365.94
Less: Facilities Acquisition	362,259.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,641,861.60
Less: Capital Outlay	83,076.37
Less: Facilities Acquisition	1,492.00
Total Direct (less Capital)	44,009,231.24

Special Education Indirect Cost Rate: **7.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63130
Report R0416

Hazel Park, School District of the City of
1620 EAST ELZA AVE
HAZEL PARK, MI 48030

Indirect Costs (Operations & Maintenance):	
General Fund	5,244,761.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,477.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,265,238.94

Direct Costs:	
General Fund	36,960,252.52
Less: Capital Outlay	51,418.12
Less: Facilities Acquisition	0.00
Special Education Fund	7,615,287.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,526,244.94
Less: Capital Outlay	147.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,050,218.95

Special Education Indirect Cost Rate: **11.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63140
Report R0416

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):	
General Fund	1,628,118.82
Less: Capital Outlay	12,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,615,918.82

Direct Costs:	
General Fund	11,368,393.27
Less: Capital Outlay	27,656.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	788,837.98
Less: Capital Outlay	45,937.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,083,636.99

Special Education Indirect Cost Rate: **13.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63150
Report R0416

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Indirect Costs (Operations & Maintenance):	
General Fund	8,364,251.00
Less: Capital Outlay	37,741.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,326,510.00

Direct Costs:	
General Fund	123,452,674.00
Less: Capital Outlay	220,584.00
Less: Facilities Acquisition	91,187.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,152,427.00
Less: Capital Outlay	1,701.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	126,291,629.00

Special Education Indirect Cost Rate: **6.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63160
Report R0416

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Indirect Costs (Operations & Maintenance):	
General Fund	4,544,188.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,544,188.16

Direct Costs:	
General Fund	58,653,097.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	2,532,159.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,956,951.01
Less: Capital Outlay	13,391.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,128,816.77

Special Education Indirect Cost Rate: **7.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63180
Report R0416

Brandon School District in the Counties of Oakland and Lapeer
1025 SOUTH ORTONVILLE RD
ORTONVILLE, MI 48462

Indirect Costs (Operations & Maintenance):	
General Fund	2,866,570.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,866,570.02

Direct Costs:	
General Fund	25,017,796.27
Less: Capital Outlay	65,793.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	992,041.69
Less: Capital Outlay	19,419.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,924,624.05

Special Education Indirect Cost Rate: **11.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63190
Report R0416

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Indirect Costs (Operations & Maintenance):	
General Fund	6,379,599.86
Less: Capital Outlay	24,410.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,355,189.62

Direct Costs:	
General Fund	71,024,531.34
Less: Capital Outlay	619,675.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,012,661.97
Less: Capital Outlay	5,570.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,411,947.78

Special Education Indirect Cost Rate: **8.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63200
Report R0416

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Indirect Costs (Operations & Maintenance):	
General Fund	10,267,287.89
Less: Capital Outlay	51,322.96
Special Education Fund	203,841.20
Less: Capital Outlay	0.00
School Lunch Fund	89,505.00
Less: Capital Outlay	89,505.00
Total Indirect (less Capital)	10,419,806.13

Direct Costs:	
General Fund	130,522,467.18
Less: Capital Outlay	183,855.02
Less: Facilities Acquisition	23,976.83
Special Education Fund	8,564,522.26
Less: Capital Outlay	66.81
Less: Facilities Acquisition	0.00
School Lunch Fund	3,569,226.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	142,448,317.18

Special Education Indirect Cost Rate: **7.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63210
Report R0416

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):	
General Fund	2,351,293.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	612.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,351,906.37

Direct Costs:	
General Fund	30,880,261.28
Less: Capital Outlay	728,273.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,274,384.29
Less: Capital Outlay	6,156.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,420,215.81

Special Education Indirect Cost Rate: **7.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63220
Report R0416

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Indirect Costs (Operations & Maintenance):	
General Fund	8,621,504.24
Less: Capital Outlay	14,346.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,607,157.33

Direct Costs:	
General Fund	78,584,454.54
Less: Capital Outlay	152,359.71
Less: Facilities Acquisition	21,180.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,818,791.37
Less: Capital Outlay	10,415.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	81,219,291.20

Special Education Indirect Cost Rate: **10.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63230
Report R0416

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Indirect Costs (Operations & Maintenance):	
General Fund	6,378,843.59
Less: Capital Outlay	303,627.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,075,216.58

Direct Costs:	
General Fund	70,971,687.41
Less: Capital Outlay	437,506.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,425,739.28
Less: Capital Outlay	174,968.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,784,951.15

Special Education Indirect Cost Rate: **8.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63240
Report R0416

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Indirect Costs (Operations & Maintenance):	
General Fund	6,535,956.63
Less: Capital Outlay	121,930.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,414,026.62

Direct Costs:	
General Fund	54,114,166.58
Less: Capital Outlay	220,366.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,324,780.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,218,580.81

Special Education Indirect Cost Rate: **11.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63250
Report R0416

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	3,146,234.52
Less: Capital Outlay	12,662.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	151,138.85
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,284,710.57

Direct Costs:	
General Fund	38,429,339.20
Less: Capital Outlay	14,788.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,670,732.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,085,282.81

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63260
Report R0416

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

Indirect Costs (Operations & Maintenance):	
General Fund	12,398,597.81
Less: Capital Outlay	203,484.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	283,832.32
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,478,945.47

Direct Costs:	
General Fund	144,858,273.59
Less: Capital Outlay	2,262,071.92
Less: Facilities Acquisition	3,833.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,371,395.20
Less: Capital Outlay	15,418.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	145,948,344.33

Special Education Indirect Cost Rate: **8.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63270
Report R0416

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Indirect Costs (Operations & Maintenance):	
General Fund	2,052,745.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,699.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,060,445.17

Direct Costs:	
General Fund	20,127,791.16
Less: Capital Outlay	21,434.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	639,491.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,745,847.59

Special Education Indirect Cost Rate: **9.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63280
Report R0416

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):	
General Fund	2,933,623.03
Less: Capital Outlay	345.01
Special Education Fund	312.20
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,933,590.22

Direct Costs:	
General Fund	27,518,574.73
Less: Capital Outlay	317,142.03
Less: Facilities Acquisition	0.00
Special Education Fund	2,538,535.99
Less: Capital Outlay	10,808.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,357,511.29
Less: Capital Outlay	13,491.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,073,180.63

Special Education Indirect Cost Rate: **9.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63290
Report R0416

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Indirect Costs (Operations & Maintenance):	
General Fund	9,950,397.51
Less: Capital Outlay	15,568.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,934,829.20

Direct Costs:	
General Fund	145,846,871.11
Less: Capital Outlay	526,563.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,764,523.91
Less: Capital Outlay	152,103.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	149,932,727.47

Special Education Indirect Cost Rate: **6.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63300
Report R0416

Waterford School District
501 North Cass
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):	
General Fund	9,986,559.00
Less: Capital Outlay	30,654.00
Special Education Fund	190,085.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,145,990.00

Direct Costs:	
General Fund	95,757,532.00
Less: Capital Outlay	913,999.00
Less: Facilities Acquisition	8,325.00
Special Education Fund	5,282,243.00
Less: Capital Outlay	105,210.00
Less: Facilities Acquisition	164,000.00
School Lunch Fund	5,532,247.00
Less: Capital Outlay	282,749.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	105,097,739.00

Special Education Indirect Cost Rate: **9.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63901
Report R0416

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):	
General Fund	451,237.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	451,237.00

Direct Costs:	
General Fund	2,718,295.00
Less: Capital Outlay	14,794.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,703,501.00

Special Education Indirect Cost Rate: **16.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63903
Report R0416

Academy of Southfield
18330 GEORGE WASHINGTON DR
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):	
General Fund	601,825.29
Less: Capital Outlay	10,815.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	591,010.23

Direct Costs:	
General Fund	2,810,959.43
Less: Capital Outlay	5,329.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	160,511.69
Less: Capital Outlay	658.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,965,483.17

Special Education Indirect Cost Rate: **19.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63906
Report R0416

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	2,483,538.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,483,538.94

Direct Costs:	
General Fund	8,748,105.84
Less: Capital Outlay	5,041.03
Less: Facilities Acquisition	36,567.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	736,089.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,442,587.43

Special Education Indirect Cost Rate: **26.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63907
Report R0416

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	415,419.78
Less: Capital Outlay	22,752.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,666.81

Direct Costs:	
General Fund	1,848,746.13
Less: Capital Outlay	8,850.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	144,047.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,983,943.27

Special Education Indirect Cost Rate: **19.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63910
Report R0416

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):	
General Fund	546,960.00
Less: Capital Outlay	21,015.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	525,944.87

Direct Costs:	
General Fund	5,751,744.97
Less: Capital Outlay	58,273.53
Less: Facilities Acquisition	11,815.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	538,841.04
Less: Capital Outlay	310.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,220,186.54

Special Education Indirect Cost Rate: **8.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63911
Report R0416

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):	
General Fund	486,550.76
Less: Capital Outlay	550.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	486,000.36

Direct Costs:	
General Fund	5,947,854.56
Less: Capital Outlay	15,175.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,932,678.95

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63912
Report R0416

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):	
General Fund	777,083.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	777,083.24

Direct Costs:	
General Fund	4,316,040.24
Less: Capital Outlay	1,096.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	471,308.25
Less: Capital Outlay	5,500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,780,751.82

Special Education Indirect Cost Rate: **16.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63913
Report R0416

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Indirect Costs (Operations & Maintenance):	
General Fund	1,294,851.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,294,851.00

Direct Costs:	
General Fund	5,535,076.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	369,329.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,904,405.00

Special Education Indirect Cost Rate: **21.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63914
Report R0416

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):	
General Fund	1,314,721.00
Less: Capital Outlay	22,089.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,440.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,306,072.00

Direct Costs:	
General Fund	9,783,782.00
Less: Capital Outlay	92,438.00
Less: Facilities Acquisition	444,360.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,021.00
Less: Capital Outlay	6,335.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,897,670.00

Special Education Indirect Cost Rate: **13.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63915
Report R0416

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Indirect Costs (Operations & Maintenance):	
General Fund	1,011,344.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,011,344.76

Direct Costs:	
General Fund	2,961,140.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	49,351.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,777.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,154,566.87

Special Education Indirect Cost Rate: **32.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63916
Report R0416

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

Indirect Costs (Operations & Maintenance):	
General Fund	470,808.12
Less: Capital Outlay	243.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	470,565.12

Direct Costs:	
General Fund	1,477,599.89
Less: Capital Outlay	5,263.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,303.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,580,639.46

Special Education Indirect Cost Rate: **29.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63917
Report R0416

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):	
General Fund	832,968.51
Less: Capital Outlay	11,254.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	821,714.44

Direct Costs:	
General Fund	6,719,217.34
Less: Capital Outlay	18,204.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	383,418.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,084,430.86

Special Education Indirect Cost Rate: **11.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63918
Report R0416

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):	
General Fund	1,147,830.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,147,830.00

Direct Costs:	
General Fund	4,832,949.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	269,296.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,102,245.00

Special Education Indirect Cost Rate: **22.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63920
Report R0416

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	287,422.29
Less: Capital Outlay	2,232.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	285,190.29

Direct Costs:	
General Fund	968,862.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	968,862.41

Special Education Indirect Cost Rate: **29.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63921
Report R0416

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):	
General Fund	1,221,768.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,221,768.00

Direct Costs:	
General Fund	7,023,584.00
Less: Capital Outlay	494,805.00
Less: Facilities Acquisition	58,223.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	789,337.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,259,893.00

Special Education Indirect Cost Rate: **16.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63922
Report R0416

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):	
General Fund	1,233,565.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,233,565.00

Direct Costs:	
General Fund	4,828,742.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	345,620.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,174,362.00

Special Education Indirect Cost Rate: **23.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63923
Report R0416

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):	
General Fund	413,494.65
Less: Capital Outlay	12,630.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	400,864.65

Direct Costs:	
General Fund	2,232,452.61
Less: Capital Outlay	45,279.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	59,366.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,246,539.03

Special Education Indirect Cost Rate: **17.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63924
Report R0416

Michigan Mathematics and Science Academy
8155 RITTER
CENTER LINE, MI 48015

Indirect Costs (Operations & Maintenance):	
General Fund	1,098,940.00
Less: Capital Outlay	1,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,097,450.00

Direct Costs:	
General Fund	2,549,591.00
Less: Capital Outlay	4,612.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,749.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,718,728.00

Special Education Indirect Cost Rate: **40.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63925
Report R0416

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

Indirect Costs (Operations & Maintenance):	
General Fund	525,426.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	525,426.41

Direct Costs:	
General Fund	2,666,479.92
Less: Capital Outlay	91,114.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,605.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,818,971.40

Special Education Indirect Cost Rate: **18.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63926
Report R0416

Faxon Language Immersion Academy
28555 Middlebelt
Farmington Hills, MI 48334

Indirect Costs (Operations & Maintenance):	
General Fund	95,738.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	95,738.63

Direct Costs:	
General Fund	456,245.34
Less: Capital Outlay	61,346.98
Less: Facilities Acquisition	3,671.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	391,227.36

Special Education Indirect Cost Rate: **24.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 63927
Report R0416

Michigan School for the Arts
825 Golf Drive
Pontiac, MI 48341

Indirect Costs (Operations & Maintenance):	
General Fund	730,368.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	730,368.65

Direct Costs:	
General Fund	1,793,819.96
Less: Capital Outlay	166,872.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,554.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,744,501.59

Special Education Indirect Cost Rate: **41.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 64040
Report R0416

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Indirect Costs (Operations & Maintenance):	
General Fund	992,798.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	992,798.20

Direct Costs:	
General Fund	10,674,353.58
Less: Capital Outlay	109,571.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	699,840.70
Less: Capital Outlay	62,020.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,202,602.72

Special Education Indirect Cost Rate: **8.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 64070
Report R0416

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Indirect Costs (Operations & Maintenance):	
General Fund	270,403.04
Less: Capital Outlay	19,410.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,993.04

Direct Costs:	
General Fund	2,703,895.52
Less: Capital Outlay	121,344.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	143,566.51
Less: Capital Outlay	108.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,726,009.17

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 64080
Report R0416

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Indirect Costs (Operations & Maintenance):	
General Fund	1,345,244.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	595.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,345,840.02

Direct Costs:	
General Fund	12,240,259.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	839,700.64
Less: Capital Outlay	21,405.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,058,554.97

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 64090
Report R0416

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Indirect Costs (Operations & Maintenance):	
General Fund	347,999.88
Less: Capital Outlay	19,762.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	328,237.13

Direct Costs:	
General Fund	2,473,285.71
Less: Capital Outlay	22,474.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	202,772.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,653,583.61

Special Education Indirect Cost Rate: **12.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 65045
Report R0416

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Indirect Costs (Operations & Maintenance):	
General Fund	1,745,128.21
Less: Capital Outlay	1,738.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,743,390.21

Direct Costs:	
General Fund	17,543,101.75
Less: Capital Outlay	129,031.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,193,878.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,607,949.42

Special Education Indirect Cost Rate: **9.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 66045
Report R0416

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Indirect Costs (Operations & Maintenance):	
General Fund	266,404.05
Less: Capital Outlay	3,146.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	263,257.89

Direct Costs:	
General Fund	2,025,779.61
Less: Capital Outlay	6,391.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	131,097.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,150,485.08

Special Education Indirect Cost Rate: **12.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 66050
Report R0416

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Indirect Costs (Operations & Maintenance):	
General Fund	374,073.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	374,073.03

Direct Costs:	
General Fund	3,215,426.28
Less: Capital Outlay	25,759.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	217,720.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,407,386.88

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 67020
Report R0416

Evart Public Schools
P.O. Box 917
Evart, MI 49631

Indirect Costs (Operations & Maintenance):	
General Fund	733,205.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	733,205.24

Direct Costs:	
General Fund	7,603,746.07
Less: Capital Outlay	39,353.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	521,301.62
Less: Capital Outlay	10,368.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,075,325.84

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 67050
Report R0416

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Indirect Costs (Operations & Maintenance):	
General Fund	414,035.13
Less: Capital Outlay	6,163.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	407,871.41

Direct Costs:	
General Fund	4,714,646.36
Less: Capital Outlay	21,475.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,144.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,976,315.58

Special Education Indirect Cost Rate: **8.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 67055
Report R0416

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Indirect Costs (Operations & Maintenance):	
General Fund	950,298.99
Less: Capital Outlay	15,463.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,606.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	940,442.34

Direct Costs:	
General Fund	9,440,647.69
Less: Capital Outlay	130,773.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	552,538.55
Less: Capital Outlay	1,925.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,860,488.14

Special Education Indirect Cost Rate: **9.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 67060
Report R0416

Reed City Area Public Schools
225 West Church, Suite A
REED CITY, MI 49677

Indirect Costs (Operations & Maintenance):	
General Fund	1,046,471.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,046,471.96

Direct Costs:	
General Fund	11,989,765.79
Less: Capital Outlay	547,290.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	748,245.70
Less: Capital Outlay	28,873.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,161,846.54

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 68010
Report R0416

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Indirect Costs (Operations & Maintenance):	
General Fund	442,225.12
Less: Capital Outlay	2,452.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	439,772.81

Direct Costs:	
General Fund	5,612,759.02
Less: Capital Outlay	4,961.53
Less: Facilities Acquisition	2,281.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	371,759.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,977,275.70

Special Education Indirect Cost Rate: **7.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 68030
Report R0416

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Indirect Costs (Operations & Maintenance):	
General Fund	248,900.86
Less: Capital Outlay	2,318.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	246,582.02

Direct Costs:	
General Fund	2,526,435.21
Less: Capital Outlay	34,793.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,926.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,638,568.03

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 69020
Report R0416

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Indirect Costs (Operations & Maintenance):	
General Fund	1,962,559.09
Less: Capital Outlay	9,842.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,952,717.09

Direct Costs:	
General Fund	23,303,555.43
Less: Capital Outlay	339,656.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,520,810.00
Less: Capital Outlay	7,048.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,477,661.09

Special Education Indirect Cost Rate: **7.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 69030
Report R0416

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Indirect Costs (Operations & Maintenance):	
General Fund	712,501.11
Less: Capital Outlay	1,056.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	711,444.70

Direct Costs:	
General Fund	6,077,857.20
Less: Capital Outlay	16,455.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,691.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,403,092.59

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 69040
Report R0416

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Indirect Costs (Operations & Maintenance):	
General Fund	160,073.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	160,073.76

Direct Costs:	
General Fund	1,316,291.79
Less: Capital Outlay	158,979.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	77,573.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,234,886.57

Special Education Indirect Cost Rate: **12.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70010
Report R0416

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Indirect Costs (Operations & Maintenance):	
General Fund	4,913,894.39
Less: Capital Outlay	38,550.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,643.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,894,987.83

Direct Costs:	
General Fund	56,599,289.31
Less: Capital Outlay	336,695.33
Less: Facilities Acquisition	756,550.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,892,439.34
Less: Capital Outlay	26,784.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,371,697.68

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70020
Report R0416

Holland City School District
156 WEST 11TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	3,079,079.13
Less: Capital Outlay	44,666.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,034,412.85

Direct Costs:	
General Fund	40,356,359.11
Less: Capital Outlay	165,755.03
Less: Facilities Acquisition	88,087.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,783,049.80
Less: Capital Outlay	10,272.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,875,293.57

Special Education Indirect Cost Rate: **7.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70040
Report R0416

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Indirect Costs (Operations & Maintenance):	
General Fund	2,313,598.84
Less: Capital Outlay	122,744.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,190,853.91

Direct Costs:	
General Fund	19,505,570.55
Less: Capital Outlay	449,565.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	751,324.51
Less: Capital Outlay	434.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,806,895.22

Special Education Indirect Cost Rate: **11.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70070
Report R0416

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):	
General Fund	5,434,342.24
Less: Capital Outlay	78,732.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,355,610.04

Direct Costs:	
General Fund	61,278,409.64
Less: Capital Outlay	533,590.37
Less: Facilities Acquisition	43,007.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,366,498.02
Less: Capital Outlay	9,393.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,058,916.42

Special Education Indirect Cost Rate: **8.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70120
Report R0416

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Indirect Costs (Operations & Maintenance):	
General Fund	2,393,532.77
Less: Capital Outlay	13,210.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,380,322.77

Direct Costs:	
General Fund	21,081,127.20
Less: Capital Outlay	64,160.00
Less: Facilities Acquisition	130,707.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	760,078.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,646,338.55

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70175
Report R0416

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Indirect Costs (Operations & Maintenance):	
General Fund	2,797,894.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	39,593.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,837,487.67

Direct Costs:	
General Fund	42,356,679.08
Less: Capital Outlay	136,408.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,876,850.31
Less: Capital Outlay	134,033.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,963,087.58

Special Education Indirect Cost Rate: **6.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70190
Report R0416

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Indirect Costs (Operations & Maintenance):	
General Fund	4,360,603.03
Less: Capital Outlay	76,852.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,283,750.16

Direct Costs:	
General Fund	51,783,813.24
Less: Capital Outlay	480,833.49
Less: Facilities Acquisition	12,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,290,979.75

Special Education Indirect Cost Rate: **8.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70300
Report R0416

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	1,660,048.25
Less: Capital Outlay	29,877.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,630,170.83

Direct Costs:	
General Fund	21,171,722.49
Less: Capital Outlay	98,604.61
Less: Facilities Acquisition	5,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	918,357.47
Less: Capital Outlay	35,084.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,951,390.86

Special Education Indirect Cost Rate: **7.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70350
Report R0416

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Indirect Costs (Operations & Maintenance):	
General Fund	5,267,981.43
Less: Capital Outlay	234,521.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,033,460.25

Direct Costs:	
General Fund	46,376,775.69
Less: Capital Outlay	136,976.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,942,731.73
Less: Capital Outlay	11,704.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,170,826.37

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70901
Report R0416

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	119,794.61
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	119,794.61

Direct Costs:	
General Fund	1,293,564.10
Less: Capital Outlay	33,353.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,260,210.11

Special Education Indirect Cost Rate: **9.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70902
Report R0416

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	135,958.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	135,958.40

Direct Costs:	
General Fund	3,224,644.25
Less: Capital Outlay	57,959.84
Less: Facilities Acquisition	310,157.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,856,527.08

Special Education Indirect Cost Rate: **4.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70904
Report R0416

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	476,476.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	476,476.90

Direct Costs:	
General Fund	5,841,656.56
Less: Capital Outlay	26,434.33
Less: Facilities Acquisition	105,243.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,233.31
Less: Capital Outlay	5,699.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,871,512.43

Special Education Indirect Cost Rate: **8.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70905
Report R0416

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	782,389.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	782,389.00

Direct Costs:	
General Fund	3,501,072.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	198,924.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,699,996.00

Special Education Indirect Cost Rate: **21.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70906
Report R0416

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):	
General Fund	1,114,372.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,114,372.00

Direct Costs:	
General Fund	4,678,744.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	153,437.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,832,181.00

Special Education Indirect Cost Rate: **23.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70907
Report R0416

Wavecrest Career Academy
633 APPLE AVE
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	140,292.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	140,292.17

Direct Costs:	
General Fund	1,153,704.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,153,704.50

Special Education Indirect Cost Rate: **12.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 70908
Report R0416

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):	
General Fund	391,744.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	391,744.43

Direct Costs:	
General Fund	1,205,628.36
Less: Capital Outlay	114,329.96
Less: Facilities Acquisition	3,904.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,076.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,110,471.05

Special Education Indirect Cost Rate: **35.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 71050
Report R0416

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):	
General Fund	610,194.02
Less: Capital Outlay	3,656.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	606,537.05

Direct Costs:	
General Fund	5,455,829.35
Less: Capital Outlay	84,474.87
Less: Facilities Acquisition	2,021.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	304,141.20
Less: Capital Outlay	1,400.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,672,073.41

Special Education Indirect Cost Rate: **10.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 71060
Report R0416

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Indirect Costs (Operations & Maintenance):	
General Fund	182,502.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	182,502.08

Direct Costs:	
General Fund	1,962,009.71
Less: Capital Outlay	24,903.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	131,891.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,068,997.41

Special Education Indirect Cost Rate: **8.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 71080
Report R0416

Rogers City Area Schools
1033 WEST HURON AVE
ROGERS CITY, MI 49779

Indirect Costs (Operations & Maintenance):	
General Fund	479,713.29
Less: Capital Outlay	37,489.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	442,224.29

Direct Costs:	
General Fund	4,159,087.18
Less: Capital Outlay	10,124.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	257,102.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,406,064.82

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 71902
Report R0416

Presque Isle Academy II
21045 M 68 HWY
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):	
General Fund	39,282.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	39,282.44

Direct Costs:	
General Fund	345,092.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	345,092.17

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 72010
Report R0416

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Indirect Costs (Operations & Maintenance):	
General Fund	1,155,660.61
Less: Capital Outlay	803.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,154,857.58

Direct Costs:	
General Fund	11,484,780.16
Less: Capital Outlay	38,912.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	800,273.22
Less: Capital Outlay	3,850.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,242,290.90

Special Education Indirect Cost Rate: **9.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 72020
Report R0416

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Indirect Costs (Operations & Maintenance):	
General Fund	1,171,534.93
Less: Capital Outlay	118,159.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,053,375.60

Direct Costs:	
General Fund	13,188,055.52
Less: Capital Outlay	137,627.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,111.51
Less: Capital Outlay	251,455.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,690,084.74

Special Education Indirect Cost Rate: **7.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 72901
Report R0416

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Indirect Costs (Operations & Maintenance):	
General Fund	161,744.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	161,744.00

Direct Costs:	
General Fund	1,487,205.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,006.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,668,211.00

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73010
Report R0416

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):	
General Fund	7,780,285.17
Less: Capital Outlay	43,751.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,190.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,737,723.84

Direct Costs:	
General Fund	74,056,906.56
Less: Capital Outlay	3,738.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,294,948.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	79,348,116.92

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73030
Report R0416

Carrollton Public Schools
P.O. Box 517
Carrollton, MI 48724

Indirect Costs (Operations & Maintenance):	
General Fund	1,466,412.74
Less: Capital Outlay	101,792.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,364,619.90

Direct Costs:	
General Fund	16,989,529.91
Less: Capital Outlay	293,966.66
Less: Facilities Acquisition	2,251.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,139,187.26
Less: Capital Outlay	58,324.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,774,174.44

Special Education Indirect Cost Rate: **7.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73040
Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Indirect Costs (Operations & Maintenance):	
General Fund	2,976,133.82
Less: Capital Outlay	30,437.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	32,770.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,978,467.00

Direct Costs:	
General Fund	38,677,511.32
Less: Capital Outlay	373,123.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,699,121.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	15,737.00
Total Direct (less Capital)	40,987,772.05

Special Education Indirect Cost Rate: **7.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73110
Report R0416

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Indirect Costs (Operations & Maintenance):	
General Fund	1,255,727.20
Less: Capital Outlay	14,766.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,240,961.15

Direct Costs:	
General Fund	12,157,237.41
Less: Capital Outlay	61,480.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	630,710.20
Less: Capital Outlay	11,352.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,715,114.25

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73170
Report R0416

Birch Run Area Schools
12400 CHURCH ST
BIRCH RUN, MI 48415

Indirect Costs (Operations & Maintenance):	
General Fund	1,133,615.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,133,615.69

Direct Costs:	
General Fund	13,507,673.62
Less: Capital Outlay	23,736.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	663,479.93
Less: Capital Outlay	2,317.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,145,099.36

Special Education Indirect Cost Rate: **8.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73180
Report R0416

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

Indirect Costs (Operations & Maintenance):	
General Fund	1,533,629.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,533,629.93

Direct Costs:	
General Fund	12,187,427.50
Less: Capital Outlay	32,544.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	952,740.16
Less: Capital Outlay	6,045.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,101,577.86

Special Education Indirect Cost Rate: **11.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73190
Report R0416

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Indirect Costs (Operations & Maintenance):	
General Fund	877,172.10
Less: Capital Outlay	11,640.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	865,532.10

Direct Costs:	
General Fund	9,470,156.03
Less: Capital Outlay	1,070.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	460,063.10
Less: Capital Outlay	16,629.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,912,519.11

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73200
Report R0416

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Indirect Costs (Operations & Maintenance):	
General Fund	1,328,742.97
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,328,742.97

Direct Costs:	
General Fund	13,874,741.12
Less: Capital Outlay	648,497.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	583,329.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,809,573.32

Special Education Indirect Cost Rate: **9.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73210
Report R0416

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Indirect Costs (Operations & Maintenance):	
General Fund	1,185,356.22
Less: Capital Outlay	66,438.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,413.01
Less: Capital Outlay	6,413.01
Total Indirect (less Capital)	1,118,918.20

Direct Costs:	
General Fund	9,516,818.86
Less: Capital Outlay	33,825.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,390.52
Less: Capital Outlay	20,294.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,811,089.88

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73230
Report R0416

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

Indirect Costs (Operations & Maintenance):	
General Fund	475,711.80
Less: Capital Outlay	3,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,274.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	475,336.20

Direct Costs:	
General Fund	5,234,698.17
Less: Capital Outlay	1,550.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	399,009.60
Less: Capital Outlay	3,670.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,628,486.66

Special Education Indirect Cost Rate: **8.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73240
Report R0416

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Indirect Costs (Operations & Maintenance):	
General Fund	597,735.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,337.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	609,072.97

Direct Costs:	
General Fund	8,707,956.45
Less: Capital Outlay	41,452.47
Less: Facilities Acquisition	28,731.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	548,210.42
Less: Capital Outlay	45,009.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,140,973.17

Special Education Indirect Cost Rate: **6.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73255
Report R0416

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Indirect Costs (Operations & Maintenance):	
General Fund	1,529,092.95
Less: Capital Outlay	45,169.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,483,923.27

Direct Costs:	
General Fund	12,965,809.36
Less: Capital Outlay	128,894.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,836,914.65

Special Education Indirect Cost Rate: **11.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73908
Report R0416

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	275,690.89
Less: Capital Outlay	17,083.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	48,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	306,607.52

Direct Costs:	
General Fund	3,040,980.88
Less: Capital Outlay	2,107.66
Less: Facilities Acquisition	171,366.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	262,066.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,129,572.58

Special Education Indirect Cost Rate: **9.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73909
Report R0416

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	497,256.02
Less: Capital Outlay	4,749.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	60,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	552,506.73

Direct Costs:	
General Fund	3,144,807.20
Less: Capital Outlay	27,776.37
Less: Facilities Acquisition	18,173.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	416,285.40
Less: Capital Outlay	2,187.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,512,955.10

Special Education Indirect Cost Rate: **15.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73910
Report R0416

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):	
General Fund	1,100,065.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,100,065.00

Direct Costs:	
General Fund	3,417,694.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	179,481.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,597,175.00

Special Education Indirect Cost Rate: **30.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73911
Report R0416

Saginaw Learn to Earn Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):	
General Fund	219,709.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	219,709.00

Direct Costs:	
General Fund	808,872.00
Less: Capital Outlay	46,018.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	762,854.00

Special Education Indirect Cost Rate: **28.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 73912
Report R0416

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	492,677.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	492,677.90

Direct Costs:	
General Fund	2,371,468.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,140.96
Less: Capital Outlay	746.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,505,862.98

Special Education Indirect Cost Rate: **19.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74010
Report R0416

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061

Indirect Costs (Operations & Maintenance):	
General Fund	6,755,879.72
Less: Capital Outlay	258,819.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,105.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,507,165.54

Direct Costs:	
General Fund	83,965,329.58
Less: Capital Outlay	48,344.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,810,945.19
Less: Capital Outlay	263,792.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,464,137.15

Special Education Indirect Cost Rate: **7.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74030
Report R0416

Algonac Community School District
1216 SAINT CLAIR BLVD
ALGONAC, MI 48001

Indirect Costs (Operations & Maintenance):	
General Fund	1,967,081.97
Less: Capital Outlay	3,713.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,963,368.97

Direct Costs:	
General Fund	15,494,939.64
Less: Capital Outlay	52,309.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	719,091.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,161,721.12

Special Education Indirect Cost Rate: **12.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74040
Report R0416

Capac Community Schools
P.O. Box 700
Capac, MI 48014

Indirect Costs (Operations & Maintenance):	
General Fund	1,108,844.98
Less: Capital Outlay	13,694.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,095,150.98

Direct Costs:	
General Fund	10,483,879.55
Less: Capital Outlay	87,630.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	509,809.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,906,058.90

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74050
Report R0416

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Indirect Costs (Operations & Maintenance):	
General Fund	3,488,090.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,488,090.20

Direct Costs:	
General Fund	37,282,072.26
Less: Capital Outlay	50,768.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,358,714.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,590,018.77

Special Education Indirect Cost Rate: **9.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74100
Report R0416

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	2,233,840.14
Less: Capital Outlay	6,307.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,227,532.90

Direct Costs:	
General Fund	19,254,704.49
Less: Capital Outlay	102,754.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	582,677.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,734,627.32

Special Education Indirect Cost Rate: **11.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74120
Report R0416

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Indirect Costs (Operations & Maintenance):	
General Fund	609,041.04
Less: Capital Outlay	299.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	608,742.04

Direct Costs:	
General Fund	7,586,194.00
Less: Capital Outlay	27,606.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,453.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,884,040.77

Special Education Indirect Cost Rate: **7.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74130
Report R0416

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Indirect Costs (Operations & Maintenance):	
General Fund	1,826,537.19
Less: Capital Outlay	2,978.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,823,558.84

Direct Costs:	
General Fund	15,757,490.32
Less: Capital Outlay	135,407.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	768,173.16
Less: Capital Outlay	4,355.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,385,900.60

Special Education Indirect Cost Rate: **11.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74901
Report R0416

St. Clair County Learning Academy
1520 Michigan Road
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):	
General Fund	4,289.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,289.74

Direct Costs:	
General Fund	254,447.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	21,008.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	275,455.44

Special Education Indirect Cost Rate: **1.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74903
Report R0416

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Indirect Costs (Operations & Maintenance):	
General Fund	668,495.55
Less: Capital Outlay	21,375.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	647,119.60

Direct Costs:	
General Fund	5,474,521.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,474,521.32

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74906
Report R0416

Blue Water Learning Academy
9541 Phelps
Algonac, MI 48001

Indirect Costs (Operations & Maintenance):	
General Fund	9,200.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,200.52

Direct Costs:	
General Fund	205,873.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	205,873.00

Special Education Indirect Cost Rate: **4.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74910
Report R0416

St Clair Co. Academy of Style
PO Box 1500
Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	37,376.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	37,376.81

Direct Costs:	
General Fund	311,035.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	311,035.16

Special Education Indirect Cost Rate: **12.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74911
Report R0416

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):	
General Fund	27,979.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	27,979.12

Direct Costs:	
General Fund	676,580.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	676,580.67

Special Education Indirect Cost Rate: **4.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74912
Report R0416

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	105,711.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	105,711.28

Direct Costs:	
General Fund	1,036,569.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,036,569.06

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74913
Report R0416

St. Clair County Career Prep Academy
499 Range Road
Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	113,319.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	113,319.00

Direct Costs:	
General Fund	1,898,385.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	321,791.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,220,177.73

Special Education Indirect Cost Rate: **5.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 74914
Report R0416

Blue Water Middle College
323 Erie Street
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):	
General Fund	4,805.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,805.00

Direct Costs:	
General Fund	2,028,759.95
Less: Capital Outlay	10,655.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,018,104.30

Special Education Indirect Cost Rate: **0.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75010
Report R0416

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	2,401,322.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,680.77
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,403,003.21

Direct Costs:	
General Fund	25,673,310.60
Less: Capital Outlay	151,676.85
Less: Facilities Acquisition	8,732.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,613,545.15
Less: Capital Outlay	8,677.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,117,769.53

Special Education Indirect Cost Rate: **8.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75020
Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Indirect Costs (Operations & Maintenance):	
General Fund	282,496.63
Less: Capital Outlay	3,676.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	278,819.73

Direct Costs:	
General Fund	2,192,737.35
Less: Capital Outlay	34,679.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	198,330.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,356,389.02

Special Education Indirect Cost Rate: **11.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75030
Report R0416

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Indirect Costs (Operations & Maintenance):	
General Fund	806,087.96
Less: Capital Outlay	15,415.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	812,672.96

Direct Costs:	
General Fund	6,972,672.73
Less: Capital Outlay	75,799.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,090.09
Less: Capital Outlay	2,284.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,334,678.78

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75040
Report R0416

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Indirect Costs (Operations & Maintenance):	
General Fund	536,228.02
Less: Capital Outlay	33,152.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	503,075.90

Direct Costs:	
General Fund	5,395,670.19
Less: Capital Outlay	103,836.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	310,403.90
Less: Capital Outlay	1,621.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,600,616.15

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75050
Report R0416

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Indirect Costs (Operations & Maintenance):	
General Fund	1,273,544.67
Less: Capital Outlay	130,227.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,143,317.58

Direct Costs:	
General Fund	10,700,392.27
Less: Capital Outlay	203,054.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,991.87
Less: Capital Outlay	12,271.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,377,057.42

Special Education Indirect Cost Rate: **10.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75060
Report R0416

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Indirect Costs (Operations & Maintenance):	
General Fund	729,234.00
Less: Capital Outlay	2,478.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	726,755.40

Direct Costs:	
General Fund	4,899,771.21
Less: Capital Outlay	92,695.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,116.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,075,192.25

Special Education Indirect Cost Rate: **14.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75070
Report R0416

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Indirect Costs (Operations & Maintenance):	
General Fund	534,109.34
Less: Capital Outlay	13,417.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,671.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	522,364.07

Direct Costs:	
General Fund	6,236,427.67
Less: Capital Outlay	88,195.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	433,571.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,581,803.99

Special Education Indirect Cost Rate: **7.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75080
Report R0416

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Indirect Costs (Operations & Maintenance):	
General Fund	2,371,195.03
Less: Capital Outlay	30,124.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,928.13
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,351,999.16

Direct Costs:	
General Fund	21,435,771.70
Less: Capital Outlay	574,155.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,169,610.82
Less: Capital Outlay	2,241.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,028,985.00

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 75100
Report R0416

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	83,920.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,920.69

Direct Costs:	
General Fund	1,145,566.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,889.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,153,455.41

Special Education Indirect Cost Rate: **7.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76060
Report R0416

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Indirect Costs (Operations & Maintenance):	
General Fund	762,188.82
Less: Capital Outlay	3,889.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	758,299.66

Direct Costs:	
General Fund	7,144,431.48
Less: Capital Outlay	184,079.28
Less: Facilities Acquisition	114,022.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	561,048.78
Less: Capital Outlay	18,404.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,388,973.79

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76070
Report R0416

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Indirect Costs (Operations & Maintenance):	
General Fund	440,001.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	450,001.48

Direct Costs:	
General Fund	4,349,977.66
Less: Capital Outlay	11,173.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,305.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,582,109.48

Special Education Indirect Cost Rate: **9.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76080
Report R0416

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Indirect Costs (Operations & Maintenance):	
General Fund	1,687,773.86
Less: Capital Outlay	39,461.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,908.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,658,220.95

Direct Costs:	
General Fund	17,272,520.14
Less: Capital Outlay	256,756.25
Less: Facilities Acquisition	817,328.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,072,781.34
Less: Capital Outlay	3,331.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,267,885.55

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76090
Report R0416

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Indirect Costs (Operations & Maintenance):	
General Fund	398,918.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	398,918.87

Direct Costs:	
General Fund	4,564,340.12
Less: Capital Outlay	10,362.75
Less: Facilities Acquisition	16,577.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	335,783.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,873,183.25

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76140
Report R0416

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Indirect Costs (Operations & Maintenance):	
General Fund	637,338.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	637,338.71

Direct Costs:	
General Fund	8,378,493.98
Less: Capital Outlay	56,000.00
Less: Facilities Acquisition	10,038.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	405,346.31
Less: Capital Outlay	13,778.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,704,023.96

Special Education Indirect Cost Rate: **7.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76180
Report R0416

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Indirect Costs (Operations & Maintenance):	
General Fund	314,992.59
Less: Capital Outlay	3,332.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	311,660.23

Direct Costs:	
General Fund	3,808,296.99
Less: Capital Outlay	5,049.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	206,842.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,010,089.18

Special Education Indirect Cost Rate: **7.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 76210
Report R0416

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Indirect Costs (Operations & Maintenance):	
General Fund	933,641.75
Less: Capital Outlay	339.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	933,302.66

Direct Costs:	
General Fund	7,843,525.91
Less: Capital Outlay	25,003.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,309.45
Less: Capital Outlay	3,018.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,308,813.14

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 77010
Report R0416

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Indirect Costs (Operations & Maintenance):	
General Fund	1,090,722.92
Less: Capital Outlay	2,485.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,222.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,089,459.92

Direct Costs:	
General Fund	6,469,901.39
Less: Capital Outlay	36,631.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	374,781.03
Less: Capital Outlay	4,715.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,803,336.25

Special Education Indirect Cost Rate: **16.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78020
Report R0416

Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Indirect Costs (Operations & Maintenance):	
General Fund	838,215.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	838,215.76

Direct Costs:	
General Fund	8,329,429.19
Less: Capital Outlay	9,704.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,698.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,869,422.99

Special Education Indirect Cost Rate: **9.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78030
Report R0416

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Indirect Costs (Operations & Maintenance):	
General Fund	1,090,029.50
Less: Capital Outlay	13,531.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,076,497.71

Direct Costs:	
General Fund	12,658,873.54
Less: Capital Outlay	15,454.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	614,968.79
Less: Capital Outlay	37,551.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,220,836.46

Special Education Indirect Cost Rate: **8.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78040
Report R0416

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Indirect Costs (Operations & Maintenance):	
General Fund	937,857.77
Less: Capital Outlay	26,205.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	911,652.77

Direct Costs:	
General Fund	8,181,110.66
Less: Capital Outlay	85,731.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	395,369.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,490,749.21

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78060
Report R0416

Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Indirect Costs (Operations & Maintenance):	
General Fund	483,457.66
Less: Capital Outlay	473.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	482,984.04

Direct Costs:	
General Fund	4,708,238.68
Less: Capital Outlay	13,921.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,634.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,941,951.71

Special Education Indirect Cost Rate: **9.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78070
Report R0416

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Indirect Costs (Operations & Maintenance):	
General Fund	650,814.08
Less: Capital Outlay	8,259.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	642,554.56

Direct Costs:	
General Fund	6,195,472.33
Less: Capital Outlay	22,821.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	386,287.18
Less: Capital Outlay	46,510.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,512,428.21

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78080
Report R0416

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Indirect Costs (Operations & Maintenance):	
General Fund	1,117,616.48
Less: Capital Outlay	700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,116,916.48

Direct Costs:	
General Fund	10,541,126.80
Less: Capital Outlay	61,817.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,833.83
Less: Capital Outlay	5,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,970,143.45

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78100
Report R0416

Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Indirect Costs (Operations & Maintenance):	
General Fund	1,724,788.80
Less: Capital Outlay	1,479.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,723,309.50

Direct Costs:	
General Fund	16,651,999.44
Less: Capital Outlay	143,448.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,043,543.87
Less: Capital Outlay	3,769.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,548,325.19

Special Education Indirect Cost Rate: **9.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 78110
Report R0416

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Indirect Costs (Operations & Maintenance):	
General Fund	2,405,684.00
Less: Capital Outlay	16,575.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,389,108.96

Direct Costs:	
General Fund	24,851,606.21
Less: Capital Outlay	94,895.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,812,955.01
Less: Capital Outlay	388,284.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,181,381.18

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79010
Report R0416

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Indirect Costs (Operations & Maintenance):	
General Fund	320,627.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	320,627.91

Direct Costs:	
General Fund	2,375,411.65
Less: Capital Outlay	91,261.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	141,592.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,425,742.83

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79020
Report R0416

Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Indirect Costs (Operations & Maintenance):	
General Fund	1,335,252.78
Less: Capital Outlay	44,684.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	60,593.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,351,161.48

Direct Costs:	
General Fund	13,354,464.80
Less: Capital Outlay	84,182.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	821,078.28
Less: Capital Outlay	9,996.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,081,364.30

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79030
Report R0416

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Indirect Costs (Operations & Maintenance):	
General Fund	540,080.75
Less: Capital Outlay	4,721.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,351.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	549,710.39

Direct Costs:	
General Fund	8,648,037.12
Less: Capital Outlay	15,818.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	519,922.71
Less: Capital Outlay	9,543.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,142,597.73

Special Education Indirect Cost Rate: **6.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79080
Report R0416

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Indirect Costs (Operations & Maintenance):	
General Fund	709,577.53
Less: Capital Outlay	167,986.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,455.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	548,046.63

Direct Costs:	
General Fund	4,541,292.40
Less: Capital Outlay	51,256.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	293,669.75
Less: Capital Outlay	3,904.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,779,801.25

Special Education Indirect Cost Rate: **11.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79090
Report R0416

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Indirect Costs (Operations & Maintenance):	
General Fund	711,744.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	711,744.81

Direct Costs:	
General Fund	5,462,996.61
Less: Capital Outlay	1,273.11
Less: Facilities Acquisition	156.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	373,251.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,834,818.41

Special Education Indirect Cost Rate: **12.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79100
Report R0416

Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

Indirect Costs (Operations & Maintenance):	
General Fund	1,290,485.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,290,485.81

Direct Costs:	
General Fund	10,970,858.00
Less: Capital Outlay	111,411.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,518.08
Less: Capital Outlay	2,173.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,563,790.69

Special Education Indirect Cost Rate: **11.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79110
Report R0416

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Indirect Costs (Operations & Maintenance):	
General Fund	730,247.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	730,247.94

Direct Costs:	
General Fund	7,032,316.00
Less: Capital Outlay	17,940.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	398,024.92
Less: Capital Outlay	9,076.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,403,323.92

Special Education Indirect Cost Rate: **9.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79145
Report R0416

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Indirect Costs (Operations & Maintenance):	
General Fund	686,526.93
Less: Capital Outlay	8,396.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	678,130.93

Direct Costs:	
General Fund	5,896,321.41
Less: Capital Outlay	62,752.45
Less: Facilities Acquisition	11,427.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	350,341.82
Less: Capital Outlay	135.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,172,347.31

Special Education Indirect Cost Rate: **10.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 79150
Report R0416

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Indirect Costs (Operations & Maintenance):	
General Fund	1,094,103.23
Less: Capital Outlay	7,319.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,086,783.74

Direct Costs:	
General Fund	11,474,689.95
Less: Capital Outlay	127,996.78
Less: Facilities Acquisition	35,225.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	599,929.11
Less: Capital Outlay	5,520.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,905,876.19

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80010
Report R0416

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Indirect Costs (Operations & Maintenance):	
General Fund	1,883,737.61
Less: Capital Outlay	58,904.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,824,832.85

Direct Costs:	
General Fund	16,717,838.08
Less: Capital Outlay	249,010.89
Less: Facilities Acquisition	4,098.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,257,498.38
Less: Capital Outlay	12,563.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,709,663.83

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80020
Report R0416

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):	
General Fund	1,197,555.31
Less: Capital Outlay	14,650.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,182,904.57

Direct Costs:	
General Fund	10,379,505.95
Less: Capital Outlay	53,716.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	721,946.56
Less: Capital Outlay	1,687.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,046,048.57

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80040
Report R0416

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Indirect Costs (Operations & Maintenance):	
General Fund	901,852.33
Less: Capital Outlay	10,725.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	891,127.10

Direct Costs:	
General Fund	6,787,207.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,202.44
Less: Capital Outlay	1,212.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,207,197.49

Special Education Indirect Cost Rate: **12.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80050
Report R0416

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Indirect Costs (Operations & Maintenance):	
General Fund	765,384.51
Less: Capital Outlay	6,652.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	758,732.51

Direct Costs:	
General Fund	7,006,849.06
Less: Capital Outlay	80,148.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	543,165.43
Less: Capital Outlay	7,001.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,462,864.71

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80090
Report R0416

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Indirect Costs (Operations & Maintenance):	
General Fund	1,018,246.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,018,246.03

Direct Costs:	
General Fund	9,756,932.37
Less: Capital Outlay	132,802.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	623,483.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,247,612.81

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80110
Report R0416

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Indirect Costs (Operations & Maintenance):	
General Fund	699,585.46
Less: Capital Outlay	8,262.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	691,322.55

Direct Costs:	
General Fund	6,136,839.18
Less: Capital Outlay	3,216.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,990.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,452,613.71

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80120
Report R0416

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Indirect Costs (Operations & Maintenance):	
General Fund	1,094,880.78
Less: Capital Outlay	21,115.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,073,765.78

Direct Costs:	
General Fund	11,606,034.86
Less: Capital Outlay	95,796.00
Less: Facilities Acquisition	66,673.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	744,984.99
Less: Capital Outlay	6,399.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,182,151.10

Special Education Indirect Cost Rate: **8.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80130
Report R0416

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Indirect Costs (Operations & Maintenance):	
General Fund	547,379.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	547,379.18

Direct Costs:	
General Fund	5,251,361.94
Less: Capital Outlay	80,497.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,210.50
Less: Capital Outlay	9,142.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,477,932.44

Special Education Indirect Cost Rate: **9.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80140
Report R0416

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Indirect Costs (Operations & Maintenance):	
General Fund	932,452.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	932,452.56

Direct Costs:	
General Fund	7,157,086.05
Less: Capital Outlay	120,280.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	529,854.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,566,660.09

Special Education Indirect Cost Rate: **12.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80150
Report R0416

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Indirect Costs (Operations & Maintenance):	
General Fund	1,960,840.99
Less: Capital Outlay	3,231.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,957,609.71

Direct Costs:	
General Fund	27,135,451.55
Less: Capital Outlay	68,849.47
Less: Facilities Acquisition	28,514.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,301,794.34
Less: Capital Outlay	13,935.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,325,947.11

Special Education Indirect Cost Rate: **6.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80160
Report R0416

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Indirect Costs (Operations & Maintenance):	
General Fund	1,859,849.26
Less: Capital Outlay	18,769.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,841,080.24

Direct Costs:	
General Fund	16,756,148.73
Less: Capital Outlay	276,776.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	974,389.67
Less: Capital Outlay	3,964.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,449,797.52

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 80240
Report R0416

Bangor Township S/D #8
PO Box 130
Bangor, MI 49013

Indirect Costs (Operations & Maintenance):	
General Fund	13,185.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,185.25

Direct Costs:	
General Fund	157,480.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	157,480.05

Special Education Indirect Cost Rate: **8.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81010
Report R0416

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Indirect Costs (Operations & Maintenance):	
General Fund	19,297,033.26
Less: Capital Outlay	162,708.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,134,324.52

Direct Costs:	
General Fund	180,068,631.85
Less: Capital Outlay	227,537.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,874,776.36
Less: Capital Outlay	3,084.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	183,712,786.96

Special Education Indirect Cost Rate: **10.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81020
Report R0416

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	4,029,432.00
Less: Capital Outlay	4,021.01
Special Education Fund	97,069.15
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,122,480.14

Direct Costs:	
General Fund	33,054,088.38
Less: Capital Outlay	118,012.40
Less: Facilities Acquisition	0.00
Special Education Fund	1,492,919.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,547,296.68
Less: Capital Outlay	8,896.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,967,395.56

Special Education Indirect Cost Rate: **11.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81040
Report R0416

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Indirect Costs (Operations & Maintenance):	
General Fund	2,527,553.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,527,553.66

Direct Costs:	
General Fund	21,903,831.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	737,736.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,641,568.77

Special Education Indirect Cost Rate: **11.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81050
Report R0416

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

Indirect Costs (Operations & Maintenance):	
General Fund	3,057,026.45
Less: Capital Outlay	3,716.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,688.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,054,998.23

Direct Costs:	
General Fund	30,700,624.06
Less: Capital Outlay	13,067.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,494,728.20
Less: Capital Outlay	6,892.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,175,393.08

Special Education Indirect Cost Rate: **9.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81070
Report R0416

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	3,868,919.93
Less: Capital Outlay	17,033.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	73,412.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,925,298.42

Direct Costs:	
General Fund	41,759,199.39
Less: Capital Outlay	10,937.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,132,021.89
Less: Capital Outlay	37,219.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,843,064.80

Special Education Indirect Cost Rate: **9.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81080
Report R0416

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

Indirect Costs (Operations & Maintenance):	
General Fund	1,287,453.90
Less: Capital Outlay	2,615.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,284,838.87

Direct Costs:	
General Fund	10,218,084.44
Less: Capital Outlay	12,076.35
Less: Facilities Acquisition	47,704.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,307.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,558,610.94

Special Education Indirect Cost Rate: **12.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81100
Report R0416

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Indirect Costs (Operations & Maintenance):	
General Fund	2,552,109.18
Less: Capital Outlay	34,461.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,517,647.26

Direct Costs:	
General Fund	21,577,441.75
Less: Capital Outlay	999.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	760,830.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,337,272.86

Special Education Indirect Cost Rate: **11.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81120
Report R0416

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Indirect Costs (Operations & Maintenance):	
General Fund	4,022,500.09
Less: Capital Outlay	12,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,010,500.09

Direct Costs:	
General Fund	45,703,315.59
Less: Capital Outlay	321,005.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,761,744.59
Less: Capital Outlay	77,462.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,066,592.41

Special Education Indirect Cost Rate: **8.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81140
Report R0416

Whitmore Lake Public School District
8845 WHITMORE LAKE RD
WHITMORE LAKE, MI 48189

Indirect Costs (Operations & Maintenance):	
General Fund	961,341.46
Less: Capital Outlay	2,819.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	958,522.46

Direct Costs:	
General Fund	10,841,238.71
Less: Capital Outlay	96,712.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	542,288.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,286,814.82

Special Education Indirect Cost Rate: **8.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81150
Report R0416

Willow Run Community Schools
235 SPENCER LN
YPSILANTI, MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	1,999,727.45
Less: Capital Outlay	58,542.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,941,184.85

Direct Costs:	
General Fund	16,276,198.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,031,970.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,308,169.08

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81901
Report R0416

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Indirect Costs (Operations & Maintenance):	
General Fund	140,446.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	140,446.00

Direct Costs:	
General Fund	2,283,619.00
Less: Capital Outlay	10,701.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,272,918.00

Special Education Indirect Cost Rate: **6.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81902
Report R0416

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):	
General Fund	1,112,377.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,112,377.72

Direct Costs:	
General Fund	4,273,798.55
Less: Capital Outlay	15,297.00
Less: Facilities Acquisition	108,345.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,279.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,456,434.57

Special Education Indirect Cost Rate: **24.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81903
Report R0416

Washtenaw Technical Middle College
4800 EAST HURON RIVER DR
ANN ARBOR, MI 48105

Indirect Costs (Operations & Maintenance):	
General Fund	110,802.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	110,802.00

Direct Costs:	
General Fund	3,146,671.64
Less: Capital Outlay	543.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,146,127.87

Special Education Indirect Cost Rate: **3.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81904
Report R0416

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):	
General Fund	580,388.12
Less: Capital Outlay	4,665.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	575,723.12

Direct Costs:	
General Fund	1,521,118.35
Less: Capital Outlay	14,133.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,506,984.60

Special Education Indirect Cost Rate: **38.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81905
Report R0416

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,436,762.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,436,762.00

Direct Costs:	
General Fund	4,528,746.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,519.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,665,265.00

Special Education Indirect Cost Rate: **30.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81906
Report R0416

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,386,525.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,386,525.00

Direct Costs:	
General Fund	4,309,547.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,671.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,547,218.00

Special Education Indirect Cost Rate: **30.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81908
Report R0416

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):	
General Fund	607,786.00
Less: Capital Outlay	71,886.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	535,900.00

Direct Costs:	
General Fund	2,263,828.00
Less: Capital Outlay	56,959.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	100,912.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,307,781.00

Special Education Indirect Cost Rate: **23.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81909
Report R0416

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,428,155.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,428,155.39

Direct Costs:	
General Fund	2,037,313.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	62,414.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,099,728.45

Special Education Indirect Cost Rate: **68.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81910
Report R0416

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,493,282.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,493,282.00

Direct Costs:	
General Fund	4,442,789.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,243.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,607,032.00

Special Education Indirect Cost Rate: **32.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81911
Report R0416

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	235,574.00
Less: Capital Outlay	24,397.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	211,177.00

Direct Costs:	
General Fund	1,111,293.00
Less: Capital Outlay	174,716.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	936,577.00

Special Education Indirect Cost Rate: **22.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 81912
Report R0416

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	1,657,496.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,657,496.00

Direct Costs:	
General Fund	4,411,454.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	122,068.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	182,730.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,472,116.00

Special Education Indirect Cost Rate: **37.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82010
Report R0416

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	74,048,994.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	74,048,994.46

Direct Costs:	
General Fund	598,506,403.70
Less: Capital Outlay	2,928,300.24
Less: Facilities Acquisition	1,101,691.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	47,307,893.47
Less: Capital Outlay	6,362,189.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	635,422,115.83

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82020
Report R0416

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Indirect Costs (Operations & Maintenance):	
General Fund	2,655,120.49
Less: Capital Outlay	913.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,654,206.59

Direct Costs:	
General Fund	29,123,811.73
Less: Capital Outlay	167,346.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,264,220.62
Less: Capital Outlay	4,656.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,216,029.45

Special Education Indirect Cost Rate: **8.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82030
Report R0416

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):	
General Fund	20,886,867.21
Less: Capital Outlay	26,740.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,860,126.54

Direct Costs:	
General Fund	170,074,088.22
Less: Capital Outlay	292,981.96
Less: Facilities Acquisition	145,325.67
Special Education Fund	9,361,398.51
Less: Capital Outlay	30,997.35
Less: Facilities Acquisition	24,616.19
School Lunch Fund	7,293,567.54
Less: Capital Outlay	20,402.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	186,214,730.20

Special Education Indirect Cost Rate: **11.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82040
Report R0416

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):	
General Fund	2,468,633.40
Less: Capital Outlay	83,099.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,385,534.34

Direct Costs:	
General Fund	22,125,553.04
Less: Capital Outlay	13,228.54
Less: Facilities Acquisition	71,883.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,318,306.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,358,748.40

Special Education Indirect Cost Rate: **10.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82045
Report R0416

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	2,286,850.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,286,850.83

Direct Costs:	
General Fund	21,498,144.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	5,231.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,266,806.82
Less: Capital Outlay	64,147.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,695,573.14

Special Education Indirect Cost Rate: **10.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82050
Report R0416

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):	
General Fund	3,483,724.13
Less: Capital Outlay	10,902.63
Special Education Fund	130,681.79
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,603,503.29

Direct Costs:	
General Fund	39,931,333.45
Less: Capital Outlay	401,861.49
Less: Facilities Acquisition	16,607.40
Special Education Fund	13,741,647.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,439,566.86
Less: Capital Outlay	2,318.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,691,760.20

Special Education Indirect Cost Rate: **6.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82055
Report R0416

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

Indirect Costs (Operations & Maintenance):	
General Fund	9,394,169.86
Less: Capital Outlay	63,294.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,330,875.72

Direct Costs:	
General Fund	92,903,792.41
Less: Capital Outlay	219,405.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,671,660.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	94,356,047.35

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82060
Report R0416

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	2,893,572.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,893,572.60

Direct Costs:	
General Fund	25,227,590.26
Less: Capital Outlay	22,509.07
Less: Facilities Acquisition	36,906.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,791,914.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,960,089.18

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82070
Report R0416

Highland Park City Schools
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	514,934.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	514,934.56

Direct Costs:	
General Fund	3,295,985.81
Less: Capital Outlay	12,711.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,283,274.11

Special Education Indirect Cost Rate: **15.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82080
Report R0416

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	2,792,905.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,792,905.74

Direct Costs:	
General Fund	21,609,066.38
Less: Capital Outlay	30,435.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,353,599.50
Less: Capital Outlay	18,390.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,913,839.32

Special Education Indirect Cost Rate: **12.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82090
Report R0416

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Indirect Costs (Operations & Maintenance):	
General Fund	4,700,099.87
Less: Capital Outlay	62,638.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,098.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,655,560.70

Direct Costs:	
General Fund	40,434,113.67
Less: Capital Outlay	49,616.00
Less: Facilities Acquisition	45.08
Special Education Fund	6,643,088.83
Less: Capital Outlay	4,502.38
Less: Facilities Acquisition	0.00
School Lunch Fund	2,757,226.30
Less: Capital Outlay	5,013.10
Less: Facilities Acquisition	423,948.10
Total Direct (less Capital)	49,351,304.14

Special Education Indirect Cost Rate: **9.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82095
Report R0416

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):	
General Fund	14,904,338.74
Less: Capital Outlay	20,557.63
Special Education Fund	327,548.92
Less: Capital Outlay	372.71
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,210,957.32

Direct Costs:	
General Fund	137,305,079.94
Less: Capital Outlay	219,165.44
Less: Facilities Acquisition	144,808.20
Special Education Fund	15,652,580.96
Less: Capital Outlay	3,839.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,624,777.88
Less: Capital Outlay	5,894.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	156,208,731.45

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82100
Report R0416

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):	
General Fund	14,543,388.72
Less: Capital Outlay	96,906.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,446,482.12

Direct Costs:	
General Fund	139,341,813.80
Less: Capital Outlay	632,731.76
Less: Facilities Acquisition	411,868.24
Special Education Fund	3,405,986.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,038,926.71
Less: Capital Outlay	1,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	146,741,127.48

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82110
Report R0416

Redford Union Schools, District No. 1
19990 BEECH DALY RD
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):	
General Fund	2,539,589.79
Less: Capital Outlay	7,754.00
Special Education Fund	63,284.48
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,595,120.27

Direct Costs:	
General Fund	22,642,140.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	8,712,904.25
Less: Capital Outlay	64,879.51
Less: Facilities Acquisition	0.00
School Lunch Fund	1,033,835.33
Less: Capital Outlay	24,261.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,299,739.85

Special Education Indirect Cost Rate: **8.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82120
Report R0416

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Indirect Costs (Operations & Maintenance):	
General Fund	1,763,583.67
Less: Capital Outlay	830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,762,753.67

Direct Costs:	
General Fund	12,851,585.69
Less: Capital Outlay	43,688.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	737,374.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,545,272.23

Special Education Indirect Cost Rate: **13.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82130
Report R0416

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	3,701,872.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,701,872.29

Direct Costs:	
General Fund	34,113,944.17
Less: Capital Outlay	131,250.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,601,904.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,584,598.18

Special Education Indirect Cost Rate: **10.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82140
Report R0416

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	2,538,823.64
Less: Capital Outlay	16,376.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,522,446.67

Direct Costs:	
General Fund	28,149,316.65
Less: Capital Outlay	81,615.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,242,889.89
Less: Capital Outlay	1,528.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,309,062.55

Special Education Indirect Cost Rate: **8.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82150
Report R0416

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	8,909,537.89
Less: Capital Outlay	91,680.74
Special Education Fund	12,875.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,830,732.15

Direct Costs:	
General Fund	65,423,744.56
Less: Capital Outlay	35,687.49
Less: Facilities Acquisition	56,355.20
Special Education Fund	3,291,554.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,030,820.54
Less: Capital Outlay	1,955.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	71,652,121.47

Special Education Indirect Cost Rate: **12.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82155
Report R0416

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	2,553,504.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,553,504.74

Direct Costs:	
General Fund	22,277,369.21
Less: Capital Outlay	51,523.63
Less: Facilities Acquisition	0.00
Special Education Fund	3,335,463.84
Less: Capital Outlay	54,576.56
Less: Facilities Acquisition	0.00
School Lunch Fund	693,948.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,200,681.26

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82160
Report R0416

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):	
General Fund	13,761,183.27
Less: Capital Outlay	0.00
Special Education Fund	36,213.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,797,396.27

Direct Costs:	
General Fund	106,071,277.50
Less: Capital Outlay	100,611.63
Less: Facilities Acquisition	0.00
Special Education Fund	11,847,044.71
Less: Capital Outlay	20,102.25
Less: Facilities Acquisition	0.00
School Lunch Fund	5,439,052.94
Less: Capital Outlay	249,052.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	122,987,608.55

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82170
Report R0416

Wyandotte, School District of the City of
P.O. Box 130
Wyandotte, MI 48192

Indirect Costs (Operations & Maintenance):	
General Fund	4,697,982.74
Less: Capital Outlay	63,702.56
Special Education Fund	708,916.49
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,343,196.67

Direct Costs:	
General Fund	33,001,058.15
Less: Capital Outlay	204,378.30
Less: Facilities Acquisition	0.00
Special Education Fund	18,020,527.24
Less: Capital Outlay	4,000.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,838,318.35
Less: Capital Outlay	187,248.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,464,276.55

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82180
Report R0416

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Indirect Costs (Operations & Maintenance):	
General Fund	1,826,212.67
Less: Capital Outlay	10,607.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,815,605.67

Direct Costs:	
General Fund	15,911,336.64
Less: Capital Outlay	74,671.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	598,111.32
Less: Capital Outlay	59,523.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,375,252.96

Special Education Indirect Cost Rate: **11.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82230
Report R0416

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	2,654,500.52
Less: Capital Outlay	98,716.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,588.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,557,372.72

Direct Costs:	
General Fund	28,965,108.18
Less: Capital Outlay	177,372.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,563,272.58
Less: Capital Outlay	26,142.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,324,865.33

Special Education Indirect Cost Rate: **8.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82240
Report R0416

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):	
General Fund	1,964,590.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,964,590.44

Direct Costs:	
General Fund	22,893,093.90
Less: Capital Outlay	49,359.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,045,359.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,889,094.22

Special Education Indirect Cost Rate: **8.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82250
Report R0416

Ecorse Public Schools
27225 WEST OUTER DR
ECORSE, MI 48229

Indirect Costs (Operations & Maintenance):	
General Fund	1,862,189.52
Less: Capital Outlay	4,597.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,857,592.43

Direct Costs:	
General Fund	8,621,675.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	896,947.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,518,623.31

Special Education Indirect Cost Rate: **19.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82290
Report R0416

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	4,080,461.94
Less: Capital Outlay	24,937.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,055,524.13

Direct Costs:	
General Fund	29,641,437.95
Less: Capital Outlay	611,688.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,183,641.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,213,391.36

Special Education Indirect Cost Rate: **13.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82300
Report R0416

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Indirect Costs (Operations & Maintenance):	
General Fund	1,819,787.00
Less: Capital Outlay	1,945.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,817,842.00

Direct Costs:	
General Fund	16,584,250.00
Less: Capital Outlay	16,773.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	630,327.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,197,804.00

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82320
Report R0416

Harper Woods, The School District of the City of
20225 BEACONSFIELD ST
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	1,439,100.19
Less: Capital Outlay	21,853.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,417,247.06

Direct Costs:	
General Fund	13,604,304.45
Less: Capital Outlay	32,878.23
Less: Facilities Acquisition	8,569.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	986,993.11
Less: Capital Outlay	3,438.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,546,411.06

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82340
Report R0416

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Indirect Costs (Operations & Maintenance):	
General Fund	1,897,773.60
Less: Capital Outlay	833.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,355.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,904,294.88

Direct Costs:	
General Fund	20,172,024.89
Less: Capital Outlay	62,804.01
Less: Facilities Acquisition	0.00
Special Education Fund	480,824.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	675,858.43
Less: Capital Outlay	13,587.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,252,316.97

Special Education Indirect Cost Rate: **8.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82365
Report R0416

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	3,011,737.72
Less: Capital Outlay	4,121.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,007,615.74

Direct Costs:	
General Fund	39,627,982.04
Less: Capital Outlay	340,250.69
Less: Facilities Acquisition	14,286.50
Special Education Fund	2,564,674.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,610,928.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,449,047.83

Special Education Indirect Cost Rate: **6.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82390
Report R0416

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

Indirect Costs (Operations & Maintenance):	
General Fund	6,206,239.40
Less: Capital Outlay	0.00
Special Education Fund	91.45
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,206,330.85

Direct Costs:	
General Fund	57,330,136.89
Less: Capital Outlay	74,085.58
Less: Facilities Acquisition	496,953.71
Special Education Fund	9,601,574.54
Less: Capital Outlay	114,053.03
Less: Facilities Acquisition	0.00
School Lunch Fund	2,139,632.73
Less: Capital Outlay	58,712.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,327,539.44

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82400
Report R0416

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Indirect Costs (Operations & Maintenance):	
General Fund	2,834,888.99
Less: Capital Outlay	234,956.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,599,932.15

Direct Costs:	
General Fund	22,611,829.00
Less: Capital Outlay	551,360.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,353.77
Less: Capital Outlay	15,748.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,591,073.18

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82405
Report R0416

Southgate Community School District
14600 DIX TOLEDO RD
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):	
General Fund	2,946,403.75
Less: Capital Outlay	6,053.88
Special Education Fund	368,387.65
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,308,737.52

Direct Costs:	
General Fund	42,179,809.32
Less: Capital Outlay	130,443.42
Less: Facilities Acquisition	310,611.09
Special Education Fund	6,401,904.87
Less: Capital Outlay	3,177.51
Less: Facilities Acquisition	0.00
School Lunch Fund	1,447,102.32
Less: Capital Outlay	1,553.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,583,031.38

Special Education Indirect Cost Rate: **6.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82430
Report R0416

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	5,180,558.63
Less: Capital Outlay	5,189.00
Special Education Fund	336.36
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,175,705.99

Direct Costs:	
General Fund	38,172,027.28
Less: Capital Outlay	156,797.48
Less: Facilities Acquisition	0.00
Special Education Fund	738,672.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,890,138.26
Less: Capital Outlay	74,741.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,569,298.84

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82701
Report R0416

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	967,732.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	967,732.88

Direct Costs:	
General Fund	5,766,418.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	49,040.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,268.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,890,646.04

Special Education Indirect Cost Rate: **16.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82702
Report R0416

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	1,210,320.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,210,320.60

Direct Costs:	
General Fund	14,094,575.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	23,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	663,287.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,734,862.87

Special Education Indirect Cost Rate: **8.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82703
Report R0416

Henry Ford Academy: School for Creative Studies (PSAD)
485 W MILWAUKEE ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	1,642,301.32
Less: Capital Outlay	614.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,641,687.32

Direct Costs:	
General Fund	7,422,547.18
Less: Capital Outlay	7,832.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	339,761.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,754,476.16

Special Education Indirect Cost Rate: **21.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82716
Report R0416

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	263,981.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	263,981.00

Direct Costs:	
General Fund	1,111,639.00
Less: Capital Outlay	4,060.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,834.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,162,413.00

Special Education Indirect Cost Rate: **22.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82717
Report R0416

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Indirect Costs (Operations & Maintenance):	
General Fund	1,424,373.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,424,373.00

Direct Costs:	
General Fund	4,101,887.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	121,182.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,223,069.00

Special Education Indirect Cost Rate: **33.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82718
Report R0416

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	1,353,264.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,353,264.00

Direct Costs:	
General Fund	4,664,134.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,851.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,911,985.00

Special Education Indirect Cost Rate: **27.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82719
Report R0416

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	1,906,001.60
Less: Capital Outlay	10,782.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,895,218.85

Direct Costs:	
General Fund	6,693,061.40
Less: Capital Outlay	298,614.47
Less: Facilities Acquisition	115,598.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	646,630.80
Less: Capital Outlay	7,226.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,918,252.46

Special Education Indirect Cost Rate: **27.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82722
Report R0416

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

Indirect Costs (Operations & Maintenance):	
General Fund	761,036.63
Less: Capital Outlay	5,319.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	755,717.43

Direct Costs:	
General Fund	3,247,916.28
Less: Capital Outlay	269,034.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	299,938.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,278,819.84

Special Education Indirect Cost Rate: **23.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82723
Report R0416

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	1,449,027.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,449,027.00

Direct Costs:	
General Fund	4,635,858.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	349,056.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,984,914.00

Special Education Indirect Cost Rate: **29.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82724
Report R0416

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	357,572.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	357,572.00

Direct Costs:	
General Fund	2,937,386.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	184,399.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,121,785.00

Special Education Indirect Cost Rate: **11.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82725
Report R0416

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	233,707.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	233,707.41

Direct Costs:	
General Fund	1,526,295.67
Less: Capital Outlay	439.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	116,731.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,642,587.93

Special Education Indirect Cost Rate: **14.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82726
Report R0416

Hinoki International School
36611 CURTIS RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):	
General Fund	81,432.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	81,432.80

Direct Costs:	
General Fund	406,271.32
Less: Capital Outlay	11,605.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	394,665.35

Special Education Indirect Cost Rate: **20.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82727
Report R0416

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Indirect Costs (Operations & Maintenance):	
General Fund	1,541,600.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,541,600.00

Direct Costs:	
General Fund	4,535,377.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,291.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,917,668.00

Special Education Indirect Cost Rate: **31.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82728
Report R0416

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	380,520.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	380,520.96

Direct Costs:	
General Fund	1,608,597.62
Less: Capital Outlay	46,493.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	133,758.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,695,862.42

Special Education Indirect Cost Rate: **22.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82729
Report R0416

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Indirect Costs (Operations & Maintenance):	
General Fund	1,842,330.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,842,330.00

Direct Costs:	
General Fund	4,275,285.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,895.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,410,180.00

Special Education Indirect Cost Rate: **41.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82730
Report R0416

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Indirect Costs (Operations & Maintenance):	
General Fund	528,342.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	528,342.64

Direct Costs:	
General Fund	1,721,320.63
Less: Capital Outlay	27,550.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,033.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,866,804.09

Special Education Indirect Cost Rate: **28.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82731
Report R0416

GEE Edmonson Academy
1300 West Canfield
Detroit, MI 48201

Indirect Costs (Operations & Maintenance):	
General Fund	507,997.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	507,997.76

Direct Costs:	
General Fund	2,661,114.24
Less: Capital Outlay	175,808.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,485,305.73

Special Education Indirect Cost Rate: **20.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82732
Report R0416

GEE White Academy
5161 Charles Street
Detroit, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	696,989.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	696,989.90

Direct Costs:	
General Fund	3,732,785.10
Less: Capital Outlay	56,920.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,675,865.10

Special Education Indirect Cost Rate: **18.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82733
Report R0416

Hamilton Academy
14223 Southampton
Detroit, MI 48213

Indirect Costs (Operations & Maintenance):	
General Fund	574,403.58
Less: Capital Outlay	7,099.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	567,304.00

Direct Costs:	
General Fund	3,042,792.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	255,884.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,298,676.90

Special Education Indirect Cost Rate: **17.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82734
Report R0416

New Paradigm Glazer Academy
2001 LABELLE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	337,337.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	337,337.00

Direct Costs:	
General Fund	1,325,073.00
Less: Capital Outlay	33,555.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,291,518.00

Special Education Indirect Cost Rate: **26.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82735
Report R0416

New Paradigm Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):	
General Fund	297,690.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	297,690.00

Direct Costs:	
General Fund	1,696,343.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,696,343.00

Special Education Indirect Cost Rate: **17.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82736
Report R0416

Starr Detroit Academy
19360 HARPER AVE
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	970,293.00
Less: Capital Outlay	212,976.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	757,316.03

Direct Costs:	
General Fund	3,896,629.14
Less: Capital Outlay	21,373.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	360,538.98
Less: Capital Outlay	145.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,235,649.15

Special Education Indirect Cost Rate: **17.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82738
Report R0416

Academy of International Studies
3056 HANLEY ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	199,645.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	199,645.66

Direct Costs:	
General Fund	654,806.06
Less: Capital Outlay	102,675.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,510.50
Less: Capital Outlay	2,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	599,641.11

Special Education Indirect Cost Rate: **33.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82739
Report R0416

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	282,561.11
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	282,561.11

Direct Costs:	
General Fund	1,165,034.39
Less: Capital Outlay	56,972.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	109,993.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,218,055.00

Special Education Indirect Cost Rate: **23.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82741
Report R0416

Cornerstone Health School
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	160,021.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	160,021.71

Direct Costs:	
General Fund	777,955.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	777,955.58

Special Education Indirect Cost Rate: **20.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82742
Report R0416

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	340,575.89
Less: Capital Outlay	59,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	280,875.89

Direct Costs:	
General Fund	939,218.80
Less: Capital Outlay	62,956.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	114,322.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	990,584.72

Special Education Indirect Cost Rate: **28.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82743
Report R0416

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Indirect Costs (Operations & Maintenance):	
General Fund	1,483,171.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,483,171.00

Direct Costs:	
General Fund	4,005,942.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	122,068.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	122,303.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,006,177.00

Special Education Indirect Cost Rate: **37.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82744
Report R0416

Escuela Avancemos
3811 Cicotte Street
Detroit, MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	104,226.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	104,226.29

Direct Costs:	
General Fund	530,381.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	530,381.89

Special Education Indirect Cost Rate: **19.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82745
Report R0416

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	397,238.52
Less: Capital Outlay	34,421.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	362,816.58

Direct Costs:	
General Fund	1,677,445.44
Less: Capital Outlay	111,423.92
Less: Facilities Acquisition	27,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,859.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,707,880.96

Special Education Indirect Cost Rate: **21.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82746
Report R0416

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Indirect Costs (Operations & Maintenance):	
General Fund	136,113.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	136,113.00

Direct Costs:	
General Fund	2,218,607.00
Less: Capital Outlay	218,697.00
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,769.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,012,179.00

Special Education Indirect Cost Rate: **6.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82747
Report R0416

International Preparatory Academy-MacDowell Campus
4201 West Outer Drive
Detroit, MI 48226

Indirect Costs (Operations & Maintenance):	
General Fund	447,808.51
Less: Capital Outlay	53,849.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	393,959.41

Direct Costs:	
General Fund	3,249,239.94
Less: Capital Outlay	36,660.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,212,579.62

Special Education Indirect Cost Rate: **12.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82748
Report R0416

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	306,167.94
Less: Capital Outlay	7,040.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	299,127.22

Direct Costs:	
General Fund	2,058,000.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,058,000.06

Special Education Indirect Cost Rate: **14.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82749
Report R0416

Highland Park Public School Academy
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	1,260,687.79
Less: Capital Outlay	24,015.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,672.26

Direct Costs:	
General Fund	6,997,794.66
Less: Capital Outlay	59,231.85
Less: Facilities Acquisition	500,356.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,438,206.73

Special Education Indirect Cost Rate: **19.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82750
Report R0416

Wolverine Academy (SDA)
2629 Lenox
Detroit, MI 48215

Indirect Costs (Operations & Maintenance):	
General Fund	51,593.07
Less: Capital Outlay	3,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	48,393.07

Direct Costs:	
General Fund	1,862,826.69
Less: Capital Outlay	2,999.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,859,827.69

Special Education Indirect Cost Rate: **2.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82751
Report R0416

Michigan Educational Choice Center
23901 Fenkell Street
Detroit, MI 48223

Indirect Costs (Operations & Maintenance):	
General Fund	1,144,528.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,144,528.00

Direct Costs:	
General Fund	9,443,168.00
Less: Capital Outlay	148,516.00
Less: Facilities Acquisition	2,240.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,292,412.00

Special Education Indirect Cost Rate: **12.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82752
Report R0416

Capstone Academy Charter School (SDA)
3500 John R Street
Detroit, MI 48201

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	0.00

Direct Costs:	
General Fund	574,758.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	574,758.31

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82902
Report R0416

Casa Richard Academy
2635 HOWARD ST
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):	
General Fund	183,143.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	183,143.98

Direct Costs:	
General Fund	773,864.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	31,553.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	805,418.13

Special Education Indirect Cost Rate: **22.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82904
Report R0416

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	1,632,318.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,632,318.52

Direct Costs:	
General Fund	8,612,575.02
Less: Capital Outlay	121,937.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	781,554.14
Less: Capital Outlay	70,954.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,201,237.77

Special Education Indirect Cost Rate: **17.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82905
Report R0416

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	184,499.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	184,499.96

Direct Costs:	
General Fund	1,987,289.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,714.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,107,004.02

Special Education Indirect Cost Rate: **8.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82907
Report R0416

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	813,770.10
Less: Capital Outlay	70,352.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	743,417.18

Direct Costs:	
General Fund	8,325,448.65
Less: Capital Outlay	128,901.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	782,932.36
Less: Capital Outlay	4,598.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,974,881.38

Special Education Indirect Cost Rate: **8.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82909
Report R0416

Detroit West Preparatory Academy
25940 Grand River Avenue
Redford Township, MI 48240

Indirect Costs (Operations & Maintenance):	
General Fund	568,570.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	568,570.00

Direct Costs:	
General Fund	2,073,266.00
Less: Capital Outlay	25,332.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,542.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,292,476.00

Special Education Indirect Cost Rate: **24.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82910
Report R0416

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	269,244.08
Less: Capital Outlay	33,298.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	235,945.60

Direct Costs:	
General Fund	2,183,464.10
Less: Capital Outlay	12,765.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,311.41
Less: Capital Outlay	59,628.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,253,381.56

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82911
Report R0416

Gaudior Academy
27100 AVONDALE ST
INKSTER, MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	187,296.32
Less: Capital Outlay	3,340.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	183,956.32

Direct Costs:	
General Fund	1,481,962.32
Less: Capital Outlay	911.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,073.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,656,124.58

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82913
Report R0416

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	868,064.00
Less: Capital Outlay	9,683.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	858,381.00

Direct Costs:	
General Fund	5,473,052.00
Less: Capital Outlay	26,042.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	554,535.00
Less: Capital Outlay	438.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,001,107.00

Special Education Indirect Cost Rate: **14.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82915
Report R0416

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):	
General Fund	627,051.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	627,051.00

Direct Costs:	
General Fund	3,752,952.00
Less: Capital Outlay	50,846.00
Less: Facilities Acquisition	17,322.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	162,709.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,847,493.00

Special Education Indirect Cost Rate: **16.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82916
Report R0416

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Indirect Costs (Operations & Maintenance):	
General Fund	395,528.00
Less: Capital Outlay	67,956.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	327,572.00

Direct Costs:	
General Fund	3,158,911.00
Less: Capital Outlay	3,277.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,031.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,303,665.00

Special Education Indirect Cost Rate: **9.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82918
Report R0416

Cesar Chavez Academy
8126 WEST VERNOR HWY
DETROIT, MI 48209

Indirect Costs (Operations & Maintenance):	
General Fund	2,116,240.99
Less: Capital Outlay	126,930.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,989,310.63

Direct Costs:	
General Fund	15,541,791.63
Less: Capital Outlay	453,304.59
Less: Facilities Acquisition	133,335.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,150,992.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,106,144.15

Special Education Indirect Cost Rate: **12.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82919
Report R0416

Commonwealth Community Devel. Academy
13477 EUREKA ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	555,455.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	555,455.04

Direct Costs:	
General Fund	1,773,843.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	166,910.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,940,754.11

Special Education Indirect Cost Rate: **28.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82921
Report R0416

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	1,063,571.64
Less: Capital Outlay	22,126.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,051,445.14

Direct Costs:	
General Fund	5,500,122.82
Less: Capital Outlay	35,863.78
Less: Facilities Acquisition	9,125.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	331,210.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,786,344.83

Special Education Indirect Cost Rate: **18.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82923
Report R0416

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	2,195,043.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,195,043.81

Direct Costs:	
General Fund	16,626,041.34
Less: Capital Outlay	228,617.11
Less: Facilities Acquisition	885,399.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,095,811.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,607,836.20

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82924
Report R0416

Marvin L. Winans Academy of Performing Arts
7616 EAST NEVADA ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	1,773,454.00
Less: Capital Outlay	4,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,769,254.00

Direct Costs:	
General Fund	8,907,367.00
Less: Capital Outlay	67,893.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,124.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,545,598.00

Special Education Indirect Cost Rate: **18.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82925
Report R0416

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):	
General Fund	1,085,234.00
Less: Capital Outlay	23,064.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,062,170.00

Direct Costs:	
General Fund	5,924,154.00
Less: Capital Outlay	78,958.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	467,097.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,312,293.00

Special Education Indirect Cost Rate: **16.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82926
Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Indirect Costs (Operations & Maintenance):	
General Fund	617,402.11
Less: Capital Outlay	2,975.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	111,969.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	726,395.69

Direct Costs:	
General Fund	3,801,476.53
Less: Capital Outlay	43,762.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,824.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,760,538.23

Special Education Indirect Cost Rate: **19.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82927
Report R0416

HEART Academy
19800 ANITA ST
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	400,788.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	400,788.54

Direct Costs:	
General Fund	1,350,699.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	50,124.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,400,823.27

Special Education Indirect Cost Rate: **28.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82928
Report R0416

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Indirect Costs (Operations & Maintenance):	
General Fund	841,410.08
Less: Capital Outlay	1,353.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	840,056.86

Direct Costs:	
General Fund	3,808,776.17
Less: Capital Outlay	103,748.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	330,526.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,035,553.79

Special Education Indirect Cost Rate: **20.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82929
Report R0416

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	1,509,276.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,509,276.18

Direct Costs:	
General Fund	7,125,164.39
Less: Capital Outlay	65,670.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,002.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,708,496.08

Special Education Indirect Cost Rate: **19.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82930
Report R0416

Dove Academy of Detroit
8210 ROLYAT ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	602,896.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	602,896.16

Direct Costs:	
General Fund	2,800,937.37
Less: Capital Outlay	14,970.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	192,194.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,978,162.19

Special Education Indirect Cost Rate: **20.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82933
Report R0416

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	472,504.00
Less: Capital Outlay	5,068.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	467,436.00

Direct Costs:	
General Fund	2,196,655.00
Less: Capital Outlay	26,806.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	188,353.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,358,202.00

Special Education Indirect Cost Rate: **19.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82937
Report R0416

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):	
General Fund	674,881.92
Less: Capital Outlay	19,047.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	40,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	695,834.45

Direct Costs:	
General Fund	3,427,991.04
Less: Capital Outlay	89,358.60
Less: Facilities Acquisition	16,290.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	199,695.21
Less: Capital Outlay	490.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,521,547.60

Special Education Indirect Cost Rate: **19.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82938
Report R0416

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	1,277,097.00
Less: Capital Outlay	87,791.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,189,306.00

Direct Costs:	
General Fund	11,759,344.00
Less: Capital Outlay	388,710.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	477,607.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,848,241.00

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82940
Report R0416

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	1,321,847.16
Less: Capital Outlay	12,946.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,308,901.12

Direct Costs:	
General Fund	6,699,422.15
Less: Capital Outlay	248,059.85
Less: Facilities Acquisition	56,536.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	487,375.79
Less: Capital Outlay	10,939.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,871,261.57

Special Education Indirect Cost Rate: **19.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82941
Report R0416

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	981,976.72
Less: Capital Outlay	32,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	949,976.72

Direct Costs:	
General Fund	11,019,212.15
Less: Capital Outlay	224,387.50
Less: Facilities Acquisition	7,093.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	711,589.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,499,321.31

Special Education Indirect Cost Rate: **8.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82942
Report R0416

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):	
General Fund	593,602.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	593,602.83

Direct Costs:	
General Fund	5,582,775.57
Less: Capital Outlay	101,845.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	523,639.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,004,569.91

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82943
Report R0416

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	537,838.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	537,838.00

Direct Costs:	
General Fund	2,626,308.00
Less: Capital Outlay	44,970.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,085.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,728,423.00

Special Education Indirect Cost Rate: **19.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82945
Report R0416

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	2,547,868.56
Less: Capital Outlay	107,020.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,440,847.64

Direct Costs:	
General Fund	8,224,452.53
Less: Capital Outlay	1,288.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	531,155.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,754,319.13

Special Education Indirect Cost Rate: **27.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82947
Report R0416

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	935,373.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	935,373.12

Direct Costs:	
General Fund	2,248,971.46
Less: Capital Outlay	16,425.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,862.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,397,407.98

Special Education Indirect Cost Rate: **39.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82948
Report R0416

Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	236,304.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	236,304.75

Direct Costs:	
General Fund	1,185,363.84
Less: Capital Outlay	9,182.94
Less: Facilities Acquisition	26,777.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	71,357.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,220,760.83

Special Education Indirect Cost Rate: **19.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82950
Report R0416

Universal Academy
4612 LONYO ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	714,373.96
Less: Capital Outlay	29,709.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	684,664.23

Direct Costs:	
General Fund	5,249,650.80
Less: Capital Outlay	156,306.65
Less: Facilities Acquisition	748,564.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,275.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,663,055.14

Special Education Indirect Cost Rate: **14.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82953
Report R0416

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	784,886.93
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	784,886.93

Direct Costs:	
General Fund	7,639,031.42
Less: Capital Outlay	30,621.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,841.16
Less: Capital Outlay	787.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,240,464.08

Special Education Indirect Cost Rate: **9.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82955
Report R0416

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):	
General Fund	1,131,794.99
Less: Capital Outlay	72,014.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,059,780.53

Direct Costs:	
General Fund	6,405,428.15
Less: Capital Outlay	34,554.95
Less: Facilities Acquisition	183,567.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,807.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,760,113.58

Special Education Indirect Cost Rate: **15.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82956
Report R0416

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	5,170,507.22
Less: Capital Outlay	4,157.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	138,234.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,304,584.22

Direct Costs:	
General Fund	12,369,920.53
Less: Capital Outlay	150,722.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,067,414.70
Less: Capital Outlay	6,512.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,280,100.71

Special Education Indirect Cost Rate: **39.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82957
Report R0416

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	812,519.73
Less: Capital Outlay	39,317.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	796,202.32

Direct Costs:	
General Fund	4,245,863.94
Less: Capital Outlay	49,328.80
Less: Facilities Acquisition	239,495.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,600.76
Less: Capital Outlay	691.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,206,948.56

Special Education Indirect Cost Rate: **18.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82958
Report R0416

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	621,573.04
Less: Capital Outlay	4,862.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	622,710.09

Direct Costs:	
General Fund	2,856,830.56
Less: Capital Outlay	52,140.92
Less: Facilities Acquisition	18,306.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,934.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,008,317.80

Special Education Indirect Cost Rate: **20.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82959
Report R0416

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):	
General Fund	978,109.96
Less: Capital Outlay	2,374.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	975,734.97

Direct Costs:	
General Fund	3,017,706.16
Less: Capital Outlay	46,118.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,414.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,231,002.89

Special Education Indirect Cost Rate: **30.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82962
Report R0416

New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	129,702.00
Less: Capital Outlay	811.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	128,891.00

Direct Costs:	
General Fund	1,103,889.00
Less: Capital Outlay	1,373.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	101,840.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,204,356.00

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82963
Report R0416

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	403,640.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	403,640.66

Direct Costs:	
General Fund	2,746,158.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,383.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,087,541.55

Special Education Indirect Cost Rate: **13.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82967
Report R0416

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	1,296,963.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,296,963.00

Direct Costs:	
General Fund	4,607,473.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	275,775.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,883,248.00

Special Education Indirect Cost Rate: **26.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82968
Report R0416

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):	
General Fund	1,238,759.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,238,759.00

Direct Costs:	
General Fund	4,326,071.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,493.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,443,564.00

Special Education Indirect Cost Rate: **27.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82969
Report R0416

Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):	
General Fund	352,845.29
Less: Capital Outlay	7,550.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	345,294.99

Direct Costs:	
General Fund	4,184,276.38
Less: Capital Outlay	64,420.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	132,207.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,252,062.77

Special Education Indirect Cost Rate: **8.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82970
Report R0416

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	1,287,614.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,287,614.00

Direct Costs:	
General Fund	4,932,762.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	383,194.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,315,956.00

Special Education Indirect Cost Rate: **24.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82971
Report R0416

Blanche Kelso Bruce Academy
8045 Second Avenue
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	1,888,090.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,888,090.00

Direct Costs:	
General Fund	12,289,798.00
Less: Capital Outlay	499,709.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,790,089.00

Special Education Indirect Cost Rate: **16.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82973
Report R0416

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	464,287.00
Less: Capital Outlay	15,084.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	449,203.00

Direct Costs:	
General Fund	4,602,640.00
Less: Capital Outlay	77,359.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	231,035.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,756,316.00

Special Education Indirect Cost Rate: **9.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82974
Report R0416

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):	
General Fund	1,335,618.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,335,618.00

Direct Costs:	
General Fund	4,889,344.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	351,989.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,241,333.00

Special Education Indirect Cost Rate: **25.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82975
Report R0416

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):	
General Fund	2,347,230.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,347,230.58

Direct Costs:	
General Fund	8,157,436.42
Less: Capital Outlay	45,254.00
Less: Facilities Acquisition	399,897.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	631,848.00
Less: Capital Outlay	29,400.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,314,733.27

Special Education Indirect Cost Rate: **28.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82976
Report R0416

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	1,211,211.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,211,211.00

Direct Costs:	
General Fund	4,609,359.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,738.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,757,097.00

Special Education Indirect Cost Rate: **25.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82977
Report R0416

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	732,153.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	732,153.00

Direct Costs:	
General Fund	3,630,274.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	251,100.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,881,374.00

Special Education Indirect Cost Rate: **18.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82979
Report R0416

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	1,292,798.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,292,798.00

Direct Costs:	
General Fund	4,620,454.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,625.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,868,079.00

Special Education Indirect Cost Rate: **26.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82981
Report R0416

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):	
General Fund	479,320.00
Less: Capital Outlay	43,210.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	436,110.00

Direct Costs:	
General Fund	3,235,220.00
Less: Capital Outlay	9,623.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	63,765.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,289,362.00

Special Education Indirect Cost Rate: **13.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82982
Report R0416

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):	
General Fund	465,445.09
Less: Capital Outlay	23,848.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	441,596.80

Direct Costs:	
General Fund	4,349,610.34
Less: Capital Outlay	169,867.12
Less: Facilities Acquisition	46,266.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,987.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,420,463.96

Special Education Indirect Cost Rate: **9.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82983
Report R0416

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	1,839,389.66
Less: Capital Outlay	3,922.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,835,467.44

Direct Costs:	
General Fund	5,093,334.34
Less: Capital Outlay	93,732.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	426,382.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,425,983.91

Special Education Indirect Cost Rate: **33.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82984
Report R0416

Dr. Charles Drew Academy
50 WEST JOSEPHINE ST
ECORSE, MI 48229

Indirect Costs (Operations & Maintenance):	
General Fund	182,407.82
Less: Capital Outlay	23,651.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	158,756.57

Direct Costs:	
General Fund	2,523,891.89
Less: Capital Outlay	6,802.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	264,515.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,781,604.67

Special Education Indirect Cost Rate: **5.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82985
Report R0416

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	1,171,577.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,171,577.00

Direct Costs:	
General Fund	5,212,777.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	423,406.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,636,183.00

Special Education Indirect Cost Rate: **20.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82986
Report R0416

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	517,594.27
Less: Capital Outlay	25,702.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	491,891.37

Direct Costs:	
General Fund	5,353,847.09
Less: Capital Outlay	41,253.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	482,490.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,795,084.82

Special Education Indirect Cost Rate: **8.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82987
Report R0416

Frontier International Academy
13322 CONANT ST
DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	577,699.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	577,699.25

Direct Costs:	
General Fund	2,665,120.75
Less: Capital Outlay	44,439.99
Less: Facilities Acquisition	79,774.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,322.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,756,227.80

Special Education Indirect Cost Rate: **20.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82991
Report R0416

Covenant House Academy Detroit
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):	
General Fund	404,155.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	404,155.45

Direct Costs:	
General Fund	2,350,699.61
Less: Capital Outlay	2,680.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,348,019.61

Special Education Indirect Cost Rate: **17.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82992
Report R0416

Northpointe Academy
53 CANDLER ST
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	485,518.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	485,518.54

Direct Costs:	
General Fund	2,141,344.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	193,496.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,334,840.63

Special Education Indirect Cost Rate: **20.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82994
Report R0416

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):	
General Fund	1,846,701.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,846,701.75

Direct Costs:	
General Fund	4,770,641.24
Less: Capital Outlay	235,193.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	285,060.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,820,507.75

Special Education Indirect Cost Rate: **38.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82995
Report R0416

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	1,300,905.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,300,905.00

Direct Costs:	
General Fund	4,381,192.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,691.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,631,883.00

Special Education Indirect Cost Rate: **28.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82996
Report R0416

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	116,456.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	116,456.62

Direct Costs:	
General Fund	1,816,218.97
Less: Capital Outlay	11,758.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,958.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,819,418.97

Special Education Indirect Cost Rate: **6.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82997
Report R0416

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	1,526,053.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,053.00

Direct Costs:	
General Fund	4,423,405.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,972.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,730,377.00

Special Education Indirect Cost Rate: **32.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 82998
Report R0416

ACE Academy (SDA)
22620 WOODWARD AVE STE C
FERNDALE, MI 48220

Indirect Costs (Operations & Maintenance):	
General Fund	81,217.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	81,217.34

Direct Costs:	
General Fund	2,225,667.01
Less: Capital Outlay	121,794.23
Less: Facilities Acquisition	81,104.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,022,768.05

Special Education Indirect Cost Rate: **4.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 83010
Report R0416

Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Indirect Costs (Operations & Maintenance):	
General Fund	2,587,014.82
Less: Capital Outlay	80,914.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,531,100.03

Direct Costs:	
General Fund	23,256,774.72
Less: Capital Outlay	425,294.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,250,668.41
Less: Capital Outlay	30,582.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,051,565.93

Special Education Indirect Cost Rate: **10.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 83060
Report R0416

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Indirect Costs (Operations & Maintenance):	
General Fund	652,873.63
Less: Capital Outlay	14,240.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	638,633.25

Direct Costs:	
General Fund	7,054,272.62
Less: Capital Outlay	78,423.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	528,598.67
Less: Capital Outlay	3,788.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,500,659.20

Special Education Indirect Cost Rate: **8.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 83070
Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):	
General Fund	644,267.82
Less: Capital Outlay	4,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	724.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	640,042.55

Direct Costs:	
General Fund	5,515,911.86
Less: Capital Outlay	157,925.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,155.97
Less: Capital Outlay	63,120.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,708,021.78

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2013-2014
District Code: 84060
Report R0416

Education Achievement Authority of Michigan
300 River Place Drive
Detroit, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	18,961,103.90
Less: Capital Outlay	12,839.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,948,264.90

Direct Costs:	
General Fund	65,041,874.53
Less: Capital Outlay	1,672,319.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,369,554.92

Special Education Indirect Cost Rate: **29.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)