

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2014-2015

District Code: 01010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	596,380.72
Less: Capital Outlay	75,782.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	520,598.28

Direct Costs:

General Fund	6,688,792.40
Less: Capital Outlay	78,963.97
Less: Facilities Acquisition	1,300.21
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)	6,608,528.22

Special Education Indirect Cost Rate: **7.88%**
(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 2014-2015

District Code: 02010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	75,915.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	903.72
Less: Capital Outlay	0.00
Total Indirect (less Capital)	76,818.82

Direct Costs:

General Fund	783,618.80
Less: Capital Outlay	2,077.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	47,421.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	828,962.30

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 2014-2015

District Code: 02020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	133,126.14
Less: Capital Outlay	637.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	132,488.96

Direct Costs:

General Fund	656,075.59
Less: Capital Outlay	2,500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,829.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	699,405.57

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 2014-2015

District Code: 02070
Report R0416

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

Indirect Costs (Operations & Maintenance):

General Fund	693,506.17
Less: Capital Outlay	2,070.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	691,435.57

Direct Costs:

General Fund	5,447,858.24
Less: Capital Outlay	86,143.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,271.97
Less: Capital Outlay	584.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,643,402.31

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 2014-2015

District Code: 02080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	261,121.80
Less: Capital Outlay	17,191.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	243,930.80

Direct Costs:

General Fund	2,868,858.09
Less: Capital Outlay	24,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	162,044.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,006,902.64

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 2014-2015

District Code: 03010
Report R0416

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Indirect Costs (Operations & Maintenance):

General Fund	2,590,358.36
Less: Capital Outlay	79,313.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,511,044.48

Direct Costs:

General Fund	20,475,900.78
Less: Capital Outlay	377,594.41
Less: Facilities Acquisition	43,629.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	778,149.01
Less: Capital Outlay	3,689.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,829,136.39

Special Education Indirect Cost Rate: **12.06%**
(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 2014-2015

District Code: 03020
Report R0416

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Indirect Costs (Operations & Maintenance):

General Fund	2,029,270.79
Less: Capital Outlay	2,210.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,027,060.74

Direct Costs:

General Fund	17,062,776.95
Less: Capital Outlay	224,246.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	879,908.44
Less: Capital Outlay	16,232.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,702,206.65

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 2014-2015

District Code: 03030
Report R0416

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	2,361,969.04
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)	2,361,969.04

Direct Costs:

General Fund	20,316,601.39
Less: Capital Outlay	76,286.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,043,200.42
Less: Capital Outlay	2,003.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,281,512.76

Special Education Indirect Cost Rate: **11.10%**
(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 2014-2015

District Code: 03040
Report R0416

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Indirect Costs (Operations & Maintenance):

General Fund	2,398,433.94
Less: Capital Outlay	16,647.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,381,786.64

Direct Costs:

General Fund	23,508,412.70
Less: Capital Outlay	51,860.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,387,469.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,844,020.87

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 2014-2015

District Code: 03050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,588,998.10
Less: Capital Outlay	20,932.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,568,065.52

Direct Costs:

General Fund	10,729,318.65
Less: Capital Outlay	339,447.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	818,037.88
Less: Capital Outlay	20,200.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,187,707.70

Special Education Indirect Cost Rate: **14.02%**
(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 2014-2015

District Code: 03060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	493,854.53
Less: Capital Outlay	16,675.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	477,179.07

Direct Costs:

General Fund	4,436,982.48
Less: Capital Outlay	26,401.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	217,728.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,070.00
Total Direct (less Capital)	4,620,240.25

Special Education Indirect Cost Rate: **10.33%**
(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 2014-2015

District Code: 03070
Report R0416

Hopkins Public Schools
400 SOUTH CLARK ST
HOPKINS, MI 49328

Indirect Costs (Operations & Maintenance):

General Fund	1,506,611.59
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)	1,506,611.59

Direct Costs:

General Fund	11,815,549.77
Less: Capital Outlay	141,635.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,194.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,296,109.53

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 2014-2015

District Code: 03080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	712,852.26
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)	712,852.26

Direct Costs:

General Fund	7,777,957.77
Less: Capital Outlay	48,149.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	260,397.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,990,205.75

Special Education Indirect Cost Rate: **8.92%**
(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 2014-2015

District Code: 03100
Report R0416

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Indirect Costs (Operations & Maintenance):

General Fund	2,340,381.18
Less: Capital Outlay	19,502.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,320,878.84

Direct Costs:

General Fund	22,337,394.53
Less: Capital Outlay	50,181.05
Less: Facilities Acquisition	5,675.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	822,529.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,104,068.19

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 2014-2015

District Code: 03440
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	66,237.58
Less: Capital Outlay	5,412.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	60,824.60

Direct Costs:

General Fund	490,756.40
Less: Capital Outlay	594.34
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)	490,162.06

Special Education Indirect Cost Rate: **12.41%**
(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 2014-2015

District Code: 03902
Report R0416

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	35,497.35
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)	35,497.35

Direct Costs:

General Fund	784,967.06
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)	784,967.06

Special Education Indirect Cost Rate: **4.52%**
(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 2014-2015

District Code: 04010
Report R0416

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):

General Fund	3,486,437.06
Less: Capital Outlay	9,166.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,477,270.55

Direct Costs:

General Fund	30,793,448.32
Less: Capital Outlay	37,372.42
Less: Facilities Acquisition	11,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,195,119.03
Less: Capital Outlay	1,471.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,938,723.66

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 2014-2015

District Code: 04901
Report R0416

Bingham Arts Academy
555 S FIFTH AVE
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):

General Fund	462,164.63
Less: Capital Outlay	2,170.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,885.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	463,879.89

Direct Costs:

General Fund	1,243,349.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,098.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,682.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,348,934.23

Special Education Indirect Cost Rate: **34.39%**
(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 2014-2015

District Code: 05010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	222,894.30
Less: Capital Outlay	5,092.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	217,801.49

Direct Costs:

General Fund	1,320,308.51
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	77,238.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,397,546.78

Special Education Indirect Cost Rate: **15.58%**
(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 2014-2015

District Code: 05035
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	411,896.66
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)	411,896.66

Direct Costs:

General Fund	3,674,622.47
Less: Capital Outlay	92,095.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,383.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,785,910.33

Special Education Indirect Cost Rate: **10.88%**
(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 2014-2015

District Code: 05040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	566,219.30
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)	566,219.30

Direct Costs:

General Fund	3,222,306.04
Less: Capital Outlay	7,701.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,748.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,396,353.38

Special Education Indirect Cost Rate: **16.67%**
(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 2014-2015

District Code: 05060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	941,600.75
Less: Capital Outlay	242.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	941,357.81

Direct Costs:

General Fund	10,471,709.11
Less: Capital Outlay	13,342.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,057.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,027,424.49

Special Education Indirect Cost Rate: **8.54%**
(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 2014-2015

District Code: 05065
Report R0416

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Indirect Costs (Operations & Maintenance):

General Fund	235,827.30
Less: Capital Outlay	13,929.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	221,897.69

Direct Costs:

General Fund	2,017,256.51
Less: Capital Outlay	97,629.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	118,405.06
Less: Capital Outlay	23,724.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,014,307.12

Special Education Indirect Cost Rate: **11.02%**
(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 2014-2015

District Code: 05070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	903,271.58
Less: Capital Outlay	50,342.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,579.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	857,508.39

Direct Costs:

General Fund	7,776,028.03
Less: Capital Outlay	21,403.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	740,841.13
Less: Capital Outlay	12,820.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,482,644.75

Special Education Indirect Cost Rate: **10.11%**
(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 2014-2015

District Code: 06010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	323,677.54
Less: Capital Outlay	19,586.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	304,090.66

Direct Costs:

General Fund	1,686,982.07
Less: Capital Outlay	40,322.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	132,420.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,779,080.01

Special Education Indirect Cost Rate: **17.09%**
(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 2014-2015

District Code: 06020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	388,541.71
Less: Capital Outlay	5,872.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	382,669.48

Direct Costs:

General Fund	3,148,659.68
Less: Capital Outlay	124,708.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,121.55
Less: Capital Outlay	7,665.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,259,407.52

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 2014-2015

District Code: 06050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,648,205.72
Less: Capital Outlay	43,577.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,604,628.30

Direct Costs:

General Fund	13,029,270.22
Less: Capital Outlay	208,636.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	917,125.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,737,759.22

Special Education Indirect Cost Rate: **11.68%**
(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 2014-2015

District Code: 07010
Report R0416

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Indirect Costs (Operations & Maintenance):

General Fund	38,739.00
Less: Capital Outlay	2,939.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	35,800.00

Direct Costs:

General Fund	276,784.00
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	5,352.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	282,136.00

Special Education Indirect Cost Rate: **12.69%**
(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 2014-2015

District Code: 07020
Report R0416

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Indirect Costs (Operations & Maintenance):

General Fund	524,302.36
Less: Capital Outlay	14,409.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	509,892.97

Direct Costs:

General Fund	4,552,905.61
Less: Capital Outlay	23,372.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,404.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,779,937.54

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 2014-2015

District Code: 07040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	538,181.70
Less: Capital Outlay	4,739.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,467.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	552,909.69

Direct Costs:

General Fund	5,574,270.70
Less: Capital Outlay	3,260.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	256,124.73
Less: Capital Outlay	1,315.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,825,819.50

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 2014-2015

District Code: 08010
Report R0416

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Indirect Costs (Operations & Maintenance):

General Fund	1,188,634.45
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)	1,188,634.45

Direct Costs:

General Fund	11,059,955.24
Less: Capital Outlay	10,173.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	608,544.47
Less: Capital Outlay	189.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,658,137.58

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 2014-2015

District Code: 08030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,268,186.52
Less: Capital Outlay	15,773.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,142.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,262,555.27

Direct Costs:

General Fund	19,337,705.81
Less: Capital Outlay	287,754.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	993,096.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,043,047.71

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 2014-2015

District Code: 08050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,469,304.81
Less: Capital Outlay	5,437.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55,538.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,519,405.40

Direct Costs:

General Fund	24,449,757.48
Less: Capital Outlay	69,365.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	906,620.46
Less: Capital Outlay	242.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,286,770.05

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 2014-2015

District Code: 09010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	7,475,888.87
Less: Capital Outlay	31,071.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,444,817.87

Direct Costs:

General Fund	61,192,813.18
Less: Capital Outlay	638,923.90
Less: Facilities Acquisition	951,673.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,201,308.22
Less: Capital Outlay	144,959.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,658,564.75

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 2014-2015

District Code: 09030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,165,877.25
Less: Capital Outlay	15,725.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,150,152.25

Direct Costs:

General Fund	18,616,679.93
Less: Capital Outlay	577,738.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,017,590.45
Less: Capital Outlay	709.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,055,822.36

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 2014-2015

District Code: 09050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,435,885.76
Less: Capital Outlay	29,547.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,406,338.21

Direct Costs:

General Fund	13,547,049.43
Less: Capital Outlay	100,261.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	635,544.51
Less: Capital Outlay	18,890.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,063,442.39

Special Education Indirect Cost Rate: **10.00%**
(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 2014-2015

District Code: 09090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,213,530.34
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)	1,213,530.34

Direct Costs:

General Fund	10,649,386.06
Less: Capital Outlay	147,254.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	561,491.11
Less: Capital Outlay	11,353.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,052,268.79

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 2014-2015

District Code: 09901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	205,932.93
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)	205,932.93

Direct Costs:

General Fund	1,365,881.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	186,296.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	48,870.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,228,455.51

Special Education Indirect Cost Rate: **16.76%**
(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 2014-2015

District Code: 09902
Report R0416

Bay County PSA
1110 STATE ST
BAY CITY, MI 48706

Indirect Costs (Operations & Maintenance):

General Fund	228,376.00
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)	228,376.00

Direct Costs:

General Fund	2,289,741.61
Less: Capital Outlay	15,937.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	140,761.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,414,564.92

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 2014-2015

District Code: 09903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	782,869.00
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)	782,869.00

Direct Costs:

General Fund	3,844,394.00
Less: Capital Outlay	44,238.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	251,764.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,051,920.00

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 2014-2015

District Code: 10015
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,460,259.60
Less: Capital Outlay	4,560.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,455,698.70

Direct Costs:

General Fund	12,373,093.91
Less: Capital Outlay	22,492.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,236.77
Less: Capital Outlay	2,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,015,837.85

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 2014-2015

District Code: 10025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	514,799.64
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)	514,799.64

Direct Costs:

General Fund	4,865,777.49
Less: Capital Outlay	47,417.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	279,741.49
Less: Capital Outlay	1,112.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,096,988.51

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 2014-2015

District Code: 11010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,810,012.10
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)	2,810,012.10

Direct Costs:

General Fund	27,659,095.63
Less: Capital Outlay	455,333.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,722,350.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,926,112.10

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 2014-2015

District Code: 11020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,974,634.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,974,634.49

Direct Costs:

General Fund	21,605,185.38
Less: Capital Outlay	49,350.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,091,074.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,646,909.73

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 2014-2015

District Code: 11030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,069,881.27
Less: Capital Outlay	27,017.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,042,863.68

Direct Costs:

General Fund	22,123,399.22
Less: Capital Outlay	72,117.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,165,559.76
Less: Capital Outlay	12,229.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,204,611.52

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 2014-2015

District Code: 11033
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	834,300.99
Less: Capital Outlay	51,243.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	783,057.39

Direct Costs:

General Fund	7,575,778.82
Less: Capital Outlay	571,014.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	311,568.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,316,332.95

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 2014-2015

District Code: 11160
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	105,585.78
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)	105,585.78

Direct Costs:

General Fund	94,552.17
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)	94,552.17

Special Education Indirect Cost Rate: **111.67%**
(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 2014-2015

District Code: 11200
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,160,161.73
Less: Capital Outlay	17,001.54
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)	1,146,460.19

Direct Costs:

General Fund	10,512,454.96
Less: Capital Outlay	192,019.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	565,587.51
Less: Capital Outlay	2,414.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,883,609.26

Special Education Indirect Cost Rate: **10.53%**
(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 2014-2015

District Code: 11210
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,053,208.25
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)	1,053,208.25

Direct Costs:

General Fund	10,674,205.86
Less: Capital Outlay	276,089.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	606,077.99
Less: Capital Outlay	45,635.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,958,559.43

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 2014-2015

District Code: 11240
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,720,483.36
Less: Capital Outlay	642,963.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,077,519.39

Direct Costs:

General Fund	21,312,783.64
Less: Capital Outlay	1,394,774.73
Less: Facilities Acquisition	531,218.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	811,189.49
Less: Capital Outlay	41,875.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,156,104.95

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 2014-2015

District Code: 11250
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	574,738.96
Less: Capital Outlay	17,298.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,085.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	583,526.41

Direct Costs:

General Fund	7,497,453.23
Less: Capital Outlay	33,436.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,042.34
Less: Capital Outlay	6,601.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,937,457.94

Special Education Indirect Cost Rate: **7.35%**
(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 2014-2015

District Code: 11300
Report R0416

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

Indirect Costs (Operations & Maintenance):

General Fund	3,643,711.54
Less: Capital Outlay	10,861.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,632,850.35

Direct Costs:

General Fund	32,031,319.90
Less: Capital Outlay	490,785.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,639,552.00
Less: Capital Outlay	16,222.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,163,864.27

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 2014-2015

District Code: 11310
Report R0416

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Indirect Costs (Operations & Maintenance):

General Fund	1,185,573.12
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)	1,185,573.12

Direct Costs:

General Fund	12,783,597.09
Less: Capital Outlay	52,035.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	811,887.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,543,449.32

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 2014-2015

District Code: 11320
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	973,833.68
Less: Capital Outlay	14,051.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	959,781.98

Direct Costs:

General Fund	10,843,839.97
Less: Capital Outlay	204,677.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	589,593.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,228,755.52

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 2014-2015

District Code: 11330
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,247,949.78
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)	1,247,949.78

Direct Costs:

General Fund	14,530,049.97
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	725,199.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,255,249.92

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 2014-2015

District Code: 11340
Report R0416

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Indirect Costs (Operations & Maintenance):

General Fund	770,622.97
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)	770,622.97

Direct Costs:

General Fund	8,267,164.77
Less: Capital Outlay	43,007.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,228.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,652,385.51

Special Education Indirect Cost Rate: **8.91%**
(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 2014-2015

District Code: 11670
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	27,752.58
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)	27,752.58

Direct Costs:

General Fund	499,260.79
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	21,242.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	520,503.70

Special Education Indirect Cost Rate: **5.33%**
(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 2014-2015

District Code: 11830
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	59,264.74
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)	59,264.74

Direct Costs:

General Fund	552,920.45
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	21,320.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	574,240.52

Special Education Indirect Cost Rate: **10.32%**
(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 2014-2015

District Code: 11901
Report R0416

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):

General Fund	310,874.81
Less: Capital Outlay	8,252.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	302,622.29

Direct Costs:

General Fund	3,894,547.91
Less: Capital Outlay	49,922.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,285.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,122,910.58

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 2014-2015

District Code: 11903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	401,056.97
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)	401,056.97

Direct Costs:

General Fund	2,748,295.21
Less: Capital Outlay	42,593.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	317,212.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,022,914.42

Special Education Indirect Cost Rate: **13.27%**
(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 2014-2015

District Code: 11904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	277,793.77
Less: Capital Outlay	0.00
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)	317,793.77

Direct Costs:

General Fund	1,098,979.38
Less: Capital Outlay	4,849.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	90,548.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,184,679.09

Special Education Indirect Cost Rate: **26.83%**
(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 2014-2015

District Code: 11905
Report R0416

Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):

General Fund	449,065.11
Less: Capital Outlay	6,004.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	443,060.50

Direct Costs:

General Fund	1,761,615.65
Less: Capital Outlay	10,916.96
Less: Facilities Acquisition	4,891.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,116.49
Less: Capital Outlay	1,891.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,908,031.48

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 2014-2015

District Code: 12010
Report R0416

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	2,120,090.28
Less: Capital Outlay	5,453.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	158.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,114,795.61

Direct Costs:

General Fund	22,457,042.47
Less: Capital Outlay	216,045.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,227,886.24
Less: Capital Outlay	36,055.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,432,827.56

Special Education Indirect Cost Rate: **9.02%**
(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 2014-2015

District Code: 12020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	964,268.14
Less: Capital Outlay	46,643.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,550.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	923,175.81

Direct Costs:

General Fund	7,999,215.76
Less: Capital Outlay	75,130.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,522.78
Less: Capital Outlay	7,077.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,549,531.53

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 2014-2015

District Code: 12040
Report R0416

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Indirect Costs (Operations & Maintenance):

General Fund	786,645.77
Less: Capital Outlay	1,731.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	784,913.94

Direct Costs:

General Fund	9,326,016.92
Less: Capital Outlay	75,690.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,290.55
Less: Capital Outlay	31,116.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,765,500.59

Special Education Indirect Cost Rate: **8.04%**
(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 2014-2015

District Code: 12901
Report R0416

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	227,071.00
Less: Capital Outlay	5,195.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	221,876.00

Direct Costs:

General Fund	2,430,733.00
Less: Capital Outlay	26,993.00
Less: Facilities Acquisition	112,263.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	274,151.00
Less: Capital Outlay	5,875.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,559,753.00

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 2014-2015

District Code: 13010
Report R0416

Albion Public Schools
225 Watson St
ALBION, MI 49224

Indirect Costs (Operations & Maintenance):

General Fund	871,778.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,007.91
Less: Capital Outlay	0.00
Total Indirect (less Capital)	872,785.98

Direct Costs:

General Fund	8,401,364.39
Less: Capital Outlay	83,928.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	394,765.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,712,202.06

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 2014-2015

District Code: 13020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	6,956,300.54
Less: Capital Outlay	205,845.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	104,244.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,854,699.38

Direct Costs:

General Fund	51,137,275.45
Less: Capital Outlay	363,772.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,652,428.04
Less: Capital Outlay	104,363.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,321,566.93

Special Education Indirect Cost Rate: **12.62%**
(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 2014-2015

District Code: 13050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	457,523.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,577.58
Less: Capital Outlay	0.00
Total Indirect (less Capital)	462,100.83

Direct Costs:

General Fund	4,318,473.19
Less: Capital Outlay	12,712.87
Less: Facilities Acquisition	14,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	209,483.77
Less: Capital Outlay	3,547.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,497,296.28

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 2014-2015

District Code: 13070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,824,715.62
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)	2,824,715.62

Direct Costs:

General Fund	22,398,001.49
Less: Capital Outlay	60,410.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,171,765.72
Less: Capital Outlay	8,139.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,501,217.82

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 2014-2015

District Code: 13080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	789,737.29
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)	789,737.29

Direct Costs:

General Fund	8,944,398.65
Less: Capital Outlay	16,107.09
Less: Facilities Acquisition	15,123.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	512,757.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,425,925.45

Special Education Indirect Cost Rate: **8.38%**
(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 2014-2015

District Code: 13090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,402,664.40
Less: Capital Outlay	55,010.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,046.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,351,700.70

Direct Costs:

General Fund	32,781,047.39
Less: Capital Outlay	1,027,692.94
Less: Facilities Acquisition	45,830.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,914,388.01
Less: Capital Outlay	10,083.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,611,828.34

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 2014-2015

District Code: 13095
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	165,501.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	165,501.95

Direct Costs:

General Fund	2,723,940.49
Less: Capital Outlay	16,912.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	122,355.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,829,383.39

Special Education Indirect Cost Rate: **5.85%**
(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 2014-2015

District Code: 13110
Report R0416

Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	2,466,073.65
Less: Capital Outlay	50,230.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,265.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,423,108.98

Direct Costs:

General Fund	20,134,932.39
Less: Capital Outlay	95,754.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	739,189.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,778,366.85

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 2014-2015

District Code: 13120
Report R0416

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Indirect Costs (Operations & Maintenance):

General Fund	1,725,291.85
Less: Capital Outlay	101,340.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,623,951.49

Direct Costs:

General Fund	15,676,649.46
Less: Capital Outlay	112,888.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	751,088.63
Less: Capital Outlay	2,819.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,312,029.66

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 2014-2015

District Code: 13130
Report R0416

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Indirect Costs (Operations & Maintenance):

General Fund	261,556.56
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)	261,556.56

Direct Costs:

General Fund	2,106,543.13
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	146,535.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,253,078.49

Special Education Indirect Cost Rate: **11.61%**
(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 2014-2015

District Code: 13135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	996,225.45
Less: Capital Outlay	12,499.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,441.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	997,167.73

Direct Costs:

General Fund	8,936,254.49
Less: Capital Outlay	3,385.57
Less: Facilities Acquisition	558.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	383,268.01
Less: Capital Outlay	2,846.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,312,732.89

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 2014-2015

District Code: 13900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	124,688.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	124,688.47

Direct Costs:

General Fund	1,167,415.19
Less: Capital Outlay	50,642.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	39,059.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,155,831.55

Special Education Indirect Cost Rate: **10.79%**
(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 2014-2015

District Code: 13901
Report R0416

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Indirect Costs (Operations & Maintenance):

General Fund	330,997.74
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)	330,997.74

Direct Costs:

General Fund	1,357,470.80
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	111,727.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,469,198.66

Special Education Indirect Cost Rate: **22.53%**
(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 2014-2015

District Code: 13902
Report R0416

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Indirect Costs (Operations & Maintenance):

General Fund	1,017,266.00
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)	1,017,266.00

Direct Costs:

General Fund	4,034,307.00
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	207,507.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,241,814.00

Special Education Indirect Cost Rate: **23.98%**
(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 2014-2015

District Code: 13903
Report R0416

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	147,868.00
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)	147,868.00

Direct Costs:

General Fund	1,245,115.00
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)	1,245,115.00

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 2014-2015

District Code: 13904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	68,188.23
Less: Capital Outlay	3,114.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	65,074.20

Direct Costs:

General Fund	1,255,240.81
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,255,240.81

Special Education Indirect Cost Rate: **5.18%**
(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 2014-2015

District Code: 14010
Report R0416

Cassopolis Public Schools
725 CENTER ST
CASSOPOLIS, MI 49031

Indirect Costs (Operations & Maintenance):

General Fund	1,648,010.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	79,786.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,727,797.21

Direct Costs:

General Fund	8,153,573.48
Less: Capital Outlay	253,694.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	531,838.24
Less: Capital Outlay	8,062.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,423,654.25

Special Education Indirect Cost Rate: **20.51%**
(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 2014-2015

District Code: 14020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,831,796.19
Less: Capital Outlay	48,417.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,706.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,792,085.19

Direct Costs:

General Fund	18,681,360.54
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	1,222,033.42
Less: Capital Outlay	4,361.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,899,032.54

Special Education Indirect Cost Rate: **9.01%**
(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 2014-2015

District Code: 14030
Report R0416

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Indirect Costs (Operations & Maintenance):

General Fund	1,924,438.21
Less: Capital Outlay	19,680.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,991.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,928,749.64

Direct Costs:

General Fund	18,774,874.82
Less: Capital Outlay	144,909.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	998,363.75
Less: Capital Outlay	8,418.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,619,910.97

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 2014-2015

District Code: 14050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	696,291.74
Less: Capital Outlay	13,458.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	682,833.74

Direct Costs:

General Fund	5,569,457.25
Less: Capital Outlay	13,966.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,111.91
Less: Capital Outlay	3,777.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,876,825.73

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 2014-2015

District Code: 15010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	235,922.70
Less: Capital Outlay	3,979.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	231,943.20

Direct Costs:

General Fund	1,749,277.47
Less: Capital Outlay	8,138.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	25,713.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,766,853.21

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 2014-2015

District Code: 15020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,221,064.74
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)	1,221,064.74

Direct Costs:

General Fund	10,698,971.64
Less: Capital Outlay	30,190.18
Less: Facilities Acquisition	1,833.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	519,540.51
Less: Capital Outlay	1,167.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,185,320.56

Special Education Indirect Cost Rate: **10.92%**
(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 2014-2015

District Code: 15030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	254,928.43
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)	254,928.43

Direct Costs:

General Fund	2,178,476.15
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	131,471.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,309,948.00

Special Education Indirect Cost Rate: **11.04%**
(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 2014-2015

District Code: 15050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	921,245.40
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)	921,245.40

Direct Costs:

General Fund	8,803,779.17
Less: Capital Outlay	88,994.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	362,210.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,076,995.37

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 2014-2015

District Code: 15060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	777,206.82
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)	777,206.82

Direct Costs:

General Fund	8,331,143.26
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	536,175.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,867,318.50

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 2014-2015

District Code: 15901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	147,051.00
Less: Capital Outlay	1,233.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	145,818.00

Direct Costs:

General Fund	1,225,465.00
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)	1,225,465.00

Special Education Indirect Cost Rate: **11.90%**
(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 2014-2015

District Code: 15902
Report R0416

Northwest Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

Indirect Costs (Operations & Maintenance):

General Fund	36,945.08
Less: Capital Outlay	267.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	36,677.10

Direct Costs:

General Fund	730,196.95
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)	730,196.95

Special Education Indirect Cost Rate: **5.02%**
(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 2014-2015

District Code: 16015
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,796,912.60
Less: Capital Outlay	36,707.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,760,204.76

Direct Costs:

General Fund	16,203,418.06
Less: Capital Outlay	253,520.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	859,141.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,809,038.73

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 2014-2015

District Code: 16050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	514,126.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	41,722.85
Less: Capital Outlay	0.00
Total Indirect (less Capital)	555,849.27

Direct Costs:

General Fund	5,943,837.23
Less: Capital Outlay	76,441.28
Less: Facilities Acquisition	16,706.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	425,102.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,275,792.50

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 2014-2015

District Code: 16070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	165,819.36
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)	165,819.36

Direct Costs:

General Fund	2,260,634.08
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	34,367.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,295,001.39

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 2014-2015

District Code: 16100
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	275,968.65
Less: Capital Outlay	3,325.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	272,643.65

Direct Costs:

General Fund	3,075,841.56
Less: Capital Outlay	22,571.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,028.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,254,298.88

Special Education Indirect Cost Rate: **8.38%**
(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 2014-2015

District Code: 17010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,375,367.82
Less: Capital Outlay	49,531.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,325,836.76

Direct Costs:

General Fund	18,971,019.84
Less: Capital Outlay	217,679.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	939,818.66
Less: Capital Outlay	2,517.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,690,641.88

Special Education Indirect Cost Rate: **11.81%**
(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 2014-2015

District Code: 17050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	316,628.09
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)	316,628.09

Direct Costs:

General Fund	2,617,720.60
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	167,847.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,785,568.30

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 2014-2015

District Code: 17090
Report R0416

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Indirect Costs (Operations & Maintenance):

General Fund	374,839.49
Less: Capital Outlay	9,570.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	365,269.49

Direct Costs:

General Fund	5,691,277.99
Less: Capital Outlay	23,198.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	192,794.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,860,874.07

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 2014-2015

District Code: 17110
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	431,939.42
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)	431,939.42

Direct Costs:

General Fund	7,211,092.14
Less: Capital Outlay	76,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	346,201.68
Less: Capital Outlay	6,190.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,475,103.79

Special Education Indirect Cost Rate: **5.78%**
(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 2014-2015

District Code: 17140
Report R0416

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	454,257.97
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)	454,257.97

Direct Costs:

General Fund	4,736,510.95
Less: Capital Outlay	22,156.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,557.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,964,911.40

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 2014-2015

District Code: 17160
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	119,892.51
Less: Capital Outlay	38,532.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	81,360.51

Direct Costs:

General Fund	977,310.17
Less: Capital Outlay	21,372.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,592.27
Less: Capital Outlay	420.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,014,109.41

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 2014-2015

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	812,514.27
Less: Capital Outlay	9,868.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	802,645.66

Direct Costs:

General Fund	7,067,445.54
Less: Capital Outlay	96,462.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	296,623.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,267,606.17

Special Education Indirect Cost Rate: **11.04%**
(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 2014-2015

District Code: 17902
Report R0416

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	142,294.07
Less: Capital Outlay	6,569.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	135,724.86

Direct Costs:

General Fund	1,130,982.15
Less: Capital Outlay	82,733.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	70,225.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,118,474.44

Special Education Indirect Cost Rate: **12.13%**
(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 2014-2015

District Code: 17903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	10,453.00
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)	10,453.00

Direct Costs:

General Fund	528,215.83
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)	528,215.83

Special Education Indirect Cost Rate: **1.98%**
(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 2014-2015

District Code: 18010
Report R0416

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Indirect Costs (Operations & Maintenance):

General Fund	1,171,003.48
Less: Capital Outlay	13,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,158,003.48

Direct Costs:

General Fund	12,236,749.41
Less: Capital Outlay	300,013.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	576,218.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,512,954.56

Special Education Indirect Cost Rate: **9.25%**
(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 2014-2015

District Code: 18020
Report R0416

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Indirect Costs (Operations & Maintenance):

General Fund	904,196.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,410.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	917,606.22

Direct Costs:

General Fund	11,867,929.83
Less: Capital Outlay	220,661.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	828,411.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,475,680.08

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 2014-2015

District Code: 18060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,366,327.75
Less: Capital Outlay	30,477.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,335,850.75

Direct Costs:

General Fund	12,756,230.34
Less: Capital Outlay	82,804.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,112,053.42
Less: Capital Outlay	38,184.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,747,295.08

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 2014-2015

District Code: 19010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,024,150.59
Less: Capital Outlay	4,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	29,737.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,049,138.09

Direct Costs:

General Fund	22,216,626.08
Less: Capital Outlay	184,707.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	740,063.43
Less: Capital Outlay	3,560.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,768,421.14

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 2014-2015

District Code: 19070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	372,280.74
Less: Capital Outlay	2,119.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	370,160.81

Direct Costs:

General Fund	4,452,315.89
Less: Capital Outlay	31,933.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	178,928.99
Less: Capital Outlay	4,824.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,594,486.65

Special Education Indirect Cost Rate: **8.06%**
(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 2014-2015

District Code: 19100
Report R0416

Bath Community Schools
6175 E. Clark Road
Bath, MI 48808

Indirect Costs (Operations & Maintenance):

General Fund	811,643.01
Less: Capital Outlay	11,284.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	800,358.88

Direct Costs:

General Fund	8,024,704.43
Less: Capital Outlay	228,421.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	399,874.26
Less: Capital Outlay	4,020.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,192,137.17

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 2014-2015

District Code: 19120
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,592,176.45
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)	1,592,176.45

Direct Costs:

General Fund	12,241,845.47
Less: Capital Outlay	123,018.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	590,657.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,709,483.95

Special Education Indirect Cost Rate: **12.53%**
(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 2014-2015

District Code: 19125
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	558,765.33
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)	558,765.33

Direct Costs:

General Fund	5,054,713.75
Less: Capital Outlay	8,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	249,302.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,296,016.67

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 2014-2015

District Code: 19140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,146,481.25
Less: Capital Outlay	16,136.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,130,344.29

Direct Costs:

General Fund	24,688,936.29
Less: Capital Outlay	62,066.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,355,584.84
Less: Capital Outlay	192,762.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,789,691.28

Special Education Indirect Cost Rate: **12.14%**
(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 2014-2015

District Code: 20015
Report R0416

Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Indirect Costs (Operations & Maintenance):

General Fund	1,264,174.38
Less: Capital Outlay	35,079.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,229,095.08

Direct Costs:

General Fund	13,448,369.64
Less: Capital Outlay	103,353.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	749,844.98
Less: Capital Outlay	1,190.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,093,670.99

Special Education Indirect Cost Rate: **8.72%**
(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 2014-2015

District Code: 21010
Report R0416

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Indirect Costs (Operations & Maintenance):

General Fund	1,599,459.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	30,593.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,630,053.15

Direct Costs:

General Fund	19,137,388.32
Less: Capital Outlay	56,452.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,107,014.22
Less: Capital Outlay	6,687.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,181,262.50

Special Education Indirect Cost Rate: **8.08%**
(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 2014-2015

District Code: 21025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,158,592.62
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)	1,158,592.62

Direct Costs:

General Fund	11,025,309.14
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	565,900.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,591,210.07

Special Education Indirect Cost Rate: **10.00%**
(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 2014-2015

District Code: 21060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	315,301.68
Less: Capital Outlay	2,325.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,079.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	317,055.62

Direct Costs:

General Fund	2,890,693.92
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	188,572.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,079,266.45

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 2014-2015

District Code: 21065
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	314,809.26
Less: Capital Outlay	37,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	277,609.26

Direct Costs:

General Fund	2,051,835.94
Less: Capital Outlay	80,585.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,325.41
Less: Capital Outlay	2,723.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,114,851.85

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 2014-2015

District Code: 21090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	422,871.68
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)	422,871.68

Direct Costs:

General Fund	6,271,486.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	682,736.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	339,050.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,927,800.30

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 2014-2015

District Code: 21135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	226,303.26
Less: Capital Outlay	1,478.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	224,825.26

Direct Costs:

General Fund	1,532,296.54
Less: Capital Outlay	1,400.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,428.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,660,325.08

Special Education Indirect Cost Rate: **13.54%**
(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 2014-2015

District Code: 22010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	911,599.85
Less: Capital Outlay	14.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	911,584.89

Direct Costs:

General Fund	7,267,729.04
Less: Capital Outlay	93,674.25
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)	7,174,054.79

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 2014-2015

District Code: 22025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	566,358.53
Less: Capital Outlay	2,823.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	29,110.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	592,645.17

Direct Costs:

General Fund	5,682,444.81
Less: Capital Outlay	17,847.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	296,355.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,960,952.80

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 2014-2015

District Code: 22030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,248,108.30
Less: Capital Outlay	642.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,247,465.96

Direct Costs:

General Fund	13,167,372.36
Less: Capital Outlay	22,765.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	979,459.75
Less: Capital Outlay	32,826.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,091,240.58

Special Education Indirect Cost Rate: **8.85%**
(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 2014-2015

District Code: 22045
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	359,570.75
Less: Capital Outlay	0.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	359,569.85

Direct Costs:

General Fund	2,229,859.60
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	126,873.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,356,732.67

Special Education Indirect Cost Rate: **15.26%**
(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 2014-2015

District Code: 23010
Report R0416

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

Indirect Costs (Operations & Maintenance):

General Fund	859,252.13
Less: Capital Outlay	12,299.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	846,953.13

Direct Costs:

General Fund	4,247,890.29
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	254,712.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,502,602.78

Special Education Indirect Cost Rate: **18.81%**
(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 2014-2015

District Code: 23030
Report R0416

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Indirect Costs (Operations & Maintenance):

General Fund	2,391,696.82
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)	2,391,696.82

Direct Costs:

General Fund	20,950,899.41
Less: Capital Outlay	295,056.70
Less: Facilities Acquisition	129,623.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,098,945.38
Less: Capital Outlay	7,089.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,618,075.34

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 2014-2015

District Code: 23050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,802,601.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,060.37
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,813,661.68

Direct Costs:

General Fund	21,113,283.55
Less: Capital Outlay	12,046.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,990.66
Less: Capital Outlay	11,507.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,972,719.74

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 2014-2015

District Code: 23060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,071,199.97
Less: Capital Outlay	41,465.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,029,748.02

Direct Costs:

General Fund	40,578,619.19
Less: Capital Outlay	595,364.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,493,476.26
Less: Capital Outlay	27,161.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,449,569.41

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 2014-2015

District Code: 23065
Report R0416

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Indirect Costs (Operations & Maintenance):

General Fund	873,071.71
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)	873,071.71

Direct Costs:

General Fund	9,177,966.03
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	457,774.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,635,740.19

Special Education Indirect Cost Rate: **9.06%**
(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 2014-2015

District Code: 23080
Report R0416

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Indirect Costs (Operations & Maintenance):

General Fund	976,406.34
Less: Capital Outlay	26,828.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	248.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	949,826.52

Direct Costs:

General Fund	11,869,889.90
Less: Capital Outlay	97,710.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	642,741.08
Less: Capital Outlay	6,331.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,408,589.14

Special Education Indirect Cost Rate: **7.65%**
(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 2014-2015

District Code: 23090
Report R0416

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

Indirect Costs (Operations & Maintenance):

General Fund	787,633.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	787,633.49

Direct Costs:

General Fund	7,664,383.07
Less: Capital Outlay	48,378.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	301,783.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,917,788.25

Special Education Indirect Cost Rate: **9.95%**
(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 2014-2015

District Code: 23490
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	16,429.24
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)	16,429.24

Direct Costs:

General Fund	121,881.93
Less: Capital Outlay	5,567.49
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)	116,314.44

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 2014-2015

District Code: 23900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	10,315.37
Less: Capital Outlay	132.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,182.65

Direct Costs:

General Fund	458,191.04
Less: Capital Outlay	49,825.61
Less: Facilities Acquisition	7,209.90
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)	401,155.53

Special Education Indirect Cost Rate: **2.54%**
(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 2014-2015

District Code: 23901
Report R0416

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Indirect Costs (Operations & Maintenance):

General Fund	123,855.38
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)	123,855.38

Direct Costs:

General Fund	1,409,026.80
Less: Capital Outlay	60,328.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	42,214.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,390,913.49

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 2014-2015

District Code: 23902
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	53,075.02
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)	53,075.02

Direct Costs:

General Fund	834,855.35
Less: Capital Outlay	753.60
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)	834,101.75

Special Education Indirect Cost Rate: **6.36%**
(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 2014-2015

District Code: 24020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,359,462.43
Less: Capital Outlay	16,068.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	321.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,343,715.74

Direct Costs:

General Fund	9,491,177.53
Less: Capital Outlay	137,987.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,955.27
Less: Capital Outlay	5,098.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,667,046.69

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 2014-2015

District Code: 24030
Report R0416

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Indirect Costs (Operations & Maintenance):

General Fund	227,018.41
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)	227,018.41

Direct Costs:

General Fund	2,644,600.22
Less: Capital Outlay	41,972.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	132,174.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,734,802.50

Special Education Indirect Cost Rate: **8.30%**
(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 2014-2015

District Code: 24040
Report R0416

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Indirect Costs (Operations & Maintenance):

General Fund	466,714.15
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)	466,714.15

Direct Costs:

General Fund	5,424,068.72
Less: Capital Outlay	3,772.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	308,861.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,729,157.68

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 2014-2015
 District Code: 24070
 Report R0416

Public Schools of Petoskey
 1130 HOWARD ST
 PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	2,096,114.23
Less: Capital Outlay	10,432.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	67,141.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,152,823.66

Direct Costs:	
General Fund	23,254,753.06
Less: Capital Outlay	6,882.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	836,056.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,083,927.66

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 2014-2015

District Code: 24901
Report R0416

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):

General Fund	125,904.00
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)	125,904.00

Direct Costs:

General Fund	1,295,238.00
Less: Capital Outlay	442.00
Less: Facilities Acquisition	1,396.00
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)	1,293,400.00

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 2014-2015

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	13,072,876.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	85,996.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,158,873.52

Direct Costs:

General Fund	92,720,583.06
Less: Capital Outlay	391,896.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,413,921.35
Less: Capital Outlay	63.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	95,742,544.38

Special Education Indirect Cost Rate: **13.74%**
(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 2014-2015

District Code: 25030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	8,696,718.63
Less: Capital Outlay	678,931.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	113,350.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,131,137.12

Direct Costs:

General Fund	64,692,519.41
Less: Capital Outlay	1,216,970.68
Less: Facilities Acquisition	257,105.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,490,224.39
Less: Capital Outlay	590,508.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,118,159.33

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 2014-2015

District Code: 25040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,445,082.68
Less: Capital Outlay	5,734.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,439,348.34

Direct Costs:

General Fund	20,021,627.72
Less: Capital Outlay	261,456.13
Less: Facilities Acquisition	41,771.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,091,855.63
Less: Capital Outlay	3,260.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,806,995.58

Special Education Indirect Cost Rate: **11.72%**
(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 2014-2015

District Code: 25050
Report R0416

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Indirect Costs (Operations & Maintenance):

General Fund	2,180,879.03
Less: Capital Outlay	31,438.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,149,441.00

Direct Costs:

General Fund	15,958,933.01
Less: Capital Outlay	505,269.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	849,248.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,302,912.23

Special Education Indirect Cost Rate: **13.18%**
(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 2014-2015

District Code: 25060
Report R0416

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Indirect Costs (Operations & Maintenance):

General Fund	1,076,095.08
Less: Capital Outlay	10,346.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,206.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,073,956.01

Direct Costs:

General Fund	9,735,253.79
Less: Capital Outlay	19,455.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	618,069.58
Less: Capital Outlay	5,554.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,328,313.88

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 2014-2015

District Code: 25070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	589,393.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	589,393.49

Direct Costs:

General Fund	6,438,984.22
Less: Capital Outlay	82,597.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	386,646.81
Less: Capital Outlay	33,841.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,709,192.03

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 2014-2015

District Code: 25080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,914,346.25
Less: Capital Outlay	28,077.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,886,268.85

Direct Costs:

General Fund	46,469,823.17
Less: Capital Outlay	895,453.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,138,516.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,712,886.49

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 2014-2015

District Code: 25100
Report R0416

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):

General Fund	2,833,571.48
Less: Capital Outlay	17,607.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,815,964.48

Direct Costs:

General Fund	27,796,444.04
Less: Capital Outlay	72,447.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,137,184.93
Less: Capital Outlay	12,962.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,848,219.27

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 2014-2015

District Code: 25110
Report R0416

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):

General Fund	2,504,683.49
Less: Capital Outlay	26,137.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,478,545.61

Direct Costs:

General Fund	25,246,117.71
Less: Capital Outlay	406,409.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,336,114.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,175,823.29

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 2014-2015

District Code: 25120
Report R0416

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Indirect Costs (Operations & Maintenance):

General Fund	2,972,683.14
Less: Capital Outlay	11,090.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,961,593.14

Direct Costs:

General Fund	31,719,302.47
Less: Capital Outlay	154,401.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,478,566.35
Less: Capital Outlay	8,264.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,035,202.42

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 2014-2015

District Code: 25130
Report R0416

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):

General Fund	796,801.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,822.16
Less: Capital Outlay	0.00
Total Indirect (less Capital)	802,623.81

Direct Costs:

General Fund	6,969,616.95
Less: Capital Outlay	7,994.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	457,645.17
Less: Capital Outlay	3,263.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,416,004.25

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 2014-2015

District Code: 25140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,185,042.62
Less: Capital Outlay	9,802.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,175,240.12

Direct Costs:

General Fund	43,160,220.67
Less: Capital Outlay	187,270.92
Less: Facilities Acquisition	434.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,111,930.58
Less: Capital Outlay	19,882.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,064,563.02

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 2014-2015

District Code: 25150
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,518,321.97
Less: Capital Outlay	4,559.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,513,762.09

Direct Costs:

General Fund	27,255,120.58
Less: Capital Outlay	133,414.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,229,119.54
Less: Capital Outlay	21,650.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,329,175.07

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 2014-2015

District Code: 25180
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,784,455.54
Less: Capital Outlay	7,493.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	114,855.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,891,816.67

Direct Costs:

General Fund	32,626,527.94
Less: Capital Outlay	638,453.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,357,858.84
Less: Capital Outlay	27,046.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,318,886.62

Special Education Indirect Cost Rate: **8.68%**
(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 2014-2015

District Code: 25200
Report R0416

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):

General Fund	1,634,306.36
Less: Capital Outlay	14,988.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,541.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,624,858.60

Direct Costs:

General Fund	15,442,393.07
Less: Capital Outlay	268,396.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	782,967.75
Less: Capital Outlay	22,582.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,934,382.13

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 2014-2015

District Code: 25210
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,174,612.97
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)	1,174,612.97

Direct Costs:

General Fund	8,772,650.57
Less: Capital Outlay	100,720.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	645,035.92
Less: Capital Outlay	3,360.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,313,605.95

Special Education Indirect Cost Rate: **12.61%**
(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 2014-2015

District Code: 25230
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	543,969.97
Less: Capital Outlay	12,820.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	531,149.54

Direct Costs:

General Fund	7,043,268.15
Less: Capital Outlay	88,911.59
Less: Facilities Acquisition	122,531.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	397,255.66
Less: Capital Outlay	13,619.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,215,461.37

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 2014-2015

District Code: 25240
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,361,362.55
Less: Capital Outlay	8,569.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,352,793.55

Direct Costs:

General Fund	12,779,169.51
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	856,853.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,636,023.35

Special Education Indirect Cost Rate: **17.25%**
(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 2014-2015

District Code: 25250
Report R0416

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Indirect Costs (Operations & Maintenance):

General Fund	1,699,526.69
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)	1,699,526.69

Direct Costs:

General Fund	22,385,301.88
Less: Capital Outlay	132,391.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	901,069.61
Less: Capital Outlay	3,400.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,150,579.79

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 2014-2015

District Code: 25260
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,192,343.77
Less: Capital Outlay	26,763.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,165,580.77

Direct Costs:

General Fund	10,366,494.37
Less: Capital Outlay	113,340.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	707,960.97
Less: Capital Outlay	2,400.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,958,715.34

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 2014-2015

District Code: 25280
Report R0416

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Indirect Costs (Operations & Maintenance):

General Fund	1,669,179.23
Less: Capital Outlay	6,459.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,662,719.84

Direct Costs:

General Fund	11,109,095.86
Less: Capital Outlay	45,964.97
Less: Facilities Acquisition	11,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	765,716.03
Less: Capital Outlay	7,614.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,810,232.68

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 2014-2015

District Code: 25900
Report R0416

Genesee STEM Academy
310 W OAKLEY ST
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):

General Fund	265,622.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	265,622.92

Direct Costs:

General Fund	1,056,424.50
Less: Capital Outlay	9,434.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,915.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,182,905.17

Special Education Indirect Cost Rate: **22.46%**
(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 2014-2015

District Code: 25902
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	337,860.88
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)	337,860.88

Direct Costs:

General Fund	2,814,802.38
Less: Capital Outlay	4,803.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,692.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,031,691.22

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 2014-2015

District Code: 25903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	241,253.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	37,575.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	278,828.00

Direct Costs:

General Fund	2,902,965.00
Less: Capital Outlay	30,039.00
Less: Facilities Acquisition	5,185.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	202,955.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,070,696.00

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 2014-2015

District Code: 25904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	551,132.56
Less: Capital Outlay	27,404.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	523,728.06

Direct Costs:

General Fund	2,615,763.83
Less: Capital Outlay	21,568.86
Less: Facilities Acquisition	36,797.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,234.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,833,632.38

Special Education Indirect Cost Rate: **18.48%**
(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 2014-2015

District Code: 25905
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	477,124.02
Less: Capital Outlay	5,955.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	471,168.85

Direct Costs:

General Fund	7,547,167.15
Less: Capital Outlay	18,614.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	684,302.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,212,854.47

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 2014-2015

District Code: 25907
Report R0416

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	1,194,783.00
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)	1,194,783.00

Direct Costs:

General Fund	4,918,047.00
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	334,462.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,252,509.00

Special Education Indirect Cost Rate: **22.75%**
(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 2014-2015

District Code: 25909
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,168,628.00
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)	1,168,628.00

Direct Costs:

General Fund	4,500,363.00
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	375,081.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,875,444.00

Special Education Indirect Cost Rate: **23.97%**
(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 2014-2015

District Code: 25910
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	490,391.59
Less: Capital Outlay	8,337.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	482,053.79

Direct Costs:

General Fund	4,723,519.80
Less: Capital Outlay	99,807.66
Less: Facilities Acquisition	28,016.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	444,196.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,039,891.99

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 2014-2015

District Code: 25911
Report R0416

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Indirect Costs (Operations & Maintenance):

General Fund	480,607.23
Less: Capital Outlay	28,607.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	452,000.13

Direct Costs:

General Fund	4,975,822.71
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	213,173.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,188,995.78

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 2014-2015

District Code: 25912
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,192,980.11
Less: Capital Outlay	74,582.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,118,397.46

Direct Costs:

General Fund	3,299,706.56
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	334,124.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,633,830.75

Special Education Indirect Cost Rate: **30.78%**
(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 2014-2015

District Code: 25914
Report R0416

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	220,141.08
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)	220,141.08

Direct Costs:

General Fund	1,221,427.01
Less: Capital Outlay	86,355.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	101,103.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,236,175.07

Special Education Indirect Cost Rate: **17.81%**
(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 2014-2015

District Code: 25915

Report R0416

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Indirect Costs (Operations & Maintenance):

General Fund	68,069.20
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)	68,069.20

Direct Costs:

General Fund	1,103,999.70
Less: Capital Outlay	146,828.17
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)	957,171.53

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 2014-2015
 District Code: 26010
 Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	857,787.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,355.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	889,143.48

Direct Costs:	
General Fund	9,828,209.92
Less: Capital Outlay	31,124.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	626,685.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,423,770.53

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 2014-2015

District Code: 26040
Report R0416

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Indirect Costs (Operations & Maintenance):

General Fund	1,157,089.43
Less: Capital Outlay	2,898.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,154,191.35

Direct Costs:

General Fund	14,969,191.70
Less: Capital Outlay	148,903.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	814,218.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,634,506.38

Special Education Indirect Cost Rate: **7.38%**
(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 2014-2015

District Code: 27010
Report R0416

Bessemer Area School District
301 EAST SELLAR ST
BESSEMER, MI 49911

Indirect Costs (Operations & Maintenance):

General Fund	556,474.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	556,474.47

Direct Costs:

General Fund	3,345,297.91
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	171,135.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,516,433.86

Special Education Indirect Cost Rate: **15.82%**
(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 2014-2015

District Code: 27020
Report R0416

Ironwood Area Schools of Gogebic County
650 EAST AYER ST
IRONWOOD, MI 49938

Indirect Costs (Operations & Maintenance):

General Fund	760,949.20
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)	760,949.20

Direct Costs:

General Fund	7,045,365.20
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	484,010.28
Less: Capital Outlay	35,040.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,494,335.03

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 2014-2015

District Code: 27070
Report R0416

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Indirect Costs (Operations & Maintenance):

General Fund	265,726.81
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)	265,726.81

Direct Costs:

General Fund	2,378,010.87
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	121,990.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,500,001.80

Special Education Indirect Cost Rate: **10.63%**
(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 2014-2015

District Code: 27080
Report R0416

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Indirect Costs (Operations & Maintenance):

General Fund	408,047.78
Less: Capital Outlay	15,435.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,612.56

Direct Costs:

General Fund	2,720,066.11
Less: Capital Outlay	7,652.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	130,407.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,842,821.67

Special Education Indirect Cost Rate: **13.81%**
(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 2014-2015

District Code: 28010
Report R0416

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	8,723,331.62
Less: Capital Outlay	7,112.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	132,528.39
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,848,748.01

Direct Costs:

General Fund	77,061,564.70
Less: Capital Outlay	102,460.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,062,706.43
Less: Capital Outlay	1,184.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	82,020,626.03

Special Education Indirect Cost Rate: **10.79%**
(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 2014-2015

District Code: 28035
Report R0416

Buckley Community Schools
P.O. Box 38
Buckley, MI 49620

Indirect Costs (Operations & Maintenance):

General Fund	345,612.03
Less: Capital Outlay	239.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	345,372.07

Direct Costs:

General Fund	3,052,119.07
Less: Capital Outlay	6,311.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,009.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,235,817.06

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 2014-2015

District Code: 28090
Report R0416

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Indirect Costs (Operations & Maintenance):

General Fund	940,183.72
Less: Capital Outlay	15,689.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	924,494.45

Direct Costs:

General Fund	11,067,173.19
Less: Capital Outlay	147,846.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,296.41
Less: Capital Outlay	4,540.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,441,083.00

Special Education Indirect Cost Rate: **8.08%**
(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 2014-2015

District Code: 28901
Report R0416

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	154,163.71
Less: Capital Outlay	769.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	153,393.76

Direct Costs:

General Fund	1,207,714.53
Less: Capital Outlay	23,853.35
Less: Facilities Acquisition	13,814.72
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)	1,170,046.46

Special Education Indirect Cost Rate: **13.11%**
(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 2014-2015

District Code: 28902
Report R0416

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	650,906.00
Less: Capital Outlay	31,436.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	619,470.00

Direct Costs:

General Fund	8,505,228.00
Less: Capital Outlay	44,901.00
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)	8,460,327.00

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 2014-2015
 District Code: 28904
 Report R0416

The Greenspire School
 1026 Red Drive
 Traverse City, MI 49684

Indirect Costs (Operations & Maintenance):	
General Fund	44,297.98
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)	44,297.98

Direct Costs:	
General Fund	545,867.08
Less: Capital Outlay	11,156.00
Less: Facilities Acquisition	89,031.04
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)	445,680.04

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 2014-2015

District Code: 29010
Report R0416

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Indirect Costs (Operations & Maintenance):

General Fund	2,396,451.12
Less: Capital Outlay	34,629.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,361,822.01

Direct Costs:

General Fund	17,459,255.00
Less: Capital Outlay	126,756.81
Less: Facilities Acquisition	78,042.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,776.71
Less: Capital Outlay	3,096.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,209,135.91

Special Education Indirect Cost Rate: **12.97%**
(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 2014-2015

District Code: 29020
Report R0416

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Indirect Costs (Operations & Maintenance):

General Fund	301,280.97
Less: Capital Outlay	313.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	300,967.34

Direct Costs:

General Fund	2,091,203.19
Less: Capital Outlay	75.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,702.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,199,829.88

Special Education Indirect Cost Rate: **13.68%**
(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 2014-2015

District Code: 29040
Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Indirect Costs (Operations & Maintenance):

General Fund	638,849.74
Less: Capital Outlay	1,774.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	637,074.76

Direct Costs:

General Fund	6,276,942.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,148.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	285,390.04
Less: Capital Outlay	17,666.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,542,518.31

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 2014-2015

District Code: 29050
Report R0416

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Indirect Costs (Operations & Maintenance):

General Fund	620,365.25
Less: Capital Outlay	6,059.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	614,305.27

Direct Costs:

General Fund	8,416,973.22
Less: Capital Outlay	66,891.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,477.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,675,559.48

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 2014-2015

District Code: 29060
Report R0416

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Indirect Costs (Operations & Maintenance):

General Fund	981,486.81
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)	981,486.81

Direct Costs:

General Fund	10,347,212.89
Less: Capital Outlay	238,472.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,412.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,602,153.32

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 2014-2015

District Code: 29100
Report R0416

St. Louis Public Schools
113 EAST SAGINAW ST
SAINT LOUIS, MI 48880

Indirect Costs (Operations & Maintenance):

General Fund	1,054,063.19
Less: Capital Outlay	24,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,029,963.19

Direct Costs:

General Fund	8,666,094.37
Less: Capital Outlay	145,668.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,860.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,961,286.71

Special Education Indirect Cost Rate: **11.49%**
(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 2014-2015
 District Code: 30010
 Report R0416

Camden-Frontier School
 4971 WEST MONTGOMERY RD
 CAMDEN, MI 49232

Indirect Costs (Operations & Maintenance):	
General Fund	411,971.22
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)	411,971.22

Direct Costs:	
General Fund	4,338,975.46
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	252,615.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,591,591.35

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 2014-2015

District Code: 30020
Report R0416

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	1,331,942.32
Less: Capital Outlay	679.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,331,262.40

Direct Costs:

General Fund	11,527,286.49
Less: Capital Outlay	189,984.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	829,601.98
Less: Capital Outlay	8,950.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,157,954.06

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 2014-2015
 District Code: 30030
 Report R0416

Jonesville Community Schools
 202 WRIGHT ST
 JONESVILLE, MI 49250

Indirect Costs (Operations & Maintenance):	
General Fund	1,142,377.83
Less: Capital Outlay	9,615.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,132,762.07

Direct Costs:	
General Fund	10,919,063.51
Less: Capital Outlay	87,136.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	751,987.96
Less: Capital Outlay	4,660.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,579,255.19

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 2014-2015

District Code: 30040
Report R0416

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Indirect Costs (Operations & Maintenance):

General Fund	336,901.55
Less: Capital Outlay	1,268.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	335,632.73

Direct Costs:

General Fund	2,362,120.83
Less: Capital Outlay	20,094.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,332.16
Less: Capital Outlay	664.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,505,693.92

Special Education Indirect Cost Rate: **13.39%**
(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 2014-2015

District Code: 30050
Report R0416

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Indirect Costs (Operations & Maintenance):

General Fund	271,167.82
Less: Capital Outlay	500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,988.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	273,656.58

Direct Costs:

General Fund	2,810,641.87
Less: Capital Outlay	11,643.19
Less: Facilities Acquisition	249.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,228.42
Less: Capital Outlay	7,157.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,964,820.19

Special Education Indirect Cost Rate: **9.23%**
(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 2014-2015**

District Code: 30060
Report R0416

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Indirect Costs (Operations & Maintenance):

General Fund	544,488.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	544,488.48

Direct Costs:

General Fund	5,114,087.29
Less: Capital Outlay	9,132.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	249,969.10
Less: Capital Outlay	8,507.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,346,417.01

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 2014-2015

District Code: 30070
Report R0416

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Indirect Costs (Operations & Maintenance):

General Fund	772,370.24
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)	772,370.24

Direct Costs:

General Fund	6,293,684.39
Less: Capital Outlay	117,808.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	372,651.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,548,527.23

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 2014-2015

District Code: 30080
Report R0416

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Indirect Costs (Operations & Maintenance):

General Fund	353,879.89
Less: Capital Outlay	475.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	353,404.89

Direct Costs:

General Fund	2,472,891.90
Less: Capital Outlay	4,567.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,671.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,635,996.79

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 2014-2015

District Code: 30901
Report R0416

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	130,868.67
Less: Capital Outlay	25,138.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	105,730.47

Direct Costs:

General Fund	700,441.86
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)	700,441.86

Special Education Indirect Cost Rate: **15.09%**
(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 2014-2015

District Code: 30902
Report R0416

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	245,498.00
Less: Capital Outlay	15,416.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	230,082.00

Direct Costs:

General Fund	2,024,756.00
Less: Capital Outlay	20,595.00
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)	2,004,161.00

Special Education Indirect Cost Rate: **11.48%**
(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 2014-2015

District Code: 31010
Report R0416

Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Indirect Costs (Operations & Maintenance):

General Fund	717,433.05
Less: Capital Outlay	89,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	627,933.05

Direct Costs:

General Fund	5,715,247.68
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	282,732.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,997,979.70

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 2014-2015

District Code: 31020
Report R0416

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Indirect Costs (Operations & Maintenance):

General Fund	588,613.52
Less: Capital Outlay	75,214.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,691.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	516,090.89

Direct Costs:

General Fund	3,589,886.36
Less: Capital Outlay	11,117.90
Less: Facilities Acquisition	283,664.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	232,648.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,527,753.08

Special Education Indirect Cost Rate: **14.63%**
(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 2014-2015

District Code: 31030
Report R0416

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Indirect Costs (Operations & Maintenance):

General Fund	1,335,984.70
Less: Capital Outlay	52,568.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	41,344.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,324,760.81

Direct Costs:

General Fund	11,589,643.80
Less: Capital Outlay	25,202.99
Less: Facilities Acquisition	140,230.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	722,531.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,146,741.44

Special Education Indirect Cost Rate: **10.91%**
(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 2014-2015

District Code: 31050
Report R0416

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Indirect Costs (Operations & Maintenance):

General Fund	206,019.11
Less: Capital Outlay	904.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	205,115.01

Direct Costs:

General Fund	1,986,978.38
Less: Capital Outlay	34,356.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,051.41
Less: Capital Outlay	7,443.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,074,229.93

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 2014-2015

District Code: 31070
Report R0416

Elm River Township School District
3999 E. WINONA RD
TOIVOLA, MI 49965

Indirect Costs (Operations & Maintenance):

General Fund	101,412.00
Less: Capital Outlay	109.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	101,303.00

Direct Costs:

General Fund	205,455.00
Less: Capital Outlay	212.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	31,426.00
Less: Capital Outlay	76.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	236,593.00

Special Education Indirect Cost Rate: **42.82%**
(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 2014-2015

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	230,478.12
Less: Capital Outlay	6,150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	224,328.12

Direct Costs:

General Fund	2,347,648.60
Less: Capital Outlay	9,561.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	124,249.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,462,336.22

Special Education Indirect Cost Rate: **9.11%**
(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 2014-2015

District Code: 31110
Report R0416

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Indirect Costs (Operations & Maintenance):

General Fund	877,190.57
Less: Capital Outlay	13,359.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	863,831.17

Direct Costs:

General Fund	9,741,580.54
Less: Capital Outlay	205,784.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	768,916.56
Less: Capital Outlay	12,649.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,292,063.35

Special Education Indirect Cost Rate: **8.39%**
(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 2014-2015

District Code: 31130
Report R0416

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Indirect Costs (Operations & Maintenance):

General Fund	416,384.65
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)	416,384.65

Direct Costs:

General Fund	3,961,466.80
Less: Capital Outlay	76,709.94
Less: Facilities Acquisition	10,492.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,738.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,151,002.72

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 2014-2015

District Code: 31140
Report R0416

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Indirect Costs (Operations & Maintenance):

General Fund	98,210.00
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)	98,210.00

Direct Costs:

General Fund	1,155,195.00
Less: Capital Outlay	31,803.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	63,729.00
Less: Capital Outlay	122.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,186,999.00

Special Education Indirect Cost Rate: **8.27%**
(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 2014-2015

District Code: 32010
Report R0416

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	862,593.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,257.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	875,850.39

Direct Costs:

General Fund	8,081,567.16
Less: Capital Outlay	184,522.64
Less: Facilities Acquisition	11,375.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,385.25
Less: Capital Outlay	2,347.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,400,706.33

Special Education Indirect Cost Rate: **10.43%**
(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 2014-2015

District Code: 32030
Report R0416

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725

Indirect Costs (Operations & Maintenance):

General Fund	226,369.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,503.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	232,873.08

Direct Costs:

General Fund	2,222,769.10
Less: Capital Outlay	17,553.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,406.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,334,622.17

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 2014-2015

District Code: 32040
Report R0416

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	15,556.13
Less: Capital Outlay	1,900.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,656.06

Direct Costs:

General Fund	214,871.40
Less: Capital Outlay	1,598.04
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)	213,273.36

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 2014-2015
 District Code: 32050
 Report R0416

Elkton-Pigeon-Bay Port Laker Schools
 6136 PIGEON RD
 PIGEON, MI 48755

Indirect Costs (Operations & Maintenance):	
General Fund	771,657.19
Less: Capital Outlay	34,106.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,173.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	738,725.07

Direct Costs:	
General Fund	7,543,243.11
Less: Capital Outlay	33,873.05
Less: Facilities Acquisition	92,340.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,615.85
Less: Capital Outlay	715.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,798,929.39

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 2014-2015
 District Code: 32060
 Report R0416

Harbor Beach Community Schools
 402 S 5TH ST
 HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	535,284.96
Less: Capital Outlay	29,831.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	505,453.75

Direct Costs:	
General Fund	3,845,008.87
Less: Capital Outlay	71,085.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	224,611.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,998,534.37

Special Education Indirect Cost Rate: **12.64%**
 (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 2014-2015

District Code: 32080
Report R0416

North Huron School District
21 MAIN ST
KINDE, MI 48445

Indirect Costs (Operations & Maintenance):

General Fund	357,433.96
Less: Capital Outlay	772.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	356,661.39

Direct Costs:

General Fund	3,667,137.21
Less: Capital Outlay	114,897.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	227,474.80
Less: Capital Outlay	905.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,778,809.52

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 2014-2015

District Code: 32090
Report R0416

Owendale-Gagetown Area School District
7166 EAST MAIN ST
OWENDALE, MI 48754

Indirect Costs (Operations & Maintenance):

General Fund	147,052.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,843.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	153,896.02

Direct Costs:

General Fund	1,551,329.04
Less: Capital Outlay	1,777.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	89,356.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,638,908.43

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 2014-2015

District Code: 32130
Report R0416

Port Hope Community Schools
7840 PORTLAND RD
PORT HOPE, MI 48468

Indirect Costs (Operations & Maintenance):

General Fund	114,851.93
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)	114,851.93

Direct Costs:

General Fund	725,008.50
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	50,750.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	775,759.43

Special Education Indirect Cost Rate: **14.81%**
(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 2014-2015
 District Code: 32170
 Report R0416

Ubyly Community Schools
 2020 UNION ST
 UBLY, MI 48475

Indirect Costs (Operations & Maintenance):	
General Fund	534,141.58
Less: Capital Outlay	73,132.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	461,008.71

Direct Costs:	
General Fund	6,361,224.13
Less: Capital Outlay	52,066.92
Less: Facilities Acquisition	11,100.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,060.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,623,117.60

Special Education Indirect Cost Rate: **6.96%**
 (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 2014-2015

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	12,955.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,955.95

Direct Costs:

General Fund	172,383.44
Less: Capital Outlay	1,230.74
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)	171,152.70

Special Education Indirect Cost Rate: **7.57%**
(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 2014-2015
 District Code: 32610
 Report R0416

Sigel Township S/D #3F
 4151 SECTION LINE RD
 BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	17,476.62
Less: Capital Outlay	3,677.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,798.67

Direct Costs:	
General Fund	149,653.59
Less: Capital Outlay	197.03
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)	149,456.56

Special Education Indirect Cost Rate: **9.23%**
 (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 2014-2015

District Code: 32620
Report R0416

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):

General Fund	19,934.90
Less: Capital Outlay	3,650.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,284.39

Direct Costs:

General Fund	176,629.08
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)	176,629.08

Special Education Indirect Cost Rate: **9.22%**
(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 2014-2015

District Code: 32630
Report R0416

Sigel Township S/D #6
4499 KIPPER RD
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):

General Fund	6,637.11
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)	6,637.11

Direct Costs:

General Fund	140,630.48
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)	140,630.48

Special Education Indirect Cost Rate: **4.72%**
(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 2014-2015

District Code: 32650
Report R0416

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	14,928.42
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)	14,928.42

Direct Costs:

General Fund	214,004.17
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)	214,004.17

Special Education Indirect Cost Rate: **6.98%**
(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 2014-2015

District Code: 33010
Report R0416

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):

General Fund	3,341,394.09
Less: Capital Outlay	26,720.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,112.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,322,786.07

Direct Costs:

General Fund	32,765,454.44
Less: Capital Outlay	82,939.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,040,269.71
Less: Capital Outlay	2,512.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,720,272.35

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 2014-2015

District Code: 33020
Report R0416

Lansing Public School District
519 WEST KALAMAZOO ST
LANSING, MI 48933

Indirect Costs (Operations & Maintenance):

General Fund	14,568,583.68
Less: Capital Outlay	15,234.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,553,349.41

Direct Costs:

General Fund	134,050,665.71
Less: Capital Outlay	463,160.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,829,641.19
Less: Capital Outlay	5,163.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	140,411,982.65

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 2014-2015
 District Code: 33040
 Report R0416

Dansville Schools
 PO BOX 187
 DANSVILLE, MI 48819

Indirect Costs (Operations & Maintenance):	
General Fund	562,813.71
Less: Capital Outlay	3,168.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	559,645.69

Direct Costs:	
General Fund	6,768,993.09
Less: Capital Outlay	57,533.31
Less: Facilities Acquisition	5,288.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	411,613.06
Less: Capital Outlay	7,111.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,110,672.94

Special Education Indirect Cost Rate: **7.87%**
 (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 2014-2015
 District Code: 33060
 Report R0416

Haslett Public Schools
 5593 FRANKLIN ST
 HASLETT, MI 48840

Indirect Costs (Operations & Maintenance):	
General Fund	2,773,325.41
Less: Capital Outlay	54,805.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	30,998.91
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,749,518.49

Direct Costs:	
General Fund	23,893,607.99
Less: Capital Outlay	117,269.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	923,838.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,700,177.09

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 2014-2015

District Code: 33070
Report R0416

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Indirect Costs (Operations & Maintenance):

General Fund	5,006,778.70
Less: Capital Outlay	218,289.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,196.23
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,793,685.06

Direct Costs:

General Fund	51,848,842.30
Less: Capital Outlay	44,472.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,057,684.12
Less: Capital Outlay	80,665.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,781,388.80

Special Education Indirect Cost Rate: **8.91%**
(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 2014-2015

District Code: 33100
Report R0416

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):

General Fund	1,212,307.44
Less: Capital Outlay	61,853.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,150,454.02

Direct Costs:

General Fund	11,202,888.72
Less: Capital Outlay	83,174.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	647,967.30
Less: Capital Outlay	19,097.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,748,583.71

Special Education Indirect Cost Rate: **9.79%**
(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 2014-2015

District Code: 33130
Report R0416

Mason Public Schools (Ingham)
400 S CEDAR ST
MASON, MI 48854

Indirect Costs (Operations & Maintenance):

General Fund	2,447,577.34
Less: Capital Outlay	32,037.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,415,539.98

Direct Costs:

General Fund	25,230,055.46
Less: Capital Outlay	317,095.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,433,796.25
Less: Capital Outlay	7,562.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,339,194.47

Special Education Indirect Cost Rate: **9.17%**
(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 2014-2015

District Code: 33170
Report R0416

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	3,792,073.10
Less: Capital Outlay	9,826.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,782,246.21

Direct Costs:

General Fund	35,644,621.78
Less: Capital Outlay	4,393.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,505,551.04
Less: Capital Outlay	3,427.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,142,352.70

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 2014-2015

District Code: 33200
Report R0416

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

Indirect Costs (Operations & Maintenance):

General Fund	1,518,744.49
Less: Capital Outlay	1,434.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,517,310.37

Direct Costs:

General Fund	12,037,284.66
Less: Capital Outlay	63,280.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	588,867.88
Less: Capital Outlay	4,337.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,558,534.80

Special Education Indirect Cost Rate: **12.08%**
(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 2014-2015

District Code: 33215
Report R0416

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	3,037,013.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	350.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,037,363.64

Direct Costs:

General Fund	26,421,169.61
Less: Capital Outlay	74,555.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,123,120.59
Less: Capital Outlay	18,999.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,450,734.99

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 2014-2015

District Code: 33220
Report R0416

Webberville Community Schools
309 EAST GRAND RIVER RD
WEBBERVILLE, MI 48892

Indirect Costs (Operations & Maintenance):

General Fund	618,687.43
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)	618,687.43

Direct Costs:

General Fund	5,158,217.60
Less: Capital Outlay	50,345.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,268.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,350,140.44

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 2014-2015

District Code: 33230
Report R0416

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Indirect Costs (Operations & Maintenance):

General Fund	1,584,863.02
Less: Capital Outlay	31,677.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,553,185.68

Direct Costs:

General Fund	15,457,009.06
Less: Capital Outlay	199,403.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	472,307.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,729,913.12

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 2014-2015

District Code: 33901
Report R0416

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	120,809.93
Less: Capital Outlay	11,535.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	109,274.78

Direct Costs:

General Fund	1,994,557.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	695,764.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	87,499.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,386,293.86

Special Education Indirect Cost Rate: **7.88%**
(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 2014-2015

District Code: 33902
Report R0416

El-Hajj Malik El-Shabazz Academy
1028 WEST BARNES AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	219,002.76
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)	219,002.76

Direct Costs:

General Fund	2,596,807.47
Less: Capital Outlay	25,015.50
Less: Facilities Acquisition	59,483.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,416.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,790,725.52

Special Education Indirect Cost Rate: **7.85%**
(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 2014-2015

District Code: 33904
Report R0416

Mid-Michigan Leadership Academy
730 WEST MAPLE ST
LANSING, MI 48906

Indirect Costs (Operations & Maintenance):

General Fund	304,508.85
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)	304,508.85

Direct Costs:

General Fund	2,479,974.93
Less: Capital Outlay	14,967.50
Less: Facilities Acquisition	85,218.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,988.45
Less: Capital Outlay	329.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,532,447.98

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 2014-2015

District Code: 33906
Report R0416

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):

General Fund	74,597.08
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)	74,597.08

Direct Costs:

General Fund	601,097.57
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	21,985.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	623,082.67

Special Education Indirect Cost Rate: **11.97%**
(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 2014-2015

District Code: 33909
Report R0416

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	1,274,882.00
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)	1,274,882.00

Direct Costs:

General Fund	4,590,465.00
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	228,892.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,819,357.00

Special Education Indirect Cost Rate: **26.45%**
(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 2014-2015

District Code: 33910
Report R0416

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	1,414,650.00
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)	1,414,650.00

Direct Costs:

General Fund	4,361,107.00
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	327,917.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,689,024.00

Special Education Indirect Cost Rate: **30.17%**
(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 2014-2015

District Code: 33911
Report R0416

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	197,391.99
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)	197,391.99

Direct Costs:

General Fund	11,568,254.79
Less: Capital Outlay	109,695.00
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)	11,458,559.79

Special Education Indirect Cost Rate: **1.72%**
(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 2014-2015

District Code: 33913
Report R0416

Nexus Academy of Lansing
2175 University Park Drive
Okemos, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	355,985.59
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)	355,985.59

Direct Costs:

General Fund	1,873,451.47
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)	1,873,451.47

Special Education Indirect Cost Rate: **19.00%**
(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 2014-2015

District Code: 33914
Report R0416

Great Lakes Cyber Academy
2140 UNIVERSITY PARK DR STE 270
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	82,157.93
Less: Capital Outlay	18,925.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	63,232.93

Direct Costs:

General Fund	3,090,352.03
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)	3,090,352.03

Special Education Indirect Cost Rate: **2.05%**
(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 2014-2015

District Code: 34010
Report R0416

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	2,310,186.16
Less: Capital Outlay	41,992.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,268,193.48

Direct Costs:

General Fund	24,192,030.00
Less: Capital Outlay	113,705.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,540,772.48
Less: Capital Outlay	19,596.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,599,500.63

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 2014-2015

District Code: 34040
Report R0416

Palo Community School District
P.O. Box 338
Palo, MI 48870

Indirect Costs (Operations & Maintenance):

General Fund	55,526.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	55,526.95

Direct Costs:

General Fund	42,607.98
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	378.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,986.61

Special Education Indirect Cost Rate: **129.17%**
(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 2014-2015

District Code: 34080
Report R0416

Belding Area School District
850 HALL ST
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):

General Fund	1,704,193.09
Less: Capital Outlay	29,646.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,674,546.98

Direct Costs:

General Fund	15,967,150.34
Less: Capital Outlay	94,836.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	848,876.33
Less: Capital Outlay	4,623.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,716,567.23

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 2014-2015

District Code: 34090
Report R0416

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Indirect Costs (Operations & Maintenance):

General Fund	1,611,459.21
Less: Capital Outlay	3,599.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,591.00
Less: Capital Outlay	10,591.00
Total Indirect (less Capital)	1,607,860.21

Direct Costs:

General Fund	15,023,245.10
Less: Capital Outlay	139,450.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	708,321.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,592,115.75

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 2014-2015

District Code: 34110
Report R0416

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Indirect Costs (Operations & Maintenance):

General Fund	1,443,597.95
Less: Capital Outlay	56,032.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,387,565.85

Direct Costs:

General Fund	15,135,308.44
Less: Capital Outlay	248,136.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	703,324.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,590,496.31

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 2014-2015

District Code: 34120
Report R0416

Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

Indirect Costs (Operations & Maintenance):

General Fund	698,579.67
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)	698,579.67

Direct Costs:

General Fund	8,346,122.37
Less: Capital Outlay	34,673.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	355,923.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,667,372.82

Special Education Indirect Cost Rate: **8.06%**
(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 2014-2015
 District Code: 34140
 Report R0416

Berlin Township S/D #3
 6679 SOUTH STATE RD
 IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	51,245.00
Less: Capital Outlay	20,135.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	31,110.00

Direct Costs:	
General Fund	214,666.00
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)	214,666.00

Special Education Indirect Cost Rate: **14.49%**
 (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 2014-2015
 District Code: 34340
 Report R0416

Easton Township S/D #6
 1779 HAYNOR RD
 IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	23,953.00
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)	23,953.00

Direct Costs:	
General Fund	261,272.00
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)	261,272.00

Special Education Indirect Cost Rate: **9.17%**
 (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 2014-2015
 District Code: 34360
 Report R0416

Ionia Township S/D #2
 2120 NORTH STATE RD
 IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	33,005.00
Less: Capital Outlay	20,296.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,709.00

Direct Costs:	
General Fund	132,269.00
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)	132,269.00

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 2014-2015

District Code: 35010
Report R0416

Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

Indirect Costs (Operations & Maintenance):

General Fund	990,512.01
Less: Capital Outlay	9,406.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,305.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	986,411.36

Direct Costs:

General Fund	10,065,402.32
Less: Capital Outlay	72,021.17
Less: Facilities Acquisition	1,299.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	688,927.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,681,009.37

Special Education Indirect Cost Rate: **9.24%**
(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 2014-2015

District Code: 35020
Report R0416

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Indirect Costs (Operations & Maintenance):

General Fund	424,339.99
Less: Capital Outlay	39,436.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	384,903.66

Direct Costs:

General Fund	3,673,719.30
Less: Capital Outlay	42,584.63
Less: Facilities Acquisition	93,343.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	275,580.85
Less: Capital Outlay	5,829.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,807,543.02

Special Education Indirect Cost Rate: **10.11%**
(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 2014-2015

District Code: 35030
Report R0416

Tawas Area Schools
245 WEST M 55
TAWAS CITY, MI 48763

Indirect Costs (Operations & Maintenance):

General Fund	945,531.50
Less: Capital Outlay	1,599.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	943,932.50

Direct Costs:

General Fund	9,598,823.61
Less: Capital Outlay	202,060.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,102.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,968,865.38

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 2014-2015

District Code: 35040
Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Indirect Costs (Operations & Maintenance):

General Fund	649,590.02
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)	649,590.02

Direct Costs:

General Fund	7,460,779.62
Less: Capital Outlay	42,841.10
Less: Facilities Acquisition	6,010.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	608,029.35
Less: Capital Outlay	1,595.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,018,362.54

Special Education Indirect Cost Rate: **8.10%**
(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 2014-2015

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	3,318.00
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)	3,318.00

Direct Costs:

General Fund	456,533.00
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)	456,533.00

Special Education Indirect Cost Rate: **0.73%**
(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 2014-2015

District Code: 36015
Report R0416

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Indirect Costs (Operations & Maintenance):

General Fund	421,410.17
Less: Capital Outlay	2,238.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	419,172.05

Direct Costs:

General Fund	3,383,671.20
Less: Capital Outlay	5,346.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,129.91
Less: Capital Outlay	6,306.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,658,147.68

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 2014-2015

District Code: 36025
Report R0416

West Iron County Public Schools
601 GARFIELD AVE
IRON RIVER, MI 49935

Indirect Costs (Operations & Maintenance):

General Fund	876,116.84
Less: Capital Outlay	81,787.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,987.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	823,316.77

Direct Costs:

General Fund	6,887,206.70
Less: Capital Outlay	110,747.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,741.26
Less: Capital Outlay	5,495.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,190,705.26

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 2014-2015

District Code: 37010
Report R0416

Mt. Pleasant City School District
720 NORTH KINNEY AVE
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	2,294,206.65
Less: Capital Outlay	39,800.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	96,784.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,351,190.74

Direct Costs:

General Fund	33,053,932.30
Less: Capital Outlay	357,906.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,116,017.21
Less: Capital Outlay	18,633.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,793,409.70

Special Education Indirect Cost Rate: **6.96%**
(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 2014-2015
 District Code: 37040
 Report R0416

Beal City Public Schools
 3180 W BEAL CITY RD
 MT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	447,368.42
Less: Capital Outlay	3,933.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	443,434.96

Direct Costs:	
General Fund	5,539,748.56
Less: Capital Outlay	36,375.09
Less: Facilities Acquisition	2,035.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	271,827.48
Less: Capital Outlay	11,622.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,761,543.25

Special Education Indirect Cost Rate: **7.70%**
 (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 2014-2015

District Code: 37060
Report R0416

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	1,621,477.54
Less: Capital Outlay	7,650.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,613,827.45

Direct Costs:

General Fund	13,659,592.64
Less: Capital Outlay	282,562.65
Less: Facilities Acquisition	162,178.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	675,650.23
Less: Capital Outlay	23,352.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,867,148.42

Special Education Indirect Cost Rate: **11.64%**
(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 2014-2015

District Code: 37901
Report R0416

Renaissance Public School Academy
2797 SOUTH ISABELLA RD
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	235,421.00
Less: Capital Outlay	54,121.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	181,300.00

Direct Costs:

General Fund	2,167,177.00
Less: Capital Outlay	4,191.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,563.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,283,549.00

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 2014-2015

District Code: 37902
Report R0416

Morey Montessori Public School Academy
418 W BLANCHARD RD
SHEPHERD, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	215,355.46
Less: Capital Outlay	5,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	210,155.46

Direct Costs:

General Fund	982,118.33
Less: Capital Outlay	33,196.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,408.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,000,331.21

Special Education Indirect Cost Rate: **21.01%**
(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 2014-2015

District Code: 38010
Report R0416

Western School District
1400 S DEARING RD
PARMA, MI 49269

Indirect Costs (Operations & Maintenance):

General Fund	1,601,386.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	41,293.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,642,680.05

Direct Costs:

General Fund	22,936,059.83
Less: Capital Outlay	38,362.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	931,028.88
Less: Capital Outlay	5,480.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,823,246.01

Special Education Indirect Cost Rate: **6.90%**
(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 2014-2015

District Code: 38020
Report R0416

Vandercook Lake Public Schools
1000 EAST GOLF AVE
JACKSON, MI 49203

Indirect Costs (Operations & Maintenance):

General Fund	816,917.47
Less: Capital Outlay	299.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	816,617.57

Direct Costs:

General Fund	10,226,728.78
Less: Capital Outlay	30,931.54
Less: Facilities Acquisition	72,693.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	545,095.51
Less: Capital Outlay	31,795.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,636,404.50

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 2014-2015

District Code: 38040
Report R0416

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Indirect Costs (Operations & Maintenance):

General Fund	1,220,738.55
Less: Capital Outlay	33,477.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,187,260.85

Direct Costs:

General Fund	10,641,249.02
Less: Capital Outlay	75,236.60
Less: Facilities Acquisition	6,656.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	483,395.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,042,750.62

Special Education Indirect Cost Rate: **10.75%**
(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 2014-2015

District Code: 38050
Report R0416

Grass Lake Community Schools
899 SOUTH UNION ST
GRASS LAKE, MI 49240

Indirect Costs (Operations & Maintenance):

General Fund	1,019,337.74
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)	1,019,337.74

Direct Costs:

General Fund	10,229,723.71
Less: Capital Outlay	121,615.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	472,874.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,580,982.56

Special Education Indirect Cost Rate: **9.63%**
(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 2014-2015

District Code: 38080
Report R0416

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Indirect Costs (Operations & Maintenance):

General Fund	747,446.35
Less: Capital Outlay	17,783.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	729,663.29

Direct Costs:

General Fund	5,872,896.99
Less: Capital Outlay	9,873.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,988.18
Less: Capital Outlay	11,912.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,265,098.98

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 2014-2015

District Code: 38090
Report R0416

East Jackson Community Schools
1404 NORTH SUTTON RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):

General Fund	1,159,678.42
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)	1,159,678.42

Direct Costs:

General Fund	9,507,467.52
Less: Capital Outlay	15,079.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,607.57
Less: Capital Outlay	4,052.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,005,943.55

Special Education Indirect Cost Rate: **11.59%**
(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 2014-2015

District Code: 38100
Report R0416

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Indirect Costs (Operations & Maintenance):

General Fund	1,034,971.37
Less: Capital Outlay	1,303.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,033,667.53

Direct Costs:

General Fund	9,627,352.53
Less: Capital Outlay	124,049.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	452,282.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,955,585.99

Special Education Indirect Cost Rate: **10.38%**
(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 2014-2015

District Code: 38120
Report R0416

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Indirect Costs (Operations & Maintenance):

General Fund	1,516,667.84
Less: Capital Outlay	262,389.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,254,278.54

Direct Costs:

General Fund	11,032,507.75
Less: Capital Outlay	170,713.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	716,233.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,578,028.37

Special Education Indirect Cost Rate: **10.83%**
(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 2014-2015

District Code: 38130
Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Indirect Costs (Operations & Maintenance):

General Fund	1,132,898.13
Less: Capital Outlay	17,974.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,114,923.65

Direct Costs:

General Fund	10,643,405.43
Less: Capital Outlay	120,741.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,561.88
Less: Capital Outlay	51,874.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,043,351.07

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 2014-2015

District Code: 38140
Report R0416

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	2,772,034.96
Less: Capital Outlay	71,641.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,683.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,719,076.15

Direct Costs:

General Fund	21,788,465.31
Less: Capital Outlay	315,034.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,094,262.69
Less: Capital Outlay	6,521.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,561,172.76

Special Education Indirect Cost Rate: **12.05%**
(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 2014-2015

District Code: 38150
Report R0416

Springport Public Schools
PO BOX 100
Springport, MI 49284

Indirect Costs (Operations & Maintenance):

General Fund	974,581.18
Less: Capital Outlay	20,229.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,407.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	960,759.02

Direct Costs:

General Fund	7,726,818.44
Less: Capital Outlay	71,482.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	507,364.01
Less: Capital Outlay	7,404.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,155,295.45

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 2014-2015

District Code: 38170
Report R0416

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	4,012,928.19
Less: Capital Outlay	14,824.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	201,460.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,199,564.36

Direct Costs:

General Fund	52,464,270.29
Less: Capital Outlay	71,498.58
Less: Facilities Acquisition	56,076.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,192,776.96
Less: Capital Outlay	53,593.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,475,878.63

Special Education Indirect Cost Rate: **7.57%**
(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 2014-2015

District Code: 38901
Report R0416

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	190,714.16
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)	190,714.16

Direct Costs:

General Fund	2,466,196.01
Less: Capital Outlay	4,900.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,461,296.01

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 2014-2015
 District Code: 38902
 Report R0416

Paragon Charter Academy
 3750 MCCAIN RD
 JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	1,134,250.00
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)	1,134,250.00

Direct Costs:	
General Fund	4,525,746.00
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	206,226.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,731,972.00

Special Education Indirect Cost Rate: **23.97%**
 (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 2014-2015

District Code: 39010
Report R0416

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	12,561,894.21
Less: Capital Outlay	5,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	495,929.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,052,023.49

Direct Costs:

General Fund	121,833,437.52
Less: Capital Outlay	628,148.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,504,244.21
Less: Capital Outlay	11,081.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	127,698,452.70

Special Education Indirect Cost Rate: **10.22%**
(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 2014-2015

District Code: 39020
Report R0416

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Indirect Costs (Operations & Maintenance):

General Fund	511,394.97
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)	511,394.97

Direct Costs:

General Fund	4,217,121.05
Less: Capital Outlay	44,724.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	233,101.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,405,498.58

Special Education Indirect Cost Rate: **11.61%**
(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 2014-2015
 District Code: 39030
 Report R0416

Comstock Public Schools
 3010 GULL RD
 KALAMAZOO, MI 49048

Indirect Costs (Operations & Maintenance):	
General Fund	1,580,650.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,644.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,582,294.90

Direct Costs:	
General Fund	16,680,860.18
Less: Capital Outlay	152,307.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	884,673.75
Less: Capital Outlay	11,292.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,401,933.88

Special Education Indirect Cost Rate: **9.09%**
 (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 2014-2015

District Code: 39050
Report R0416

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Indirect Costs (Operations & Maintenance):

General Fund	1,063,819.18
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)	1,063,819.18

Direct Costs:

General Fund	9,218,251.06
Less: Capital Outlay	209,080.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	448,485.67
Less: Capital Outlay	301.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,457,354.40

Special Education Indirect Cost Rate: **11.25%**
(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 2014-2015

District Code: 39065
Report R0416

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

Indirect Costs (Operations & Maintenance):

General Fund	2,320,822.86
Less: Capital Outlay	12,684.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,308,138.26

Direct Costs:

General Fund	25,585,667.66
Less: Capital Outlay	347,373.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	945,985.66
Less: Capital Outlay	17,060.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,167,219.15

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 2014-2015

District Code: 39130
Report R0416

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Indirect Costs (Operations & Maintenance):

General Fund	1,645,306.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,645,306.86

Direct Costs:

General Fund	13,927,652.15
Less: Capital Outlay	63,697.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	770,772.49
Less: Capital Outlay	18,960.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,615,766.34

Special Education Indirect Cost Rate: **11.26%**
(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 2014-2015

District Code: 39140
Report R0416

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Indirect Costs (Operations & Maintenance):

General Fund	7,586,441.50
Less: Capital Outlay	56,394.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,528.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,535,575.46

Direct Costs:

General Fund	71,938,903.28
Less: Capital Outlay	975,133.60
Less: Facilities Acquisition	53,312.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,597,173.24
Less: Capital Outlay	10,054.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	73,497,576.33

Special Education Indirect Cost Rate: **10.25%**
(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 2014-2015

District Code: 39160
Report R0416

Schoolcraft Community Schools
551 E LYONS ST
SCHOOLCRAFT, MI 49087

Indirect Costs (Operations & Maintenance):

General Fund	917,884.24
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)	917,884.24

Direct Costs:

General Fund	8,047,082.74
Less: Capital Outlay	42,094.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	375,762.11
Less: Capital Outlay	10,612.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,370,138.18

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 2014-2015

District Code: 39170
Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Indirect Costs (Operations & Maintenance):

General Fund	1,935,964.67
Less: Capital Outlay	4,060.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,931,904.34

Direct Costs:

General Fund	21,138,662.93
Less: Capital Outlay	172,273.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,027,485.28
Less: Capital Outlay	36,171.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,957,702.82

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 2014-2015

District Code: 39900
Report R0416

Lakeside Charter School
3921 OAKLAND DR FRNT
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	8,440.78
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)	8,440.78

Direct Costs:

General Fund	1,095,323.88
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,095,323.88

Special Education Indirect Cost Rate: **0.77%**
(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 2014-2015

District Code: 39903
Report R0416

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Indirect Costs (Operations & Maintenance):

General Fund	344,656.21
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)	344,656.21

Direct Costs:

General Fund	1,472,785.49
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	79,199.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,551,985.26

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 2014-2015

District Code: 39905
Report R0416

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	1,107,982.00
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)	1,107,982.00

Direct Costs:

General Fund	3,880,989.00
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	159,787.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,040,776.00

Special Education Indirect Cost Rate: **27.42%**
(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 2014-2015

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	467,179.47
Less: Capital Outlay	3,025.90
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)	464,153.57

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 2014-2015

District Code: 39907
Report R0416

Forest Academy
5196 Comstock Ave
Kalamazoo, MI 49048

Indirect Costs (Operations & Maintenance):

General Fund	305,649.54
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)	305,649.54

Direct Costs:

General Fund	1,380,814.51
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	76,169.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,456,984.03

Special Education Indirect Cost Rate: **20.98%**
(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 2014-2015

District Code: 39908
Report R0416

Evergreen Academy
2121 HUDSON AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	183,820.16
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)	183,820.16

Direct Costs:

General Fund	449,842.41
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	19,849.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	469,691.88

Special Education Indirect Cost Rate: **39.14%**
(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 2014-2015

District Code: 40020
Report R0416

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Indirect Costs (Operations & Maintenance):

General Fund	511,948.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	511,948.92

Direct Costs:

General Fund	5,003,146.74
Less: Capital Outlay	13,803.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,640.37
Less: Capital Outlay	1,846.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,329,137.01

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 2014-2015

District Code: 40040
Report R0416

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	1,491,059.41
Less: Capital Outlay	27,886.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,638.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,464,810.91

Direct Costs:

General Fund	13,438,215.55
Less: Capital Outlay	309,544.92
Less: Facilities Acquisition	214,155.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	844,548.88
Less: Capital Outlay	6,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,753,063.66

Special Education Indirect Cost Rate: **10.65%**
(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 2014-2015

District Code: 40060
Report R0416

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	50,205.04
Less: Capital Outlay	16,466.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	33,738.23

Direct Costs:

General Fund	368,583.48
Less: Capital Outlay	905.00
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)	367,678.48

Special Education Indirect Cost Rate: **9.18%**
(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 2014-2015

District Code: 41010
Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Indirect Costs (Operations & Maintenance):

General Fund	20,402,808.75
Less: Capital Outlay	5,038.99
Special Education Fund	1,409,755.30
Less: Capital Outlay	0.00
School Lunch Fund	1,264,241.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	23,071,766.36

Direct Costs:

General Fund	177,768,975.75
Less: Capital Outlay	388,293.20
Less: Facilities Acquisition	124,348.40
Special Education Fund	34,341,199.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,455,051.45
Less: Capital Outlay	169,518.84
Less: Facilities Acquisition	266,577.65
Total Direct (less Capital)	221,616,488.57

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 2014-2015

District Code: 41020
Report R0416

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	2,320,693.98
Less: Capital Outlay	55,753.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,264,940.71

Direct Costs:

General Fund	21,080,167.26
Less: Capital Outlay	116,077.21
Less: Facilities Acquisition	9,408.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,443,459.00
Less: Capital Outlay	52,960.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,345,179.43

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 2014-2015

District Code: 41025
Report R0416

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	2,629,855.87
Less: Capital Outlay	25,489.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,604,366.77

Direct Costs:

General Fund	31,590,504.54
Less: Capital Outlay	268,627.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,317,089.75
Less: Capital Outlay	80,189.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,558,777.69

Special Education Indirect Cost Rate: **8.00%**
(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 2014-2015

District Code: 41026
Report R0416

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	3,259,424.78
Less: Capital Outlay	152,308.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,858.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,109,974.14

Direct Costs:

General Fund	41,145,667.92
Less: Capital Outlay	515,242.58
Less: Facilities Acquisition	86,717.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,392,009.73
Less: Capital Outlay	57,190.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,878,526.33

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 2014-2015

District Code: 41040
Report R0416

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	3,454,501.24
Less: Capital Outlay	9,986.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,340.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,446,855.46

Direct Costs:

General Fund	30,455,152.14
Less: Capital Outlay	414,907.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,485,260.31
Less: Capital Outlay	44,679.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,480,825.89

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 2014-2015

District Code: 41050
Report R0416

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

Indirect Costs (Operations & Maintenance):

General Fund	3,962,562.06
Less: Capital Outlay	27,905.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	42,702.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,977,358.36

Direct Costs:

General Fund	40,699,271.35
Less: Capital Outlay	492,910.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,500,421.00
Less: Capital Outlay	29,534.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,677,247.38

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 2014-2015

District Code: 41070
Report R0416

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	2,392,803.67
Less: Capital Outlay	31,534.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,361,269.47

Direct Costs:

General Fund	29,054,228.29
Less: Capital Outlay	141,614.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,270,512.27
Less: Capital Outlay	3,108.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,180,017.18

Special Education Indirect Cost Rate: **7.82%**
(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 2014-2015

District Code: 41080
Report R0416

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Indirect Costs (Operations & Maintenance):

General Fund	1,387,700.61
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,582.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,393,283.41

Direct Costs:

General Fund	19,824,235.14
Less: Capital Outlay	29,371.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,499.22
Less: Capital Outlay	32,013.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,665,348.96

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 2014-2015

District Code: 41090
Report R0416

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Indirect Costs (Operations & Maintenance):

General Fund	2,177,000.94
Less: Capital Outlay	3,030.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,173,970.94

Direct Costs:

General Fund	26,540,080.21
Less: Capital Outlay	57,900.00
Less: Facilities Acquisition	243.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	211,021.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,692,957.93

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 2014-2015

District Code: 41110
Report R0416

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	9,206,047.94
Less: Capital Outlay	105,935.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,100,112.90

Direct Costs:

General Fund	93,606,152.85
Less: Capital Outlay	343,507.08
Less: Facilities Acquisition	6,865.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,592,813.59
Less: Capital Outlay	29,883.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	95,818,710.58

Special Education Indirect Cost Rate: **9.50%**
(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 2014-2015

District Code: 41120
Report R0416

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Indirect Costs (Operations & Maintenance):

General Fund	1,305,811.87
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)	1,305,811.87

Direct Costs:

General Fund	17,893,694.43
Less: Capital Outlay	942,326.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,403,711.55
Less: Capital Outlay	13,808.16
Less: Facilities Acquisition	172,867.85
Total Direct (less Capital)	18,168,403.68

Special Education Indirect Cost Rate: **7.19%**
(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 2014-2015

District Code: 41130
Report R0416

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Indirect Costs (Operations & Maintenance):

General Fund	4,350,052.31
Less: Capital Outlay	9,783.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,950.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,344,219.20

Direct Costs:

General Fund	47,899,499.04
Less: Capital Outlay	161,360.71
Less: Facilities Acquisition	693.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,684,163.36
Less: Capital Outlay	5,878.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,415,730.48

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 2014-2015

District Code: 41140
Report R0416

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,655,346.55
Less: Capital Outlay	7,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	100,683.92
Less: Capital Outlay	2,992.05
Total Indirect (less Capital)	1,745,538.42

Direct Costs:

General Fund	20,611,432.45
Less: Capital Outlay	556,792.21
Less: Facilities Acquisition	1,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,151,998.60
Less: Capital Outlay	15,829.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,189,809.00

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 2014-2015

District Code: 41145
Report R0416

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	2,456,334.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,456,334.32

Direct Costs:

General Fund	29,481,745.45
Less: Capital Outlay	94,803.33
Less: Facilities Acquisition	93,819.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,355,803.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,648,925.55

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 2014-2015

District Code: 41150
Report R0416

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Indirect Costs (Operations & Maintenance):

General Fund	1,303,637.79
Less: Capital Outlay	35,139.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,268,497.98

Direct Costs:

General Fund	12,270,997.32
Less: Capital Outlay	120,399.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	594,046.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,744,643.59

Special Education Indirect Cost Rate: **9.95%**
(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 2014-2015

District Code: 41160
Report R0416

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	7,869,424.00
Less: Capital Outlay	13,919.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,855,505.00

Direct Costs:

General Fund	77,898,704.90
Less: Capital Outlay	116,032.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,627,302.40
Less: Capital Outlay	855,600.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	81,554,374.40

Special Education Indirect Cost Rate: **9.63%**
(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 2014-2015

District Code: 41170
Report R0416

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Indirect Costs (Operations & Maintenance):

General Fund	3,250,437.37
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)	3,250,437.37

Direct Costs:

General Fund	30,689,950.68
Less: Capital Outlay	367,027.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,256,329.19
Less: Capital Outlay	54,009.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,525,242.34

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 2014-2015

District Code: 41210
Report R0416

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Indirect Costs (Operations & Maintenance):

General Fund	6,799,609.25
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)	6,799,609.25

Direct Costs:

General Fund	68,010,471.61
Less: Capital Outlay	427,624.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,217,650.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,800,497.26

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 2014-2015

District Code: 41240
Report R0416

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Indirect Costs (Operations & Maintenance):

General Fund	1,799,562.67
Less: Capital Outlay	80,621.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,205.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,720,146.89

Direct Costs:

General Fund	23,498,894.69
Less: Capital Outlay	378,632.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	932,476.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,052,738.17

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 2014-2015

District Code: 41900
Report R0416

Covenant House Academy Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	261,074.31
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)	261,074.31

Direct Costs:

General Fund	1,236,796.54
Less: Capital Outlay	75,816.64
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)	1,160,979.90

Special Education Indirect Cost Rate: **22.49%**
(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 2014-2015

District Code: 41901
Report R0416

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	266,257.30
Less: Capital Outlay	4,058.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	262,198.42

Direct Costs:

General Fund	3,143,878.95
Less: Capital Outlay	42,231.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	185,338.32
Less: Capital Outlay	2,707.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,284,278.14

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 2014-2015

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	342,587.24
Less: Capital Outlay	4,240.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	338,346.25

Direct Costs:

General Fund	4,599,488.51
Less: Capital Outlay	50,801.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,716.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,784,403.17

Special Education Indirect Cost Rate: **7.07%**
(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 2014-2015

District Code: 41905
Report R0416

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	2,439,668.00
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)	2,439,668.00

Direct Costs:

General Fund	8,674,049.00
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	314,700.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,988,749.00

Special Education Indirect Cost Rate: **27.14%**
(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 2014-2015

District Code: 41908
Report R0416

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	188,014.43
Less: Capital Outlay	45,868.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,145.99

Direct Costs:

General Fund	1,797,259.88
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,797,259.88

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 2014-2015

District Code: 41909
Report R0416

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,144,064.00
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)	1,144,064.00

Direct Costs:

General Fund	5,218,917.00
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	345,559.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,564,476.00

Special Education Indirect Cost Rate: **20.56%**
(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 2014-2015

District Code: 41910
Report R0416

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	1,322,951.00
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)	1,322,951.00

Direct Costs:

General Fund	4,469,953.00
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	144,506.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,614,459.00

Special Education Indirect Cost Rate: **28.67%**
(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 2014-2015

District Code: 41911
Report R0416

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):

General Fund	165,884.00
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)	165,884.00

Direct Costs:

General Fund	1,599,381.00
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	70,234.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,669,615.00

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 2014-2015

District Code: 41914
Report R0416

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	1,156,136.00
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)	1,156,136.00

Direct Costs:

General Fund	4,897,089.00
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	199,759.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,096,848.00

Special Education Indirect Cost Rate: **22.68%**
(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 2014-2015

District Code: 41915
Report R0416

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	1,055,812.00
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)	1,055,812.00

Direct Costs:

General Fund	4,963,321.00
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	138,591.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,101,912.00

Special Education Indirect Cost Rate: **20.69%**
(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 2014-2015

District Code: 41916
Report R0416

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	1,219,721.00
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)	1,219,721.00

Direct Costs:

General Fund	5,003,359.00
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	137,671.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,141,030.00

Special Education Indirect Cost Rate: **23.73%**
(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 2014-2015

District Code: 41917
Report R0416

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	530,707.00
Less: Capital Outlay	4,743.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	525,964.00

Direct Costs:

General Fund	4,726,908.00
Less: Capital Outlay	275,235.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	417,561.00
Less: Capital Outlay	320.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,868,914.00

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 2014-2015

District Code: 41918
Report R0416

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	241,319.25
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)	241,319.25

Direct Costs:

General Fund	2,134,936.20
Less: Capital Outlay	34,294.44
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)	2,100,641.76

Special Education Indirect Cost Rate: **11.49%**
(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 2014-2015

District Code: 41919
Report R0416

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	1,474,752.00
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)	1,474,752.00

Direct Costs:

General Fund	4,553,276.00
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	291,970.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,845,246.00

Special Education Indirect Cost Rate: **30.44%**
(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 2014-2015

District Code: 41920
Report R0416

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Indirect Costs (Operations & Maintenance):

General Fund	1,147,433.00
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)	1,147,433.00

Direct Costs:

General Fund	4,515,591.00
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	110,815.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,626,406.00

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 2014-2015

District Code: 41921
Report R0416

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	105,971.00
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)	105,971.00

Direct Costs:

General Fund	2,056,152.00
Less: Capital Outlay	71,380.00
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)	1,972,772.00

Special Education Indirect Cost Rate: **5.37%**
(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 2014-2015

District Code: 41922
Report R0416

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	531,780.00
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)	531,780.00

Direct Costs:

General Fund	4,230,711.00
Less: Capital Outlay	1,730.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	88,727.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,317,708.00

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 2014-2015

District Code: 41923
Report R0416

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Indirect Costs (Operations & Maintenance):

General Fund	627,820.17
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)	627,820.17

Direct Costs:

General Fund	2,403,388.67
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	63,717.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,467,105.74

Special Education Indirect Cost Rate: **25.45%**
(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 2014-2015

District Code: 41924
Report R0416

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	373,469.00
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)	373,469.00

Direct Costs:

General Fund	2,877,105.00
Less: Capital Outlay	104,818.00
Less: Facilities Acquisition	14,624.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,020.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,759,683.00

Special Education Indirect Cost Rate: **13.53%**
(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 2014-2015

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	132,395.75
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)	132,395.75

Direct Costs:

General Fund	28,816,405.22
Less: Capital Outlay	241,350.58
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)	28,575,054.64

Special Education Indirect Cost Rate: **0.46%**
(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 2014-2015

District Code: 41926
Report R0416

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	525,664.00
Less: Capital Outlay	35,418.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,936.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	492,182.00

Direct Costs:

General Fund	2,437,500.00
Less: Capital Outlay	144,395.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	160,072.00
Less: Capital Outlay	18,725.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,434,452.00

Special Education Indirect Cost Rate: **20.22%**
(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 2014-2015

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	511,797.51
Less: Capital Outlay	7,625.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	504,172.51

Direct Costs:

General Fund	2,821,248.93
Less: Capital Outlay	86,420.73
Less: Facilities Acquisition	250,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	20,949.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,505,777.34

Special Education Indirect Cost Rate: **20.12%**
(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 2014-2015

District Code: 41928
Report R0416

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	1,480,110.00
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)	1,480,110.00

Direct Costs:

General Fund	3,888,432.00
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	331,104.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,219,536.00

Special Education Indirect Cost Rate: **35.08%**
(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 2014-2015

District Code: 41929
Report R0416

Nexus Academy of Grand Rapids
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Indirect Costs (Operations & Maintenance):

General Fund	386,070.34
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)	386,070.34

Direct Costs:

General Fund	1,398,388.88
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,398,388.88

Special Education Indirect Cost Rate: **27.61%**
(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 2014-2015

District Code: 42030
Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Indirect Costs (Operations & Maintenance):

General Fund	36,861.85
Less: Capital Outlay	24,591.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,270.53

Direct Costs:

General Fund	183,523.93
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)	183,523.93

Special Education Indirect Cost Rate: **6.69%**
(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 2014-2015

District Code: 43040
Report R0416

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Indirect Costs (Operations & Maintenance):

General Fund	547,188.59
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,482.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	578,671.32

Direct Costs:

General Fund	7,223,514.46
Less: Capital Outlay	8,993.68
Less: Facilities Acquisition	260,619.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	610,068.84
Less: Capital Outlay	28,524.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,535,446.52

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 2014-2015

District Code: 44010
Report R0416

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	3,793,338.47
Less: Capital Outlay	52,131.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,749.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,775,956.42

Direct Costs:

General Fund	45,673,413.53
Less: Capital Outlay	496,514.97
Less: Facilities Acquisition	319,313.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,529,786.91
Less: Capital Outlay	34,055.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,353,316.78

Special Education Indirect Cost Rate: **7.97%**
(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 2014-2015

District Code: 44020
Report R0416

Almont Community Schools
401 CHURCH ST
ALMONT, MI 48003

Indirect Costs (Operations & Maintenance):

General Fund	934,627.02
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)	934,627.02

Direct Costs:

General Fund	11,423,303.26
Less: Capital Outlay	55,534.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,668.57
Less: Capital Outlay	1,912.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,743,524.89

Special Education Indirect Cost Rate: **7.96%**
(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 2014-2015

District Code: 44050
Report R0416

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Indirect Costs (Operations & Maintenance):

General Fund	412,481.19
Less: Capital Outlay	4,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	408,231.19

Direct Costs:

General Fund	4,881,621.78
Less: Capital Outlay	13,901.10
Less: Facilities Acquisition	97,963.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	274,379.76
Less: Capital Outlay	4,390.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,039,746.76

Special Education Indirect Cost Rate: **8.10%**
(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 2014-2015

District Code: 44060
Report R0416

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Indirect Costs (Operations & Maintenance):

General Fund	1,487,912.80
Less: Capital Outlay	29,243.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,010.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,462,679.49

Direct Costs:

General Fund	16,530,817.27
Less: Capital Outlay	183,850.33
Less: Facilities Acquisition	262,508.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	998,315.68
Less: Capital Outlay	1,887.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,080,887.12

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 2014-2015

District Code: 44090
Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Indirect Costs (Operations & Maintenance):

General Fund	1,318,750.06
Less: Capital Outlay	17,797.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,300,952.77

Direct Costs:

General Fund	18,482,253.52
Less: Capital Outlay	83,376.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	895,649.73
Less: Capital Outlay	6,584.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,287,942.34

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 2014-2015

District Code: 44901
Report R0416

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	315,240.47
Less: Capital Outlay	891.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	314,348.59

Direct Costs:

General Fund	2,965,121.68
Less: Capital Outlay	4,761.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	87,110.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,047,471.04

Special Education Indirect Cost Rate: **10.32%**
(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 2014-2015

District Code: 45010
Report R0416

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Indirect Costs (Operations & Maintenance):

General Fund	905,327.49
Less: Capital Outlay	32,695.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	872,632.12

Direct Costs:

General Fund	9,140,515.38
Less: Capital Outlay	181,485.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,301.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,429,330.82

Special Education Indirect Cost Rate: **9.25%**
(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 2014-2015

District Code: 45020
Report R0416

Leland Public School District
P.O. Box 498
Leland, MI 49654

Indirect Costs (Operations & Maintenance):

General Fund	428,137.54
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)	428,137.54

Direct Costs:

General Fund	4,961,935.55
Less: Capital Outlay	22,931.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	229,984.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,168,989.32

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 2014-2015

District Code: 45040
Report R0416

Northport Public School District
P.O. Box 188
Northport, MI 49670

Indirect Costs (Operations & Maintenance):

General Fund	411,079.18
Less: Capital Outlay	20,525.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	390,554.18

Direct Costs:

General Fund	3,349,239.65
Less: Capital Outlay	9,696.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	156,993.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,496,537.34

Special Education Indirect Cost Rate: **11.17%**
(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 2014-2015

District Code: 45050
Report R0416

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Indirect Costs (Operations & Maintenance):

General Fund	724,966.65
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)	724,966.65

Direct Costs:

General Fund	7,680,052.83
Less: Capital Outlay	155,850.84
Less: Facilities Acquisition	1,125.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	701.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,523,778.72

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 2014-2015

District Code: 45901
Report R0416

Leelanau Montessori Public School Academy
310 S ELM ST
SUTTONS BAY, MI 49682

Indirect Costs (Operations & Maintenance):

General Fund	84,287.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	84,287.92

Direct Costs:

General Fund	784,907.17
Less: Capital Outlay	494.34
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)	784,412.83

Special Education Indirect Cost Rate: **10.75%**
(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 2014-2015

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	2,993,063.12
Less: Capital Outlay	36,288.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	782.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,957,557.11

Direct Costs:

General Fund	29,249,010.84
Less: Capital Outlay	373,644.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,703,926.97
Less: Capital Outlay	24,900.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,554,392.36

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 2014-2015

District Code: 46020
Report R0416

Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Indirect Costs (Operations & Maintenance):

General Fund	926,782.89
Less: Capital Outlay	18,344.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	908,438.00

Direct Costs:

General Fund	7,297,363.58
Less: Capital Outlay	78,400.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	424,559.76
Less: Capital Outlay	4,802.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,638,720.16

Special Education Indirect Cost Rate: **11.89%**
(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 2014-2015

District Code: 46040
Report R0416

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Indirect Costs (Operations & Maintenance):

General Fund	725,011.23
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)	725,011.23

Direct Costs:

General Fund	9,801,085.77
Less: Capital Outlay	235,935.81
Less: Facilities Acquisition	13,408.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	485,353.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,037,094.65

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 2014-2015

District Code: 46050
Report R0416

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Indirect Costs (Operations & Maintenance):

General Fund	676,592.05
Less: Capital Outlay	3,895.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	672,697.05

Direct Costs:

General Fund	6,076,784.83
Less: Capital Outlay	45,156.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	362,951.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,394,580.33

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 2014-2015

District Code: 46060
Report R0416

Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

Indirect Costs (Operations & Maintenance):

General Fund	767,498.55
Less: Capital Outlay	9,964.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	757,534.39

Direct Costs:

General Fund	8,962,465.34
Less: Capital Outlay	263,129.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	427,615.63
Less: Capital Outlay	50,547.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,076,404.37

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 2014-2015

District Code: 46080
Report R0416

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Indirect Costs (Operations & Maintenance):

General Fund	709,630.82
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)	709,630.82

Direct Costs:

General Fund	6,887,813.95
Less: Capital Outlay	69,351.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,293.29
Less: Capital Outlay	22,613.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,298,141.85

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 2014-2015

District Code: 46090
Report R0416

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):

General Fund	1,028,000.54
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)	1,028,000.54

Direct Costs:

General Fund	14,398,248.97
Less: Capital Outlay	259,004.93
Less: Facilities Acquisition	298,133.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	809,051.81
Less: Capital Outlay	79,683.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,570,479.57

Special Education Indirect Cost Rate: **7.06%**
(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 2014-2015

District Code: 46100
Report R0416

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Indirect Costs (Operations & Maintenance):

General Fund	704,135.09
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)	704,135.09

Direct Costs:

General Fund	5,122,728.36
Less: Capital Outlay	79,708.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	380,788.88
Less: Capital Outlay	9,661.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,414,147.71

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 2014-2015

District Code: 46110
Report R0416

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Indirect Costs (Operations & Maintenance):

General Fund	1,189,596.81
Less: Capital Outlay	4,581.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,185,015.51

Direct Costs:

General Fund	11,424,348.75
Less: Capital Outlay	15,532.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	646,761.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,055,577.69

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 2014-2015

District Code: 46130
Report R0416

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Indirect Costs (Operations & Maintenance):

General Fund	683,608.68
Less: Capital Outlay	4,510.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,309.63
Less: Capital Outlay	0.00
Total Indirect (less Capital)	683,407.53

Direct Costs:

General Fund	7,227,497.33
Less: Capital Outlay	108,739.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	484,676.63
Less: Capital Outlay	3,345.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,600,089.39

Special Education Indirect Cost Rate: **8.99%**
(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 2014-2015

District Code: 46140
Report R0416

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

Indirect Costs (Operations & Maintenance):

General Fund	2,168,783.22
Less: Capital Outlay	38,002.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,307.63
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,143,088.24

Direct Costs:

General Fund	20,471,910.79
Less: Capital Outlay	111,744.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	900,726.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,260,893.29

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 2014-2015

District Code: 47010
Report R0416

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

Indirect Costs (Operations & Maintenance):

General Fund	3,964,752.22
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)	3,964,752.22

Direct Costs:

General Fund	48,265,164.00
Less: Capital Outlay	320,538.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,868,844.52
Less: Capital Outlay	6,245.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,807,224.62

Special Education Indirect Cost Rate: **7.96%**
(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 2014-2015

District Code: 47030
Report R0416

Fowlerville Community Schools
7677 Sharpe Road, Suite A
Fowlerville, MI 48836

Indirect Costs (Operations & Maintenance):

General Fund	2,372,942.39
Less: Capital Outlay	9,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,049.17
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,364,191.56

Direct Costs:

General Fund	21,757,082.78
Less: Capital Outlay	147,763.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,074,233.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,683,552.68

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 2014-2015

District Code: 47060
Report R0416

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	5,169,319.62
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)	5,169,319.62

Direct Costs:

General Fund	44,393,699.55
Less: Capital Outlay	682,024.63
Less: Facilities Acquisition	80,514.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,327,478.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,958,639.09

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 2014-2015
 District Code: 47070
 Report R0416

Howell Public Schools
 411 NORTH HIGHLANDER WAY
 HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	5,555,934.94
Less: Capital Outlay	79,611.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,866.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,488,189.82

Direct Costs:	
General Fund	58,793,271.17
Less: Capital Outlay	862,273.54
Less: Facilities Acquisition	98,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,222,122.55
Less: Capital Outlay	26,364.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,028,255.26

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 2014-2015

District Code: 47080
Report R0416

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Indirect Costs (Operations & Maintenance):

General Fund	3,158,892.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	38,587.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,197,479.50

Direct Costs:

General Fund	27,420,075.68
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	985,981.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,406,056.89

Special Education Indirect Cost Rate: **11.26%**
(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 2014-2015

District Code: 47901
Report R0416

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Indirect Costs (Operations & Maintenance):

General Fund	234,355.00
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)	234,355.00

Direct Costs:

General Fund	871,439.00
Less: Capital Outlay	2,660.00
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)	868,779.00

Special Education Indirect Cost Rate: **26.98%**
(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 2014-2015

District Code: 47902
Report R0416

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	859,556.00
Less: Capital Outlay	7,959.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	851,597.00

Direct Costs:

General Fund	5,865,526.00
Less: Capital Outlay	18,959.00
Less: Facilities Acquisition	44,204.00
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)	5,802,363.00

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 2014-2015

District Code: 47903
Report R0416

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Indirect Costs (Operations & Maintenance):

General Fund	340,592.00
Less: Capital Outlay	31,865.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	308,727.00

Direct Costs:

General Fund	1,425,110.00
Less: Capital Outlay	4,986.00
Less: Facilities Acquisition	8,967.00
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)	1,411,157.00

Special Education Indirect Cost Rate: **21.88%**
(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 2014-2015

District Code: 48040
Report R0416

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Indirect Costs (Operations & Maintenance):

General Fund	523,367.88
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)	523,367.88

Direct Costs:

General Fund	6,146,697.92
Less: Capital Outlay	2,951.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	375,914.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,519,660.78

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 2014-2015

District Code: 49010
Report R0416

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	585,932.41
Less: Capital Outlay	1,529.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	584,403.41

Direct Costs:

General Fund	5,162,383.49
Less: Capital Outlay	54,229.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	311,678.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,419,832.41

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 2014-2015

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	6,618.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,618.48

Direct Costs:

General Fund	121,245.55
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	121,245.55

Special Education Indirect Cost Rate: **5.46%**
(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 2014-2015

District Code: 49040
Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Indirect Costs (Operations & Maintenance):

General Fund	381,837.88
Less: Capital Outlay	10,907.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	370,930.83

Direct Costs:

General Fund	2,476,809.72
Less: Capital Outlay	62,817.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	116,003.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,529,996.60

Special Education Indirect Cost Rate: **14.66%**
(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 2014-2015

District Code: 49055
Report R0416

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Indirect Costs (Operations & Maintenance):

General Fund	254,452.91
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)	254,452.91

Direct Costs:

General Fund	2,220,153.78
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	164,163.57
Less: Capital Outlay	1,976.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,382,340.68

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 2014-2015

District Code: 49070
Report R0416

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	96,505.39
Less: Capital Outlay	4,392.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	92,112.87

Direct Costs:

General Fund	1,041,164.49
Less: Capital Outlay	47,383.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,551.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,050,331.80

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 2014-2015

District Code: 49110
Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Indirect Costs (Operations & Maintenance):

General Fund	185,272.14
Less: Capital Outlay	6,129.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	179,142.74

Direct Costs:

General Fund	1,321,665.59
Less: Capital Outlay	3,643.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,083.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,363,104.89

Special Education Indirect Cost Rate: **13.14%**
(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 2014-2015

District Code: 49901
Report R0416

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Indirect Costs (Operations & Maintenance):

General Fund	89,934.04
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)	89,934.04

Direct Costs:

General Fund	744,822.41
Less: Capital Outlay	22,319.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,327.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	778,830.15

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 2014-2015

District Code: 50010
Report R0416

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	3,792,127.95
Less: Capital Outlay	35,936.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,756,191.64

Direct Costs:

General Fund	27,101,762.54
Less: Capital Outlay	115,777.48
Less: Facilities Acquisition	9,716.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,537,255.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,513,524.57

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 2014-2015

District Code: 50020
Report R0416

East Detroit Public Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	3,452,598.13
Less: Capital Outlay	20,742.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,431,855.94

Direct Costs:

General Fund	29,028,806.43
Less: Capital Outlay	37,726.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,013,617.81
Less: Capital Outlay	31,441.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,973,256.97

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 2014-2015

District Code: 50030
Report R0416

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	5,594,160.78
Less: Capital Outlay	8,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,233.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,587,694.73

Direct Costs:

General Fund	44,181,540.74
Less: Capital Outlay	10,183.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,959,242.31
Less: Capital Outlay	42,181.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,088,417.78

Special Education Indirect Cost Rate: **12.12%**
(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 2014-2015

District Code: 50040
Report R0416

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Indirect Costs (Operations & Maintenance):

General Fund	4,616,995.16
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)	4,616,995.16

Direct Costs:

General Fund	46,387,909.98
Less: Capital Outlay	64,793.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,874,135.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,197,251.18

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 2014-2015

District Code: 50050
Report R0416

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Indirect Costs (Operations & Maintenance):

General Fund	1,512,901.06
Less: Capital Outlay	26,335.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,486,565.17

Direct Costs:

General Fund	15,635,359.65
Less: Capital Outlay	267,958.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	340,090.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,707,491.94

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 2014-2015

District Code: 50070
Report R0416

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Indirect Costs (Operations & Maintenance):

General Fund	2,236,293.00
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)	2,236,293.00

Direct Costs:

General Fund	24,739,112.87
Less: Capital Outlay	302,403.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,048,311.49
Less: Capital Outlay	2,295.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,482,726.05

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 2014-2015

District Code: 50080
Report R0416

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	10,037,130.12
Less: Capital Outlay	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)	10,036,305.12

Direct Costs:

General Fund	129,287,567.96
Less: Capital Outlay	385,465.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,408,734.77
Less: Capital Outlay	1,174.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	132,309,662.20

Special Education Indirect Cost Rate: **7.59%**
(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 2014-2015

District Code: 50090
Report R0416

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	3,092,516.16
Less: Capital Outlay	36,094.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	198,503.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,254,925.73

Direct Costs:

General Fund	26,541,133.35
Less: Capital Outlay	3,428.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,521,484.21
Less: Capital Outlay	201,919.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,857,269.25

Special Education Indirect Cost Rate: **11.68%**
(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 2014-2015

District Code: 50100
Report R0416

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	4,458,069.62
Less: Capital Outlay	7,392.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,450,677.49

Direct Costs:

General Fund	46,777,078.69
Less: Capital Outlay	149,860.38
Less: Facilities Acquisition	22,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,499,424.47
Less: Capital Outlay	264,210.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,840,132.11

Special Education Indirect Cost Rate: **9.11%**
(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 2014-2015

District Code: 50120
Report R0416

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Indirect Costs (Operations & Maintenance):

General Fund	3,919,069.76
Less: Capital Outlay	88,682.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,830,386.88

Direct Costs:

General Fund	35,184,972.72
Less: Capital Outlay	183,150.76
Less: Facilities Acquisition	30,356.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,267,270.68
Less: Capital Outlay	2,965.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,235,771.44

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 2014-2015

District Code: 50130
Report R0416

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Indirect Costs (Operations & Maintenance):

General Fund	3,145,972.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,515.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,167,487.35

Direct Costs:

General Fund	34,442,652.70
Less: Capital Outlay	142,489.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	983,681.63
Less: Capital Outlay	14,975.59
Less: Facilities Acquisition	7,500.00
Total Direct (less Capital)	35,261,368.97

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 2014-2015

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	9,771,660.35
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)	9,771,660.35

Direct Costs:

General Fund	98,166,356.27
Less: Capital Outlay	992.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,466,662.26
Less: Capital Outlay	23,349.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	101,608,677.10

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 2014-2015

District Code: 50160
Report R0416

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	1,976,154.79
Less: Capital Outlay	41,673.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,329.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,938,810.38

Direct Costs:

General Fund	13,054,473.76
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	943,996.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,998,469.84

Special Education Indirect Cost Rate: **13.85%**
(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 2014-2015

District Code: 50170
Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	1,467,501.01
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)	1,467,501.01

Direct Costs:

General Fund	10,875,083.29
Less: Capital Outlay	8,837.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	518,064.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,384,310.35

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 2014-2015

District Code: 50180
Report R0416

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Indirect Costs (Operations & Maintenance):

General Fund	958,565.62
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)	958,565.62

Direct Costs:

General Fund	12,338,667.18
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	409,845.37
Less: Capital Outlay	19,914.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,728,597.67

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 2014-2015

District Code: 50190
Report R0416

Romeo Community Schools
316 NORTH MAIN ST
ROMEEO, MI 48065

Indirect Costs (Operations & Maintenance):

General Fund	4,966,121.54
Less: Capital Outlay	28,067.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,938,053.90

Direct Costs:

General Fund	44,931,008.22
Less: Capital Outlay	481,600.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,336,833.98
Less: Capital Outlay	110,914.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,675,326.84

Special Education Indirect Cost Rate: **10.81%**
(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 2014-2015

District Code: 50200
Report R0416

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Indirect Costs (Operations & Maintenance):

General Fund	1,985,469.92
Less: Capital Outlay	44,453.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,941,016.09

Direct Costs:

General Fund	19,784,640.35
Less: Capital Outlay	30,943.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	939,967.81
Less: Capital Outlay	28,106.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,665,558.69

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 2014-2015

District Code: 50210
Report R0416

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	17,935,340.74
Less: Capital Outlay	61,132.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	17,874,208.69

Direct Costs:

General Fund	243,953,962.55
Less: Capital Outlay	1,287,526.27
Less: Facilities Acquisition	16,961.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,927,776.63
Less: Capital Outlay	203,172.26
Less: Facilities Acquisition	129,897.02
Total Direct (less Capital)	249,244,182.38

Special Education Indirect Cost Rate: **7.17%**
(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 2014-2015

District Code: 50220
Report R0416

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	3,028,507.89
Less: Capital Outlay	7,080.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,021,427.89

Direct Costs:

General Fund	25,500,026.76
Less: Capital Outlay	159,223.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,799,632.72
Less: Capital Outlay	128,663.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,011,773.14

Special Education Indirect Cost Rate: **11.19%**
(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 2014-2015

District Code: 50230
Report R0416

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Indirect Costs (Operations & Maintenance):

General Fund	16,784,777.44
Less: Capital Outlay	47,319.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	46,343.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,783,801.41

Direct Costs:

General Fund	153,012,941.21
Less: Capital Outlay	402,968.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,949,034.94
Less: Capital Outlay	45,723.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	159,513,283.91

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 2014-2015

District Code: 50240
Report R0416

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	3,563,160.56
Less: Capital Outlay	9,274.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	274.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,554,160.98

Direct Costs:

General Fund	27,611,660.56
Less: Capital Outlay	69,831.27
Less: Facilities Acquisition	0.00
Special Education Fund	4,187,308.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	111,372.42
School Lunch Fund	1,575,631.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	111,689.74
Total Direct (less Capital)	33,081,707.51

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 2014-2015

District Code: 50901
Report R0416

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	78,531.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	78,531.48

Direct Costs:

General Fund	1,441,220.54
Less: Capital Outlay	17,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,424,220.54

Special Education Indirect Cost Rate: **5.51%**
(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 2014-2015

District Code: 50902
Report R0416

Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	927,049.00
Less: Capital Outlay	43,786.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	883,263.00

Direct Costs:

General Fund	6,886,991.00
Less: Capital Outlay	1,110.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	597,684.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,483,565.00

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 2014-2015

District Code: 50903
Report R0416

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	524,726.00
Less: Capital Outlay	22,575.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	502,151.00

Direct Costs:

General Fund	3,550,146.00
Less: Capital Outlay	2,639.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,242.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,730,749.00

Special Education Indirect Cost Rate: **13.46%**
(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 2014-2015

District Code: 50904
Report R0416

Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	301,478.46
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)	301,478.46

Direct Costs:

General Fund	1,584,255.56
Less: Capital Outlay	1,872.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	91,737.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,674,119.80

Special Education Indirect Cost Rate: **18.01%**
(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 2014-2015

District Code: 50905
Report R0416

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	334,200.40
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)	334,200.40

Direct Costs:

General Fund	2,171,112.52
Less: Capital Outlay	2,926.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	12,441.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,180,627.58

Special Education Indirect Cost Rate: **15.33%**
(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 2014-2015

District Code: 50906
Report R0416

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	355,870.25
Less: Capital Outlay	36,546.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	319,324.25

Direct Costs:

General Fund	3,877,328.96
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	106,121.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,983,450.35

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 2014-2015

District Code: 50908
Report R0416

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	743,421.00
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)	743,421.00

Direct Costs:

General Fund	2,080,400.00
Less: Capital Outlay	3,500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	26,690.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,103,590.00

Special Education Indirect Cost Rate: **35.34%**
(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 2014-2015

District Code: 50909
Report R0416

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	1,219,738.00
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)	1,219,738.00

Direct Costs:

General Fund	4,104,532.00
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	273,276.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,377,808.00

Special Education Indirect Cost Rate: **27.86%**
(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 2014-2015

District Code: 50911
Report R0416

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	774,548.00
Less: Capital Outlay	128,823.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	645,725.00

Direct Costs:

General Fund	4,534,043.00
Less: Capital Outlay	40,462.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	354,541.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,848,122.00

Special Education Indirect Cost Rate: **13.32%**
(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 2014-2015

District Code: 50912
Report R0416

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	1,384,887.00
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)	1,384,887.00

Direct Costs:

General Fund	4,529,020.00
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	225,394.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,754,414.00

Special Education Indirect Cost Rate: **29.13%**
(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 2014-2015

District Code: 50913
Report R0416

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Indirect Costs (Operations & Maintenance):

General Fund	157,963.60
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)	157,963.60

Direct Costs:

General Fund	1,058,071.35
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	74,619.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,132,691.32

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 2014-2015

District Code: 50914
Report R0416

Macomb Montessori Academy
14057 East Nine Mile Road
Warren, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	207,449.12
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)	207,449.12

Direct Costs:

General Fund	1,219,682.70
Less: Capital Outlay	80,438.83
Less: Facilities Acquisition	282,397.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	57,120.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	913,967.20

Special Education Indirect Cost Rate: **22.70%**
(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 2014-2015

District Code: 50915
Report R0416

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	16,605.75
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)	16,605.75

Direct Costs:

General Fund	320,939.86
Less: Capital Outlay	128,546.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,022.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	205,416.08

Special Education Indirect Cost Rate: **8.08%**
(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 2014-2015

District Code: 50916
Report R0416

Success Mile Academy
27300 DEQUINDRE RD
WARREN, MI 48092

Indirect Costs (Operations & Maintenance):

General Fund	1,304,099.89
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)	1,304,099.89

Direct Costs:

General Fund	2,226,621.87
Less: Capital Outlay	669,055.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	97,606.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,655,173.14

Special Education Indirect Cost Rate: **78.79%**
(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 2014-2015

District Code: 51020
Report R0416

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Indirect Costs (Operations & Maintenance):

General Fund	273,920.72
Less: Capital Outlay	2,333.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	271,587.22

Direct Costs:

General Fund	2,588,619.91
Less: Capital Outlay	124,329.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	153,290.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,617,581.75

Special Education Indirect Cost Rate: **10.38%**
(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 2014-2015

District Code: 51045
Report R0416

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Indirect Costs (Operations & Maintenance):

General Fund	610,095.33
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)	610,095.33

Direct Costs:

General Fund	4,532,439.04
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	332,692.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,865,131.15

Special Education Indirect Cost Rate: **12.54%**
(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 2014-2015

District Code: 51060
Report R0416

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Indirect Costs (Operations & Maintenance):

General Fund	501,318.71
Less: Capital Outlay	3,323.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	497,994.90

Direct Costs:

General Fund	3,253,086.75
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	199,422.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,452,509.62

Special Education Indirect Cost Rate: **14.42%**
(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 2014-2015

District Code: 51070
Report R0416

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	1,304,217.38
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)	1,304,217.38

Direct Costs:

General Fund	11,802,503.76
Less: Capital Outlay	5,172.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	778,391.01
Less: Capital Outlay	72,676.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,503,045.91

Special Education Indirect Cost Rate: **10.43%**
(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 2014-2015

District Code: 51903
Report R0416

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	61,758.19
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)	61,758.19

Direct Costs:

General Fund	590,981.56
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)	590,981.56

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 2014-2015

District Code: 51905
Report R0416

Michigan Great Lakes Virtual Academy
50 FILER ST STE F
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	31,302.30
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)	31,302.30

Direct Costs:

General Fund	4,482,066.84
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,482,066.84

Special Education Indirect Cost Rate: **0.70%**
(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 2014-2015

District Code: 52015
Report R0416

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	929,425.52
Less: Capital Outlay	13,784.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,190.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	946,831.58

Direct Costs:

General Fund	9,922,378.04
Less: Capital Outlay	194,456.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	388,263.39
Less: Capital Outlay	7,686.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,108,497.95

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 2014-2015

District Code: 52040
Report R0416

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Indirect Costs (Operations & Maintenance):

General Fund	757,456.89
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)	757,456.89

Direct Costs:

General Fund	9,270,498.60
Less: Capital Outlay	124,579.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	586,397.90
Less: Capital Outlay	4,445.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,727,871.61

Special Education Indirect Cost Rate: **7.79%**
(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 2014-2015

District Code: 52090
Report R0416

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Indirect Costs (Operations & Maintenance):

General Fund	1,131,637.06
Less: Capital Outlay	3,170.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,856.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,131,323.56

Direct Costs:

General Fund	12,231,096.44
Less: Capital Outlay	272,404.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	823,134.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,781,825.93

Special Education Indirect Cost Rate: **8.85%**
(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 2014-2015

District Code: 52100
Report R0416

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Indirect Costs (Operations & Maintenance):

General Fund	112,809.84
Less: Capital Outlay	2,605.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,486.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	111,690.77

Direct Costs:

General Fund	870,286.55
Less: Capital Outlay	7,349.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,788.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	921,725.96

Special Education Indirect Cost Rate: **12.12%**
(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 2014-2015

District Code: 52110
Report R0416

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Indirect Costs (Operations & Maintenance):

General Fund	317,739.67
Less: Capital Outlay	4,335.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	313,404.12

Direct Costs:

General Fund	1,799,678.06
Less: Capital Outlay	88,408.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	80,002.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,791,272.45

Special Education Indirect Cost Rate: **17.50%**
(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 2014-2015

District Code: 52160
Report R0416

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Indirect Costs (Operations & Maintenance):

General Fund	55,279.39
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)	55,279.39

Direct Costs:

General Fund	300,752.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	13,995.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	20,249.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	307,006.63

Special Education Indirect Cost Rate: **18.01%**
(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 2014-2015

District Code: 52170
Report R0416

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	2,709,579.77
Less: Capital Outlay	12,493.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,556.58
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,715,643.35

Direct Costs:

General Fund	24,134,555.64
Less: Capital Outlay	20,668.88
Less: Facilities Acquisition	81,505.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	936,571.06
Less: Capital Outlay	14,789.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,954,162.86

Special Education Indirect Cost Rate: **10.88%**
(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 2014-2015

District Code: 52180
Report R0416

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	751,536.68
Less: Capital Outlay	1,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	749,537.68

Direct Costs:

General Fund	7,103,943.41
Less: Capital Outlay	103,529.03
Less: Facilities Acquisition	131,375.64
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)	6,869,038.74

Special Education Indirect Cost Rate: **10.91%**
(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 2014-2015

District Code: 52901
Report R0416

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	270,304.23
Less: Capital Outlay	19,388.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,915.69

Direct Costs:

General Fund	2,067,163.61
Less: Capital Outlay	2,119.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,357.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,172,401.57

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 2014-2015

District Code: 53010
Report R0416

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):

General Fund	1,041,497.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,674.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,052,172.48

Direct Costs:

General Fund	11,337,804.94
Less: Capital Outlay	26,300.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	651,162.93
Less: Capital Outlay	3,700.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,958,967.87

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 2014-2015

District Code: 53020
Report R0416

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Indirect Costs (Operations & Maintenance):

General Fund	345,895.23
Less: Capital Outlay	1,601.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	344,294.10

Direct Costs:

General Fund	3,722,455.72
Less: Capital Outlay	174,940.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,045.41
Less: Capital Outlay	4,005.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,790,555.90

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 2014-2015

District Code: 53040
Report R0416

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Indirect Costs (Operations & Maintenance):

General Fund	1,673,499.49
Less: Capital Outlay	18,812.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,654,687.05

Direct Costs:

General Fund	17,758,056.28
Less: Capital Outlay	23,446.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	735,880.36
Less: Capital Outlay	18,628.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,451,861.12

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 2014-2015

District Code: 53900
Report R0416

Mackinac Preparatory Academy
525 4th Street
Baldwin, MI 49304

Indirect Costs (Operations & Maintenance):

General Fund	5,276.58
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)	5,276.58

Direct Costs:

General Fund	166,960.79
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)	166,960.79

Special Education Indirect Cost Rate: **3.16%**
(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 2014-2015

District Code: 54010
Report R0416

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	1,643,398.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,643,398.92

Direct Costs:

General Fund	13,718,583.60
Less: Capital Outlay	83,503.00
Less: Facilities Acquisition	4,902.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,040,985.56
Less: Capital Outlay	116.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,671,047.26

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 2014-2015

District Code: 54025
Report R0416

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Indirect Costs (Operations & Maintenance):

General Fund	1,529,605.43
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)	1,529,605.43

Direct Costs:

General Fund	18,132,073.42
Less: Capital Outlay	160,920.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,110,025.19
Less: Capital Outlay	19,226.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,061,951.24

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 2014-2015

District Code: 54040
Report R0416

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Indirect Costs (Operations & Maintenance):

General Fund	627,118.88
Less: Capital Outlay	2,854.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	624,264.88

Direct Costs:

General Fund	9,823,866.67
Less: Capital Outlay	17,496.36
Less: Facilities Acquisition	372.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,880.59
Less: Capital Outlay	6,222.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,450,656.54

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 2014-2015

District Code: 54901
Report R0416

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	623,509.16
Less: Capital Outlay	118,634.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,913.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	514,788.02

Direct Costs:

General Fund	4,602,327.83
Less: Capital Outlay	190,538.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	359,095.12
Less: Capital Outlay	33,414.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,737,469.93

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 2014-2015

District Code: 55010
Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Indirect Costs (Operations & Maintenance):

General Fund	235,980.68
Less: Capital Outlay	500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	235,480.68

Direct Costs:

General Fund	2,163,036.39
Less: Capital Outlay	30,115.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,839.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,241,760.49

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 2014-2015

District Code: 55100
Report R0416

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Indirect Costs (Operations & Maintenance):

General Fund	1,163,466.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,088.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,175,554.57

Direct Costs:

General Fund	10,820,165.41
Less: Capital Outlay	29,128.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	617,355.97
Less: Capital Outlay	4,799.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,403,593.10

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 2014-2015

District Code: 55115
Report R0416

North Central Area Schools
W5465 THIRD ST
HERMANSVILLE, MI 49847

Indirect Costs (Operations & Maintenance):

General Fund	423,178.38
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)	423,178.38

Direct Costs:

General Fund	3,410,768.16
Less: Capital Outlay	7,016.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,778.26
Less: Capital Outlay	18.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,625,510.63

Special Education Indirect Cost Rate: **11.67%**
(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 2014-2015

District Code: 55120
Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Indirect Costs (Operations & Maintenance):

General Fund	459,374.69
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)	459,374.69

Direct Costs:

General Fund	4,907,174.72
Less: Capital Outlay	75,213.90
Less: Facilities Acquisition	12,881.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	307,697.42
Less: Capital Outlay	851.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,125,924.43

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 2014-2015

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	3,248,086.00
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	302,395.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,550,481.00

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 2014-2015

District Code: 56010
Report R0416

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	5,698,348.39
Less: Capital Outlay	15,412.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,682,936.12

Direct Costs:

General Fund	74,731,527.01
Less: Capital Outlay	942,355.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,936,506.44
Less: Capital Outlay	13,415.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,712,263.16

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 2014-2015

District Code: 56020
Report R0416

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	1,240,364.87
Less: Capital Outlay	3,699.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,665.16

Direct Costs:

General Fund	16,294,337.00
Less: Capital Outlay	75,180.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	796,171.89
Less: Capital Outlay	2,735.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,012,592.60

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 2014-2015

District Code: 56030
Report R0416

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Indirect Costs (Operations & Maintenance):

General Fund	661,804.27
Less: Capital Outlay	2,489.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	659,314.94

Direct Costs:

General Fund	6,151,282.59
Less: Capital Outlay	64,937.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	274,446.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,360,792.31

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 2014-2015

District Code: 56050
Report R0416

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Indirect Costs (Operations & Maintenance):

General Fund	1,261,473.99
Less: Capital Outlay	172,535.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,088,938.01

Direct Costs:

General Fund	11,159,606.11
Less: Capital Outlay	118,899.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	595,016.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,635,722.98

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 2014-2015

District Code: 56901
Report R0416

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	111,850.98
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)	111,850.98

Direct Costs:

General Fund	734,266.79
Less: Capital Outlay	2,962.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	28,576.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	759,880.50

Special Education Indirect Cost Rate: **14.72%**
(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 2014-2015

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	401,533.62
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)	401,533.62

Direct Costs:

General Fund	1,314,670.46
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,314,670.46

Special Education Indirect Cost Rate: **30.54%**
(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 2014-2015

District Code: 56903

Report R0416

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	166,634.00
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)	166,634.00

Direct Costs:

General Fund	742,646.00
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	11,477.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	754,123.00

Special Education Indirect Cost Rate: **22.10%**
(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 2014-2015

District Code: 57020
Report R0416

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Indirect Costs (Operations & Maintenance):

General Fund	830,987.85
Less: Capital Outlay	18,137.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	812,850.04

Direct Costs:

General Fund	9,382,862.76
Less: Capital Outlay	143,732.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	690,608.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,929,738.55

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 2014-2015

District Code: 57030
Report R0416

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Indirect Costs (Operations & Maintenance):

General Fund	727,366.63
Less: Capital Outlay	2,905.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	724,460.67

Direct Costs:

General Fund	7,974,374.61
Less: Capital Outlay	137,117.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,073.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,219,329.84

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 2014-2015

District Code: 58010
Report R0416

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	5,796,377.50
Less: Capital Outlay	217,845.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,578,531.77

Direct Costs:

General Fund	49,567,925.35
Less: Capital Outlay	2,570,301.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,637,359.77
Less: Capital Outlay	21,412.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,613,571.50

Special Education Indirect Cost Rate: **11.24%**
(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 2014-2015

District Code: 58020
Report R0416

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Indirect Costs (Operations & Maintenance):

General Fund	2,246,739.68
Less: Capital Outlay	37,681.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,812.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,211,870.25

Direct Costs:

General Fund	20,798,540.59
Less: Capital Outlay	243,888.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,128,541.85
Less: Capital Outlay	19,035.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,664,158.90

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 2014-2015

District Code: 58030
Report R0416

Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

Indirect Costs (Operations & Maintenance):

General Fund	3,272,894.83
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)	3,272,894.83

Direct Costs:

General Fund	35,450,165.13
Less: Capital Outlay	1,050.17
Less: Facilities Acquisition	350.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,276,988.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,725,753.16

Special Education Indirect Cost Rate: **8.91%**
(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 2014-2015

District Code: 58050
Report R0416

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Indirect Costs (Operations & Maintenance):

General Fund	1,564,177.32
Less: Capital Outlay	76,598.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,487,579.05

Direct Costs:

General Fund	12,172,936.86
Less: Capital Outlay	300,560.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	506,386.27
Less: Capital Outlay	6,998.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,371,765.07

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 2014-2015

District Code: 58070
Report R0416

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Indirect Costs (Operations & Maintenance):

General Fund	1,036,570.05
Less: Capital Outlay	3,546.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	33,744.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,066,767.93

Direct Costs:

General Fund	12,009,685.59
Less: Capital Outlay	554,891.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,917.06
Less: Capital Outlay	4,008.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,977,702.22

Special Education Indirect Cost Rate: **8.91%**
(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 2014-2015

District Code: 58080
Report R0416

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	2,230,301.10
Less: Capital Outlay	23,262.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,207,038.23

Direct Costs:

General Fund	19,014,256.38
Less: Capital Outlay	445,005.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	869,362.23
Less: Capital Outlay	11,814.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,426,798.54

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 2014-2015

District Code: 58090
Report R0416

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Indirect Costs (Operations & Maintenance):

General Fund	923,533.28
Less: Capital Outlay	17,733.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	905,799.97

Direct Costs:

General Fund	10,067,651.44
Less: Capital Outlay	121,724.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	512,436.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,458,363.04

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 2014-2015

District Code: 58100
Report R0416

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Indirect Costs (Operations & Maintenance):

General Fund	577,909.24
Less: Capital Outlay	27,844.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,074.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	553,139.83

Direct Costs:

General Fund	5,337,891.26
Less: Capital Outlay	162,678.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,011.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,421,224.11

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 2014-2015
 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	480,921.11
Less: Capital Outlay	4,342.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	476,578.61

Direct Costs:	
General Fund	4,952,498.35
Less: Capital Outlay	21,808.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,071.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,111,762.04

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 2014-2015

District Code: 58901
Report R0416

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Indirect Costs (Operations & Maintenance):

General Fund	99,873.00
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)	99,873.00

Direct Costs:

General Fund	792,688.00
Less: Capital Outlay	6,624.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	28,102.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	814,166.00

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 2014-2015

District Code: 58902
Report R0416

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	1,147,178.00
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)	1,147,178.00

Direct Costs:

General Fund	4,022,990.00
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	178,809.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,201,799.00

Special Education Indirect Cost Rate: **27.30%**
(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 2014-2015

District Code: 59020
Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Indirect Costs (Operations & Maintenance):

General Fund	737,525.72
Less: Capital Outlay	15,776.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	721,748.97

Direct Costs:

General Fund	7,688,790.17
Less: Capital Outlay	35,966.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	389,723.72
Less: Capital Outlay	500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,042,047.16

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 2014-2015

District Code: 59045
Report R0416

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Indirect Costs (Operations & Maintenance):

General Fund	603,891.10
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)	603,891.10

Direct Costs:

General Fund	6,258,906.62
Less: Capital Outlay	3,787.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	459,263.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,714,382.56

Special Education Indirect Cost Rate: **8.99%**
(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 2014-2015

District Code: 59070
Report R0416

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Indirect Costs (Operations & Maintenance):

General Fund	2,744,134.04
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)	2,744,134.04

Direct Costs:

General Fund	29,371,424.83
Less: Capital Outlay	303,300.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,649,566.11
Less: Capital Outlay	23,636.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,694,053.23

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 2014-2015

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	1,420,034.09
Less: Capital Outlay	11,765.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,408,268.72

Direct Costs:

General Fund	17,293,402.88
Less: Capital Outlay	277,349.84
Less: Facilities Acquisition	70,205.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,675.37
Less: Capital Outlay	410.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,828,112.08

Special Education Indirect Cost Rate: **7.90%**
(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 2014-2015

District Code: 59090
Report R0416

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

Indirect Costs (Operations & Maintenance):

General Fund	1,013,883.96
Less: Capital Outlay	23,897.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,400.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,000,386.46

Direct Costs:

General Fund	9,622,750.00
Less: Capital Outlay	14,163.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	624,868.09
Less: Capital Outlay	26,674.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,206,780.54

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 2014-2015

District Code: 59125
Report R0416

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Indirect Costs (Operations & Maintenance):

General Fund	1,164,128.25
Less: Capital Outlay	33,499.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,130,628.40

Direct Costs:

General Fund	12,744,248.62
Less: Capital Outlay	110,232.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	696,057.90
Less: Capital Outlay	5,034.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,325,040.38

Special Education Indirect Cost Rate: **8.48%**
(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 2014-2015

District Code: 59150
Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):

General Fund	511,385.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,060.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	513,445.83

Direct Costs:

General Fund	5,203,828.28
Less: Capital Outlay	13,697.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,969.41
Less: Capital Outlay	3,458.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,431,641.49

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 2014-2015

District Code: 60010
Report R0416

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Indirect Costs (Operations & Maintenance):

General Fund	280,423.44
Less: Capital Outlay	5,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	275,023.44

Direct Costs:

General Fund	2,404,062.81
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	152,535.10
Less: Capital Outlay	1,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,555,597.91

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 2014-2015

District Code: 60020
Report R0416

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Indirect Costs (Operations & Maintenance):

General Fund	537,215.43
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)	537,215.43

Direct Costs:

General Fund	4,041,269.43
Less: Capital Outlay	36,120.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	299,619.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,304,768.60

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 2014-2015

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	5,391,629.58
Less: Capital Outlay	830.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,042.00
Less: Capital Outlay	36,684.00
Total Indirect (less Capital)	5,397,156.59

Direct Costs:

General Fund	44,399,394.46
Less: Capital Outlay	62,517.30
Less: Facilities Acquisition	5,003.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,955,238.62
Less: Capital Outlay	33,083.17
Less: Facilities Acquisition	75,866.07
Total Direct (less Capital)	47,178,163.43

Special Education Indirect Cost Rate: **11.44%**
(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 2014-2015

District Code: 61020
Report R0416

Muskegon Heights School District
2603 LEAHY ST
MUSKEGON, MI 49444

Indirect Costs (Operations & Maintenance):

General Fund	81,232.29
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)	81,232.29

Direct Costs:

General Fund	1,045,449.56
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)	1,045,449.56

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 2014-2015

District Code: 61060
Report R0416

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	2,739,371.46
Less: Capital Outlay	45,050.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,694,320.96

Direct Costs:

General Fund	31,008,325.42
Less: Capital Outlay	160,823.99
Less: Facilities Acquisition	25,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,219,035.48
Less: Capital Outlay	9,067.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,031,569.30

Special Education Indirect Cost Rate: **8.41%**
(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 2014-2015

District Code: 61065
Report R0416

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	1,303,521.88
Less: Capital Outlay	25,350.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,278,170.91

Direct Costs:

General Fund	15,805,876.88
Less: Capital Outlay	151,280.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	850,633.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,505,229.65

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 2014-2015

District Code: 61080
Report R0416

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Indirect Costs (Operations & Maintenance):

General Fund	2,155,323.20
Less: Capital Outlay	3,824.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,437.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,163,936.81

Direct Costs:

General Fund	26,555,138.52
Less: Capital Outlay	86,569.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,038,043.56
Less: Capital Outlay	8,974.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,497,638.41

Special Education Indirect Cost Rate: **7.87%**
(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 2014-2015

District Code: 61120
Report R0416

Holton Public Schools
6500 Fourth Street
HOLTON, MI 49425

Indirect Costs (Operations & Maintenance):

General Fund	704,898.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	30,422.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	735,321.11

Direct Costs:

General Fund	7,626,822.27
Less: Capital Outlay	91,019.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	521,672.56
Less: Capital Outlay	39,425.68
Less: Facilities Acquisition	264.98
Total Direct (less Capital)	8,017,784.64

Special Education Indirect Cost Rate: **9.17%**
(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 2014-2015

District Code: 61180
Report R0416

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Indirect Costs (Operations & Maintenance):

General Fund	1,190,133.67
Less: Capital Outlay	14,719.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,175,413.89

Direct Costs:

General Fund	12,049,717.26
Less: Capital Outlay	294.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	778,298.07
Less: Capital Outlay	667.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,827,053.53

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 2014-2015

District Code: 61190
Report R0416

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	1,576,287.33
Less: Capital Outlay	27,104.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	95,219.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,644,402.87

Direct Costs:

General Fund	19,877,919.39
Less: Capital Outlay	73,797.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,409,204.77
Less: Capital Outlay	18,746.68
Less: Facilities Acquisition	2,775.01
Total Direct (less Capital)	21,191,805.29

Special Education Indirect Cost Rate: **7.76%**
(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 2014-2015

District Code: 61210
Report R0416

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Indirect Costs (Operations & Maintenance):

General Fund	1,086,018.14
Less: Capital Outlay	1,653.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,084,364.84

Direct Costs:

General Fund	9,190,232.33
Less: Capital Outlay	132,422.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	663,055.70
Less: Capital Outlay	14,049.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,706,816.57

Special Education Indirect Cost Rate: **11.17%**
(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 2014-2015

District Code: 61220
Report R0416

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	2,617,283.00
Less: Capital Outlay	3,820.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,573.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,621,036.14

Direct Costs:

General Fund	32,292,057.70
Less: Capital Outlay	20,376.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,330,461.14
Less: Capital Outlay	13,719.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,588,423.19

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 2014-2015

District Code: 61230
Report R0416

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	596,236.51
Less: Capital Outlay	7,349.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	588,886.85

Direct Costs:

General Fund	7,718,447.64
Less: Capital Outlay	3,999.34
Less: Facilities Acquisition	70,421.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	359,663.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,003,689.45

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 2014-2015

District Code: 61240
Report R0416

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Indirect Costs (Operations & Maintenance):

General Fund	1,331,503.94
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)	1,331,503.94

Direct Costs:

General Fund	17,521,794.29
Less: Capital Outlay	38,602.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	874,866.55
Less: Capital Outlay	18,406.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,339,651.72

Special Education Indirect Cost Rate: **7.26%**
(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 2014-2015

District Code: 61900
Report R0416

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	89,060.84
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)	89,060.84

Direct Costs:

General Fund	668,121.35
Less: Capital Outlay	40,665.11
Less: Facilities Acquisition	25,718.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,746.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	625,484.66

Special Education Indirect Cost Rate: **14.24%**
(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 2014-2015

District Code: 61902
Report R0416

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	1,044,011.00
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)	1,044,011.00

Direct Costs:

General Fund	4,419,124.00
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	386,039.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,805,163.00

Special Education Indirect Cost Rate: **21.73%**
(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 2014-2015

District Code: 61904
Report R0416

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	451,900.56
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)	451,900.56

Direct Costs:

General Fund	2,392,921.97
Less: Capital Outlay	51,726.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,376.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,560,572.05

Special Education Indirect Cost Rate: **17.65%**
(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 2014-2015

District Code: 61905
Report R0416

Muskegon Heights Public School Academy System
2441 Sanford Street
Muskegon Heights, MI 49444

Indirect Costs (Operations & Maintenance):

General Fund	1,842,947.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,553.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,855,501.38

Direct Costs:

General Fund	8,202,014.02
Less: Capital Outlay	69,089.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	563,228.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,696,153.29

Special Education Indirect Cost Rate: **21.34%**
(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 2014-2015

District Code: 62040
Report R0416

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Indirect Costs (Operations & Maintenance):

General Fund	1,547,901.87
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)	1,547,901.87

Direct Costs:

General Fund	17,966,319.69
Less: Capital Outlay	254,864.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	942,802.74
Less: Capital Outlay	3,593.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,650,664.62

Special Education Indirect Cost Rate: **8.30%**
(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 2014-2015

District Code: 62050
Report R0416

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Indirect Costs (Operations & Maintenance):

General Fund	1,267,645.48
Less: Capital Outlay	11,982.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,255,663.30

Direct Costs:

General Fund	15,570,729.49
Less: Capital Outlay	499,043.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	766,230.92
Less: Capital Outlay	58,577.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,779,339.04

Special Education Indirect Cost Rate: **7.96%**
(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 2014-2015

District Code: 62060
Report R0416

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Indirect Costs (Operations & Maintenance):

General Fund	677,551.69
Less: Capital Outlay	41,101.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,644.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	671,094.53

Direct Costs:

General Fund	9,322,229.08
Less: Capital Outlay	120,209.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	448,130.71
Less: Capital Outlay	1,670.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,648,480.48

Special Education Indirect Cost Rate: **6.96%**
(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 2014-2015

District Code: 62070
Report R0416

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Indirect Costs (Operations & Maintenance):

General Fund	1,264,995.42
Less: Capital Outlay	4,134.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,260,861.42

Direct Costs:

General Fund	12,679,224.96
Less: Capital Outlay	12,793.69
Less: Facilities Acquisition	2,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	730,502.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,394,333.97

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 2014-2015

District Code: 62090
Report R0416

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Indirect Costs (Operations & Maintenance):

General Fund	691,452.63
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)	691,452.63

Direct Costs:

General Fund	8,960,105.68
Less: Capital Outlay	1,098,792.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	507,950.27
Less: Capital Outlay	2,045.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,367,218.45

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 2014-2015

District Code: 62470
Report R0416

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Indirect Costs (Operations & Maintenance):

General Fund	50,097.56
Less: Capital Outlay	10.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	50,087.56

Direct Costs:

General Fund	386,730.54
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)	386,730.54

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 2014-2015

District Code: 63010
Report R0416

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Indirect Costs (Operations & Maintenance):

General Fund	9,402,823.60
Less: Capital Outlay	9,422.25
Special Education Fund	90,744.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,484,145.35

Direct Costs:

General Fund	104,992,615.36
Less: Capital Outlay	394,866.01
Less: Facilities Acquisition	0.00
Special Education Fund	5,382,859.83
Less: Capital Outlay	28,908.56
Less: Facilities Acquisition	545,253.87
School Lunch Fund	2,299,189.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	111,705,636.65

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 2014-2015

District Code: 63020
Report R0416

Ferndale Public Schools
2920 BURDETTE ST
FERNDALE, MI 48220

Indirect Costs (Operations & Maintenance):

General Fund	4,211,379.11
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,444.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,213,823.37

Direct Costs:

General Fund	31,229,783.60
Less: Capital Outlay	192,378.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,056,683.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,094,089.14

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 2014-2015

District Code: 63030
Report R0416

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	6,586,590.90
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)	6,586,590.90

Direct Costs:

General Fund	56,296,714.24
Less: Capital Outlay	1,598.35
Less: Facilities Acquisition	6,837,819.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,757,084.37
Less: Capital Outlay	262,960.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,951,420.63

Special Education Indirect Cost Rate: **12.68%**
(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 2014-2015

District Code: 63040
Report R0416

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Indirect Costs (Operations & Maintenance):

General Fund	4,458,296.36
Less: Capital Outlay	18,811.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,439,485.05

Direct Costs:

General Fund	48,335,064.25
Less: Capital Outlay	290,832.84
Less: Facilities Acquisition	38,803.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,160,431.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,165,859.66

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 2014-2015

District Code: 63050
Report R0416

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):

General Fund	3,603,665.75
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)	3,603,665.75

Direct Costs:

General Fund	43,769,937.04
Less: Capital Outlay	160,735.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,051.90
Less: Capital Outlay	811.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,474,442.33

Special Education Indirect Cost Rate: **8.10%**
(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 2014-2015

District Code: 63060
Report R0416

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	7,266,047.34
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)	7,266,047.34

Direct Costs:

General Fund	92,770,855.93
Less: Capital Outlay	1,474,429.66
Less: Facilities Acquisition	1,119,224.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,855,003.21
Less: Capital Outlay	25,947.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	93,006,257.85

Special Education Indirect Cost Rate: **7.81%**
(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 2014-2015

District Code: 63070
Report R0416

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Indirect Costs (Operations & Maintenance):

General Fund	3,083,828.35
Less: Capital Outlay	2,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,081,628.35

Direct Costs:

General Fund	32,875,086.89
Less: Capital Outlay	35,148.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,004,643.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,844,582.47

Special Education Indirect Cost Rate: **9.11%**
(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 2014-2015
 District Code: 63080
 Report R0416

Bloomfield Hills Schools
 7273 Wing Lake Rd
 Bloomfield Hills, MI 48301

Indirect Costs (Operations & Maintenance):	
General Fund	7,339,537.31
Less: Capital Outlay	71,778.43
Special Education Fund	1,279,436.72
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,547,195.60

Direct Costs:	
General Fund	74,857,774.27
Less: Capital Outlay	223,099.54
Less: Facilities Acquisition	0.00
Special Education Fund	9,515,940.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,207,524.37
Less: Capital Outlay	5,746.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	86,352,393.56

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 2014-2015

District Code: 63090
Report R0416

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):

General Fund	1,318,719.53
Less: Capital Outlay	4,255.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,314,464.53

Direct Costs:

General Fund	18,587,700.89
Less: Capital Outlay	73,878.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,282.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,171,104.18

Special Education Indirect Cost Rate: **6.86%**
(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 2014-2015

District Code: 63100
Report R0416

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Indirect Costs (Operations & Maintenance):

General Fund	3,751,854.71
Less: Capital Outlay	27,712.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	126,631.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,850,773.71

Direct Costs:

General Fund	65,357,174.41
Less: Capital Outlay	177,284.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,302,545.21
Less: Capital Outlay	19,087.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,463,348.19

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 2014-2015

District Code: 63110
Report R0416

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Indirect Costs (Operations & Maintenance):

General Fund	3,223,307.38
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)	3,223,307.38

Direct Costs:

General Fund	43,093,003.02
Less: Capital Outlay	269,685.07
Less: Facilities Acquisition	211,296.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,703,865.39
Less: Capital Outlay	46,206.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,269,680.02

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 2014-2015

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	5,158,490.53
Less: Capital Outlay	0.00
Special Education Fund	75.39
Less: Capital Outlay	0.00
School Lunch Fund	22,805.17
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,181,371.09

Direct Costs:

General Fund	35,509,521.84
Less: Capital Outlay	2,715.64
Less: Facilities Acquisition	0.00
Special Education Fund	7,383,208.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,574,611.75
Less: Capital Outlay	5,426.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,459,199.43

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 2014-2015

District Code: 63140
Report R0416

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	1,746,376.13
Less: Capital Outlay	56,402.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,689,974.13

Direct Costs:

General Fund	11,999,457.02
Less: Capital Outlay	55,985.64
Less: Facilities Acquisition	10,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	875,324.39
Less: Capital Outlay	13,372.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,795,123.06

Special Education Indirect Cost Rate: **13.21%**
(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 2014-2015

District Code: 63150
Report R0416

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Indirect Costs (Operations & Maintenance):

General Fund	8,961,232.00
Less: Capital Outlay	4,085.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,957,147.00

Direct Costs:

General Fund	124,275,960.00
Less: Capital Outlay	332,361.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,240,280.00
Less: Capital Outlay	8,987.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	127,174,892.00

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 2014-2015

District Code: 63160
Report R0416

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Indirect Costs (Operations & Maintenance):

General Fund	4,424,300.62
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)	4,424,300.62

Direct Costs:

General Fund	59,075,264.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	125,509.00
Special Education Fund	2,347,445.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,945,046.52
Less: Capital Outlay	2,627.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,239,620.42

Special Education Indirect Cost Rate: **7.00%**
(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 2014-2015

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	2,566,605.89
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)	2,566,605.89

Direct Costs:

General Fund	23,241,035.04
Less: Capital Outlay	101,876.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	963,343.63
Less: Capital Outlay	19,110.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,083,391.32

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 2014-2015

District Code: 63190
Report R0416

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Indirect Costs (Operations & Maintenance):

General Fund	6,203,299.22
Less: Capital Outlay	108,708.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,094,590.29

Direct Costs:

General Fund	67,215,668.67
Less: Capital Outlay	438,183.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,848,881.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,626,366.88

Special Education Indirect Cost Rate: **8.88%**
(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 2014-2015

District Code: 63200
Report R0416

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Indirect Costs (Operations & Maintenance):

General Fund	10,601,555.06
Less: Capital Outlay	23,759.00
Special Education Fund	128,863.06
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,706,659.12

Direct Costs:

General Fund	132,686,299.61
Less: Capital Outlay	158,519.39
Less: Facilities Acquisition	0.00
Special Education Fund	6,230,174.19
Less: Capital Outlay	7,570.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,646,676.20
Less: Capital Outlay	31,399.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	142,365,661.61

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 2014-2015

District Code: 63210
Report R0416

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	2,629,651.28
Less: Capital Outlay	25.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,634,626.28

Direct Costs:

General Fund	31,991,209.12
Less: Capital Outlay	1,009,909.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,188,680.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,169,980.69

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 2014-2015

District Code: 63220
Report R0416

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Indirect Costs (Operations & Maintenance):

General Fund	8,758,473.20
Less: Capital Outlay	253,933.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,504,540.06

Direct Costs:

General Fund	81,121,972.27
Less: Capital Outlay	440,270.58
Less: Facilities Acquisition	103,497.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,901,664.82
Less: Capital Outlay	155,789.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	83,324,079.59

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 2014-2015

District Code: 63230
Report R0416

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Indirect Costs (Operations & Maintenance):

General Fund	5,923,634.77
Less: Capital Outlay	170,853.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	390.00
Less: Capital Outlay	390.00
Total Indirect (less Capital)	5,752,781.65

Direct Costs:

General Fund	71,234,290.36
Less: Capital Outlay	360,813.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,279,170.48
Less: Capital Outlay	52,287.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	73,100,359.53

Special Education Indirect Cost Rate: **7.87%**
(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 2014-2015

District Code: 63240
Report R0416

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Indirect Costs (Operations & Maintenance):

General Fund	6,812,106.05
Less: Capital Outlay	37,142.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,774,963.33

Direct Costs:

General Fund	57,672,581.84
Less: Capital Outlay	589,529.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,446,053.03
Less: Capital Outlay	833.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	58,528,271.81

Special Education Indirect Cost Rate: **11.58%**
(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 2014-2015

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	3,413,681.14
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	231,335.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,645,017.07

Direct Costs:

General Fund	38,112,856.66
Less: Capital Outlay	72,453.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,894,709.38
Less: Capital Outlay	29,079.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,906,033.49

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 2014-2015

District Code: 63260
Report R0416

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

Indirect Costs (Operations & Maintenance):

General Fund	11,500,497.23
Less: Capital Outlay	60,098.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	389,807.37
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,830,205.93

Direct Costs:

General Fund	144,911,493.75
Less: Capital Outlay	1,633,875.57
Less: Facilities Acquisition	8,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,349,913.86
Less: Capital Outlay	755.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	146,618,777.04

Special Education Indirect Cost Rate: **8.07%**
(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 2014-2015

District Code: 63270
Report R0416

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Indirect Costs (Operations & Maintenance):

General Fund	2,056,596.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,005.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,063,602.64

Direct Costs:

General Fund	19,973,217.05
Less: Capital Outlay	15,977.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	617,507.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,574,747.51

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 2014-2015

District Code: 63280
Report R0416

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	3,249,510.56
Less: Capital Outlay	38,099.97
Special Education Fund	1,586.81
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,212,997.40

Direct Costs:

General Fund	27,325,452.76
Less: Capital Outlay	204,940.69
Less: Facilities Acquisition	0.00
Special Education Fund	2,457,270.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,358,470.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,936,252.50

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 2014-2015

District Code: 63290
Report R0416

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Indirect Costs (Operations & Maintenance):

General Fund	10,081,398.36
Less: Capital Outlay	95,557.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,985,840.80

Direct Costs:

General Fund	146,708,102.64
Less: Capital Outlay	263,344.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,569,035.37
Less: Capital Outlay	29,740.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	150,984,053.53

Special Education Indirect Cost Rate: **6.61%**
(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 2014-2015

District Code: 63300
Report R0416

Waterford School District
501 North Cass
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	10,115,795.00
Less: Capital Outlay	91,219.00
Special Education Fund	201,500.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,226,076.00

Direct Costs:

General Fund	92,754,686.00
Less: Capital Outlay	378,759.00
Less: Facilities Acquisition	33,092.00
Special Education Fund	4,789,937.00
Less: Capital Outlay	15,367.00
Less: Facilities Acquisition	164,000.00
School Lunch Fund	4,877,179.00
Less: Capital Outlay	26,901.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	101,803,683.00

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 2014-2015

District Code: 63900
Report R0416

Sarah J. Webber Media Arts Academy
48980 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	327,115.75
Less: Capital Outlay	1,869.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	325,246.75

Direct Costs:

General Fund	633,873.33
Less: Capital Outlay	14,575.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	76,991.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	696,288.96

Special Education Indirect Cost Rate: **46.71%**
(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 2014-2015

District Code: 63901
Report R0416

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):

General Fund	466,422.00
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)	466,422.00

Direct Costs:

General Fund	2,714,115.00
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)	2,714,115.00

Special Education Indirect Cost Rate: **17.19%**
(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 2014-2015

District Code: 63903
Report R0416

Academy of Southfield
18330 GEORGE WASHINGTON DR
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):

General Fund	561,972.00
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)	561,972.00

Direct Costs:

General Fund	2,578,769.00
Less: Capital Outlay	45,678.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,290.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,700,381.00

Special Education Indirect Cost Rate: **20.81%**
(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 2014-2015

District Code: 63906
Report R0416

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	2,543,029.64
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)	2,543,029.64

Direct Costs:

General Fund	8,563,171.06
Less: Capital Outlay	579.29
Less: Facilities Acquisition	2,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,769.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,209,561.09

Special Education Indirect Cost Rate: **27.61%**
(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 2014-2015

District Code: 63907
Report R0416

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	370,508.94
Less: Capital Outlay	135,495.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	235,013.47

Direct Costs:

General Fund	1,918,052.45
Less: Capital Outlay	18,717.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,127.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,035,462.89

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 2014-2015

District Code: 63909
Report R0416

Oakside Scholars Charter Academy
355 SUMMIT DR
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	1,261,676.00
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)	1,261,676.00

Direct Costs:

General Fund	4,025,129.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	215,710.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	252,330.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,061,749.00

Special Education Indirect Cost Rate: **31.06%**
(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 2014-2015

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	579,259.03
Less: Capital Outlay	20,913.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	558,345.59

Direct Costs:

General Fund	6,402,521.37
Less: Capital Outlay	63,576.54
Less: Facilities Acquisition	183,402.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	525,332.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,680,874.22

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 2014-2015

District Code: 63911
Report R0416

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	551,602.29
Less: Capital Outlay	8,440.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	543,161.43

Direct Costs:

General Fund	6,163,355.76
Less: Capital Outlay	93,470.75
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)	6,069,885.01

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 2014-2015

District Code: 63912
Report R0416

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	1,302,059.58
Less: Capital Outlay	211,262.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,090,796.62

Direct Costs:

General Fund	4,377,949.20
Less: Capital Outlay	1,952.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,986.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,878,983.75

Special Education Indirect Cost Rate: **22.36%**
(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 2014-2015

District Code: 63913
Report R0416

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Indirect Costs (Operations & Maintenance):

General Fund	1,291,646.00
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)	1,291,646.00

Direct Costs:

General Fund	5,643,440.00
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	364,167.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,007,607.00

Special Education Indirect Cost Rate: **21.50%**
(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 2014-2015

District Code: 63914
Report R0416

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	1,342,577.00
Less: Capital Outlay	146,582.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,894.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,207,889.00

Direct Costs:

General Fund	10,330,684.00
Less: Capital Outlay	125,382.00
Less: Facilities Acquisition	428,986.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,593.00
Less: Capital Outlay	659.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,426,250.00

Special Education Indirect Cost Rate: **11.59%**
(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 2014-2015

District Code: 63915
Report R0416

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Indirect Costs (Operations & Maintenance):

General Fund	643,291.51
Less: Capital Outlay	9,316.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	633,975.51

Direct Costs:

General Fund	4,077,898.03
Less: Capital Outlay	56,039.53
Less: Facilities Acquisition	301,348.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	284,602.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,005,112.68

Special Education Indirect Cost Rate: **15.83%**
(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 2014-2015

District Code: 63916
Report R0416

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

Indirect Costs (Operations & Maintenance):

General Fund	321,256.36
Less: Capital Outlay	1,144.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	320,112.36

Direct Costs:

General Fund	1,396,200.97
Less: Capital Outlay	25,111.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	81,974.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,453,064.34

Special Education Indirect Cost Rate: **22.03%**
(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 2014-2015

District Code: 63917
Report R0416

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	656,788.23
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)	656,788.23

Direct Costs:

General Fund	7,683,766.52
Less: Capital Outlay	31,520.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	527,418.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,179,664.96

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 2014-2015

District Code: 63918
Report R0416

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	1,204,313.00
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)	1,204,313.00

Direct Costs:

General Fund	4,890,548.00
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	255,321.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,145,869.00

Special Education Indirect Cost Rate: **23.40%**
(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 2014-2015

District Code: 63920
Report R0416

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	323,974.00
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)	321,742.00

Direct Costs:

General Fund	1,251,462.90
Less: Capital Outlay	91,119.00
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)	1,160,343.90

Special Education Indirect Cost Rate: **27.73%**
(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 2014-2015

District Code: 63921
Report R0416

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	1,263,156.00
Less: Capital Outlay	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,253,156.00

Direct Costs:

General Fund	7,266,351.00
Less: Capital Outlay	85,764.00
Less: Facilities Acquisition	78,156.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	702,395.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,804,826.00

Special Education Indirect Cost Rate: **16.06%**
(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 2014-2015

District Code: 63922
Report R0416

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	1,290,141.00
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)	1,290,141.00

Direct Costs:

General Fund	4,648,669.00
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	354,983.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,003,652.00

Special Education Indirect Cost Rate: **25.78%**
(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 2014-2015

District Code: 63923
Report R0416

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	416,012.80
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)	416,012.80

Direct Costs:

General Fund	2,268,915.83
Less: Capital Outlay	29,592.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	80,685.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,320,008.57

Special Education Indirect Cost Rate: **17.93%**
(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 2014-2015

District Code: 63924
Report R0416

Michigan Mathematics and Science Academy
8155 RITTER
CENTER LINE, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	624,709.00
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)	624,709.00

Direct Costs:

General Fund	3,019,019.00
Less: Capital Outlay	97,836.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,522.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,104,705.00

Special Education Indirect Cost Rate: **20.12%**
(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 2014-2015

District Code: 63925
Report R0416

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

Indirect Costs (Operations & Maintenance):

General Fund	587,530.29
Less: Capital Outlay	4,094.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	583,436.29

Direct Costs:

General Fund	2,969,886.02
Less: Capital Outlay	69,276.96
Less: Facilities Acquisition	5,715.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,088.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,131,981.97

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 2014-2015

District Code: 63926
Report R0416

Faxon Language Immersion Academy
28555 Middlebelt
Farmington Hills, MI 48334

Indirect Costs (Operations & Maintenance):

General Fund	216,714.91
Less: Capital Outlay	4,226.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	212,488.91

Direct Costs:

General Fund	601,508.82
Less: Capital Outlay	34,155.57
Less: Facilities Acquisition	1,024.00
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)	566,329.25

Special Education Indirect Cost Rate: **37.52%**
(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 2014-2015

District Code: 63927
Report R0416

Michigan School for the Arts
825 Golf Drive
Pontiac, MI 48341

Indirect Costs (Operations & Maintenance):

General Fund	802,574.30
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)	802,574.30

Direct Costs:

General Fund	2,501,746.61
Less: Capital Outlay	162,869.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	172,324.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,511,201.69

Special Education Indirect Cost Rate: **31.96%**
(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 2014-2015

District Code: 63928
Report R0416

Momentum Academy
99 E WOODWARD HEIGHTS BLVD
HAZEL PARK, MI 48030

Indirect Costs (Operations & Maintenance):

General Fund	243,167.22
Less: Capital Outlay	89,042.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	154,125.18

Direct Costs:

General Fund	765,572.31
Less: Capital Outlay	51,183.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	62,535.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	776,923.99

Special Education Indirect Cost Rate: **19.84%**
(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 2014-2015

District Code: 63929
Report R0416

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Indirect Costs (Operations & Maintenance):

General Fund	194,308.26
Less: Capital Outlay	4,552.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	189,756.08

Direct Costs:

General Fund	642,384.30
Less: Capital Outlay	118,909.40
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)	523,474.90

Special Education Indirect Cost Rate: **36.25%**
(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 2014-2015

District Code: 63930
Report R0416

Nexus Academy of Royal Oak
31333 SOUTHFIELD RD
BEVERLY HILLS, MI 48025

Indirect Costs (Operations & Maintenance):

General Fund	459,334.08
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)	459,334.08

Direct Costs:

General Fund	990,555.58
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)	990,555.58

Special Education Indirect Cost Rate: **46.37%**
(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 2014-2015

District Code: 63931
Report R0416

Oakland FlexTech Academy
24245 KARIM BLVD
NOVI, MI 48375

Indirect Costs (Operations & Maintenance):

General Fund	265,262.00
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)	265,262.00

Direct Costs:

General Fund	727,156.00
Less: Capital Outlay	124,163.00
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)	602,993.00

Special Education Indirect Cost Rate: **43.99%**
(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 2014-2015

District Code: 63933
Report R0416

Jefferson International Academy
60 S LYNN AVE
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	175,143.52
Less: Capital Outlay	32,620.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,523.08

Direct Costs:

General Fund	655,321.25
Less: Capital Outlay	20,569.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,360.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	689,112.48

Special Education Indirect Cost Rate: **20.68%**
(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 2014-2015

District Code: 63934
Report R0416

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Indirect Costs (Operations & Maintenance):

General Fund	222,008.00
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)	222,008.00

Direct Costs:

General Fund	1,239,408.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	7,185.00
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)	1,232,223.00

Special Education Indirect Cost Rate: **18.02%**
(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 2014-2015

District Code: 64040
Report R0416

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Indirect Costs (Operations & Maintenance):

General Fund	1,341,750.62
Less: Capital Outlay	292,621.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,049,129.40

Direct Costs:

General Fund	11,215,280.50
Less: Capital Outlay	256,592.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	643,287.14
Less: Capital Outlay	7,759.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,594,215.09

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 2014-2015

District Code: 64070
Report R0416

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Indirect Costs (Operations & Maintenance):

General Fund	265,443.82
Less: Capital Outlay	13,246.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	252,197.42

Direct Costs:

General Fund	2,594,556.91
Less: Capital Outlay	94,887.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,391.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,642,061.11

Special Education Indirect Cost Rate: **9.55%**
(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 2014-2015

District Code: 64080
Report R0416

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Indirect Costs (Operations & Maintenance):

General Fund	1,495,361.33
Less: Capital Outlay	71,142.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	520.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,424,739.85

Direct Costs:

General Fund	12,400,919.18
Less: Capital Outlay	523,692.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,040,127.61
Less: Capital Outlay	3,595.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,913,759.22

Special Education Indirect Cost Rate: **11.03%**
(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 2014-2015

District Code: 64090
Report R0416

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Indirect Costs (Operations & Maintenance):

General Fund	318,962.14
Less: Capital Outlay	8,224.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	310,737.17

Direct Costs:

General Fund	2,504,586.38
Less: Capital Outlay	13,913.05
Less: Facilities Acquisition	1,909.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	217,908.39
Less: Capital Outlay	5,685.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,700,987.03

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 2014-2015

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	1,673,804.97
Less: Capital Outlay	7,676.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,666,128.97

Direct Costs:

General Fund	15,918,674.80
Less: Capital Outlay	130,409.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,212,313.32
Less: Capital Outlay	1,996.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,998,582.77

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 2014-2015

District Code: 66045
Report R0416

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Indirect Costs (Operations & Maintenance):

General Fund	272,235.69
Less: Capital Outlay	557.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	271,678.06

Direct Costs:

General Fund	2,177,586.71
Less: Capital Outlay	28,811.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	132,679.46
Less: Capital Outlay	1,915.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,279,539.11

Special Education Indirect Cost Rate: **11.92%**
(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 2014-2015

District Code: 66050
Report R0416

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Indirect Costs (Operations & Maintenance):

General Fund	464,452.25
Less: Capital Outlay	65,753.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	398,699.11

Direct Costs:

General Fund	3,071,354.68
Less: Capital Outlay	64,947.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	210,062.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,216,469.54

Special Education Indirect Cost Rate: **12.40%**
(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 2014-2015

District Code: 67020
Report R0416

Evert Public Schools
P.O. Box 917
Evert, MI 49631

Indirect Costs (Operations & Maintenance):

General Fund	804,185.42
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)	804,185.42

Direct Costs:

General Fund	7,739,052.54
Less: Capital Outlay	70,078.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	486,565.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,155,539.08

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 2014-2015
 District Code: 67050
 Report R0416

Marion Public Schools
 P.O. Box 0
 Marion, MI 49665

Indirect Costs (Operations & Maintenance):	
General Fund	434,056.94
Less: Capital Outlay	3,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	430,656.94

Direct Costs:	
General Fund	4,763,959.10
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	320,655.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,084,615.01

Special Education Indirect Cost Rate: **8.47%**
 (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 2014-2015

District Code: 67055
Report R0416

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Indirect Costs (Operations & Maintenance):

General Fund	996,104.58
Less: Capital Outlay	4,716.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,461.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	998,849.70

Direct Costs:

General Fund	8,890,195.20
Less: Capital Outlay	133,899.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	457,754.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,214,050.11

Special Education Indirect Cost Rate: **10.84%**
(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 2014-2015

District Code: 67060
Report R0416

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Indirect Costs (Operations & Maintenance):

General Fund	976,448.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,244.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	982,693.02

Direct Costs:

General Fund	11,530,372.11
Less: Capital Outlay	28,166.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	734,301.19
Less: Capital Outlay	45,158.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,191,347.58

Special Education Indirect Cost Rate: **8.06%**
(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 2014-2015

District Code: 68010
Report R0416

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Indirect Costs (Operations & Maintenance):

General Fund	410,939.25
Less: Capital Outlay	11,000.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	399,938.57

Direct Costs:

General Fund	5,355,936.79
Less: Capital Outlay	11,041.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	275,563.40
Less: Capital Outlay	528.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,619,929.87

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 2014-2015

District Code: 68030
Report R0416

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Indirect Costs (Operations & Maintenance):

General Fund	266,921.50
Less: Capital Outlay	4,876.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	262,045.45

Direct Costs:

General Fund	2,528,279.56
Less: Capital Outlay	6,497.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,174.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,673,956.23

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 2014-2015

District Code: 69020
Report R0416

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Indirect Costs (Operations & Maintenance):

General Fund	1,899,623.00
Less: Capital Outlay	11,233.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,888,389.25

Direct Costs:

General Fund	24,351,062.20
Less: Capital Outlay	601,344.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,536,805.41
Less: Capital Outlay	17,299.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,269,223.86

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 2014-2015

District Code: 69030
Report R0416

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Indirect Costs (Operations & Maintenance):

General Fund	665,862.25
Less: Capital Outlay	2,910.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	662,951.33

Direct Costs:

General Fund	5,941,472.67
Less: Capital Outlay	58,767.10
Less: Facilities Acquisition	5,076.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	305,842.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,183,472.25

Special Education Indirect Cost Rate: **10.72%**
(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 2014-2015

District Code: 69040
Report R0416

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Indirect Costs (Operations & Maintenance):

General Fund	156,361.58
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)	156,361.58

Direct Costs:

General Fund	1,204,179.21
Less: Capital Outlay	23,227.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	94,111.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,275,063.38

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 2014-2015

District Code: 70010
Report R0416

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Indirect Costs (Operations & Maintenance):

General Fund	5,114,457.57
Less: Capital Outlay	39,415.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,270.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,094,312.31

Direct Costs:

General Fund	57,488,430.05
Less: Capital Outlay	240,456.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,880,317.31
Less: Capital Outlay	27,342.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,100,947.93

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 2014-2015

District Code: 70020
Report R0416

Holland City School District
320 W. 24th
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	3,259,620.99
Less: Capital Outlay	10,392.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,249,228.04

Direct Costs:

General Fund	40,181,652.08
Less: Capital Outlay	22,830.26
Less: Facilities Acquisition	99,177.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,900,949.77
Less: Capital Outlay	18,659.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,941,934.50

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 2014-2015

District Code: 70040
Report R0416

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Indirect Costs (Operations & Maintenance):

General Fund	2,297,815.76
Less: Capital Outlay	32,108.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,265,707.46

Direct Costs:

General Fund	20,509,917.49
Less: Capital Outlay	20,572.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	732,296.83
Less: Capital Outlay	528.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,221,113.38

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 2014-2015

District Code: 70070
Report R0416

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	5,563,689.96
Less: Capital Outlay	119,830.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,443,859.61

Direct Costs:

General Fund	60,821,896.17
Less: Capital Outlay	64,035.80
Less: Facilities Acquisition	29,121.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,460,006.83
Less: Capital Outlay	145,472.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,043,273.03

Special Education Indirect Cost Rate: **8.50%**
(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 2014-2015

District Code: 70120
Report R0416

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Indirect Costs (Operations & Maintenance):

General Fund	2,516,774.13
Less: Capital Outlay	69,694.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,447,079.70

Direct Costs:

General Fund	22,119,190.08
Less: Capital Outlay	111,351.23
Less: Facilities Acquisition	120,853.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	786,886.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,673,871.76

Special Education Indirect Cost Rate: **10.79%**
(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 2014-2015

District Code: 70175
Report R0416

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Indirect Costs (Operations & Maintenance):

General Fund	3,546,043.45
Less: Capital Outlay	527,119.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,000.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,061,924.39

Direct Costs:

General Fund	43,997,111.61
Less: Capital Outlay	186,957.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,832,830.97
Less: Capital Outlay	116,456.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,526,528.53

Special Education Indirect Cost Rate: **6.58%**
(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 2014-2015

District Code: 70190
Report R0416

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Indirect Costs (Operations & Maintenance):

General Fund	4,334,725.10
Less: Capital Outlay	25,371.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,309,354.08

Direct Costs:

General Fund	54,075,646.64
Less: Capital Outlay	446,576.84
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)	53,629,069.80

Special Education Indirect Cost Rate: **8.04%**
(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 2014-2015

District Code: 70300
Report R0416

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	1,803,037.78
Less: Capital Outlay	35,931.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,767,106.17

Direct Costs:

General Fund	21,617,155.05
Less: Capital Outlay	22,206.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	976,311.23
Less: Capital Outlay	68,810.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,502,449.72

Special Education Indirect Cost Rate: **7.85%**
(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 2014-2015
 District Code: 70350
 Report R0416

Zeeland Public Schools
 P.O. Box 110
 Zeeland, MI 49464

Indirect Costs (Operations & Maintenance):	
General Fund	5,451,670.07
Less: Capital Outlay	257,734.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,193,935.79

Direct Costs:	
General Fund	48,287,228.00
Less: Capital Outlay	250,173.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,787,397.76
Less: Capital Outlay	17,240.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,807,211.20

Special Education Indirect Cost Rate: **10.43%**
 (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 2014-2015

District Code: 70901
Report R0416

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	115,176.06
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)	115,176.06

Direct Costs:

General Fund	1,349,342.54
Less: Capital Outlay	6,137.30
Less: Facilities Acquisition	43,090.70
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)	1,300,114.54

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 2014-2015

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	232,156.09
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)	232,156.09

Direct Costs:

General Fund	3,622,471.19
Less: Capital Outlay	79,689.16
Less: Facilities Acquisition	465,742.24
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)	3,077,039.79

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 2014-2015

District Code: 70904
Report R0416

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	512,345.07
Less: Capital Outlay	7,116.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	505,228.30

Direct Costs:

General Fund	6,107,399.24
Less: Capital Outlay	5,493.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	162,799.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,264,704.94

Special Education Indirect Cost Rate: **8.06%**
(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 2014-2015

District Code: 70905
Report R0416

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	840,878.00
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)	840,878.00

Direct Costs:

General Fund	3,436,252.00
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	185,893.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,622,145.00

Special Education Indirect Cost Rate: **23.21%**
(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 2014-2015

District Code: 70906
Report R0416

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	1,093,909.00
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)	1,093,909.00

Direct Costs:

General Fund	4,747,293.00
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	147,167.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,894,460.00

Special Education Indirect Cost Rate: **22.35%**
(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 2014-2015

District Code: 70908
Report R0416

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	508,464.71
Less: Capital Outlay	10,703.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	497,761.04

Direct Costs:

General Fund	1,482,449.67
Less: Capital Outlay	10,815.91
Less: Facilities Acquisition	20,632.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,796.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,452,798.00

Special Education Indirect Cost Rate: **34.26%**
(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 2014-2015

District Code: 70909
Report R0416

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	136,864.45
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)	136,864.45

Direct Costs:

General Fund	1,579,347.85
Less: Capital Outlay	20,650.54
Less: Facilities Acquisition	90,541.29
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)	1,468,156.02

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 2014-2015

District Code: 71050
Report R0416

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):

General Fund	584,805.19
Less: Capital Outlay	159.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	584,646.19

Direct Costs:

General Fund	5,485,347.25
Less: Capital Outlay	39,112.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	298,268.70
Less: Capital Outlay	6,966.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,737,536.61

Special Education Indirect Cost Rate: **10.19%**
(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 2014-2015
 District Code: 71060
 Report R0416

Posen Consolidated School District No. 9
 P.O. Box 187
 Posen, MI 49776

Indirect Costs (Operations & Maintenance):	
General Fund	181,003.91
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)	181,003.91

Direct Costs:	
General Fund	1,980,488.39
Less: Capital Outlay	15,484.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,512.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,099,515.44

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 2014-2015

District Code: 71080
Report R0416

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Indirect Costs (Operations & Maintenance):

General Fund	452,064.01
Less: Capital Outlay	13,700.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	438,363.98

Direct Costs:

General Fund	4,372,774.68
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	243,497.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,616,272.22

Special Education Indirect Cost Rate: **9.50%**
(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 2014-2015

District Code: 71902
Report R0416

Presque Isle Academy II
P.O. Box 731
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):

General Fund	20,054.89
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)	20,054.89

Direct Costs:

General Fund	247,637.50
Less: Capital Outlay	10,069.92
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)	237,567.58

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 2014-2015

District Code: 72010
Report R0416

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Indirect Costs (Operations & Maintenance):

General Fund	1,207,627.09
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)	1,207,627.09

Direct Costs:

General Fund	10,156,824.28
Less: Capital Outlay	36,224.76
Less: Facilities Acquisition	34,518.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	820,105.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,906,186.69

Special Education Indirect Cost Rate: **11.07%**
(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 2014-2015

District Code: 72020
Report R0416

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Indirect Costs (Operations & Maintenance):

General Fund	1,236,511.47
Less: Capital Outlay	99,874.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,136,636.62

Direct Costs:

General Fund	12,920,098.56
Less: Capital Outlay	317,257.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	763,163.69
Less: Capital Outlay	1,314.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,364,690.16

Special Education Indirect Cost Rate: **8.50%**
(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 2014-2015

District Code: 72901
Report R0416

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Indirect Costs (Operations & Maintenance):

General Fund	292,931.00
Less: Capital Outlay	21,890.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	271,041.00

Direct Costs:

General Fund	2,084,188.00
Less: Capital Outlay	15,586.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	263,926.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,332,528.00

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 2014-2015

District Code: 73010
Report R0416

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	8,126,854.75
Less: Capital Outlay	53,888.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,072,966.33

Direct Costs:

General Fund	63,500,066.36
Less: Capital Outlay	102,636.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,851,989.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,249,419.15

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 2014-2015

District Code: 73030
Report R0416

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):

General Fund	1,428,911.77
Less: Capital Outlay	93,795.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,047.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,378,163.23

Direct Costs:

General Fund	16,606,740.56
Less: Capital Outlay	105,559.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,285,721.05
Less: Capital Outlay	68,925.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,717,977.08

Special Education Indirect Cost Rate: **7.78%**
(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 2014-2015

District Code: 73040
Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Indirect Costs (Operations & Maintenance):

General Fund	3,164,187.41
Less: Capital Outlay	15,817.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	108,873.49
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,257,242.96

Direct Costs:

General Fund	38,043,853.57
Less: Capital Outlay	105,078.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,637,959.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,576,734.15

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 2014-2015

District Code: 73110
Report R0416

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Indirect Costs (Operations & Maintenance):

General Fund	1,286,771.06
Less: Capital Outlay	8,935.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,277,835.66

Direct Costs:

General Fund	12,218,539.15
Less: Capital Outlay	50,892.97
Less: Facilities Acquisition	800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,557.91
Less: Capital Outlay	16,633.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,800,770.90

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 2014-2015
 District Code: 73170
 Report R0416

Birch Run Area Schools
 12400 CHURCH ST
 BIRCH RUN, MI 48415

Indirect Costs (Operations & Maintenance):	
General Fund	1,151,653.08
Less: Capital Outlay	8,332.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,143,320.47

Direct Costs:	
General Fund	13,459,493.70
Less: Capital Outlay	5,220.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	651,754.77
Less: Capital Outlay	499.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,105,528.00

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 2014-2015

District Code: 73180
Report R0416

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

Indirect Costs (Operations & Maintenance):

General Fund	1,757,898.09
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)	1,757,898.09

Direct Costs:

General Fund	13,142,215.06
Less: Capital Outlay	160,692.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,041,993.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,023,516.24

Special Education Indirect Cost Rate: **12.54%**
(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 2014-2015

District Code: 73190
Report R0416

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Indirect Costs (Operations & Maintenance):

General Fund	906,992.63
Less: Capital Outlay	12,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,532.63

Direct Costs:

General Fund	9,714,803.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	17.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	469,505.01
Less: Capital Outlay	5,975.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,178,314.79

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 2014-2015

District Code: 73200
Report R0416

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Indirect Costs (Operations & Maintenance):

General Fund	1,397,980.76
Less: Capital Outlay	6,932.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,391,048.76

Direct Costs:

General Fund	13,357,029.09
Less: Capital Outlay	224,740.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	624,710.77
Less: Capital Outlay	4,071.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,752,927.86

Special Education Indirect Cost Rate: **10.11%**
(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 2014-2015

District Code: 73210
Report R0416

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Indirect Costs (Operations & Maintenance):

General Fund	1,162,718.76
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)	1,162,718.76

Direct Costs:

General Fund	9,377,991.08
Less: Capital Outlay	5,575.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	381,303.08
Less: Capital Outlay	4,302.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,749,416.21

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 2014-2015
 District Code: 73230
 Report R0416

Merrill Community Schools
 555 WEST ALICE ST
 MERRILL, MI 48637

Indirect Costs (Operations & Maintenance):	
General Fund	543,832.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,325.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	549,158.28

Direct Costs:	
General Fund	5,378,960.81
Less: Capital Outlay	2,255.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	384,246.71
Less: Capital Outlay	4,464.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,756,486.71

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 2014-2015

District Code: 73240
Report R0416

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Indirect Costs (Operations & Maintenance):

General Fund	598,687.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,128.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	610,816.01

Direct Costs:

General Fund	8,484,723.76
Less: Capital Outlay	57,931.01
Less: Facilities Acquisition	5,227.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	474,609.02
Less: Capital Outlay	2,179.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,893,994.56

Special Education Indirect Cost Rate: **6.87%**
(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 2014-2015

District Code: 73255
Report R0416

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Indirect Costs (Operations & Maintenance):

General Fund	1,488,312.22
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)	1,488,312.22

Direct Costs:

General Fund	13,158,035.17
Less: Capital Outlay	12,430.80
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)	13,145,604.37

Special Education Indirect Cost Rate: **11.32%**
(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 2014-2015

District Code: 73908
Report R0416

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	418,160.15
Less: Capital Outlay	110,125.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	32,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	340,034.36

Direct Costs:

General Fund	2,879,244.40
Less: Capital Outlay	30,189.58
Less: Facilities Acquisition	1,930.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	264,693.58
Less: Capital Outlay	4,600.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,107,218.40

Special Education Indirect Cost Rate: **10.94%**
(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 2014-2015

District Code: 73909
Report R0416

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	633,269.95
Less: Capital Outlay	69,913.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	75,075.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	638,431.78

Direct Costs:

General Fund	3,562,158.88
Less: Capital Outlay	15,000.00
Less: Facilities Acquisition	41,990.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	430,263.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,935,431.21

Special Education Indirect Cost Rate: **16.22%**
(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 2014-2015

District Code: 73910
Report R0416

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):

General Fund	1,150,206.00
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)	1,150,206.00

Direct Costs:

General Fund	3,560,333.00
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	262,125.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,822,458.00

Special Education Indirect Cost Rate: **30.09%**
(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 2014-2015

District Code: 73911
Report R0416

Saginaw Learn to Earn Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	362,361.00
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)	362,361.00

Direct Costs:

General Fund	1,116,654.00
Less: Capital Outlay	17,445.00
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)	1,099,209.00

Special Education Indirect Cost Rate: **32.97%**
(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 2014-2015

District Code: 73912
Report R0416

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	493,670.78
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)	493,670.78

Direct Costs:

General Fund	2,115,348.78
Less: Capital Outlay	7,453.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,324.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,235,219.35

Special Education Indirect Cost Rate: **22.09%**
(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 2014-2015

District Code: 74010
Report R0416

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	6,923,001.09
Less: Capital Outlay	44,384.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,332.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,887,949.91

Direct Costs:

General Fund	76,680,464.27
Less: Capital Outlay	9,257.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,949,488.47
Less: Capital Outlay	338,157.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	80,282,538.24

Special Education Indirect Cost Rate: **8.58%**
(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 2014-2015

District Code: 74030
Report R0416

Algonac Community School District
1216 SAINT CLAIR BLVD
ALGONAC, MI 48001

Indirect Costs (Operations & Maintenance):

General Fund	1,911,494.61
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)	1,911,494.61

Direct Costs:

General Fund	14,842,860.23
Less: Capital Outlay	60,900.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	684,614.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,466,574.07

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 2014-2015
 District Code: 74040
 Report R0416

Capac Community Schools
 P.O. Box 700
 Capac, MI 48014

Indirect Costs (Operations & Maintenance):	
General Fund	1,098,022.15
Less: Capital Outlay	23,040.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,074,981.34

Direct Costs:	
General Fund	8,942,416.32
Less: Capital Outlay	17,200.31
Less: Facilities Acquisition	14,389.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	514,519.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,425,345.14

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 2014-2015

District Code: 74050
Report R0416

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Indirect Costs (Operations & Maintenance):

General Fund	3,822,548.00
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)	3,822,548.00

Direct Costs:

General Fund	36,809,840.34
Less: Capital Outlay	18,108.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,297,479.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,089,210.51

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 2014-2015

District Code: 74100
Report R0416

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Indirect Costs (Operations & Maintenance):

General Fund	2,328,404.53
Less: Capital Outlay	9,515.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,318,888.93

Direct Costs:

General Fund	20,048,491.36
Less: Capital Outlay	207,190.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	776,406.32
Less: Capital Outlay	183,482.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,434,225.22

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 2014-2015
 District Code: 74120
 Report R0416

Memphis Community Schools
 P.O. Box 201
 Memphis, MI 48041

Indirect Costs (Operations & Maintenance):	
General Fund	633,571.77
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)	633,571.77

Direct Costs:	
General Fund	7,858,423.40
Less: Capital Outlay	30,366.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	342,500.18
Less: Capital Outlay	373.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,170,184.41

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 2014-2015

District Code: 74130
Report R0416

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Indirect Costs (Operations & Maintenance):

General Fund	1,876,768.31
Less: Capital Outlay	185,703.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,691,065.31

Direct Costs:

General Fund	16,009,931.41
Less: Capital Outlay	50,810.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	733,947.01
Less: Capital Outlay	4,670.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,688,398.17

Special Education Indirect Cost Rate: **10.13%**
(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 2014-2015

District Code: 74901
Report R0416

St. Clair County Learning Academy
1520 MICHIGAN RD
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	9,100.00
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)	9,100.00

Direct Costs:

General Fund	157,609.95
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	2,258.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	159,868.20

Special Education Indirect Cost Rate: **5.69%**
(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 2014-2015

District Code: 74903
Report R0416

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Indirect Costs (Operations & Maintenance):

General Fund	500,735.04
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)	500,735.04

Direct Costs:

General Fund	5,083,872.42
Less: Capital Outlay	14,989.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,210.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,272,092.68

Special Education Indirect Cost Rate: **9.50%**
(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 2014-2015

District Code: 74906
Report R0416

Blue Water Learning Academy
9541 Phelps
Algonac, MI 48001

Indirect Costs (Operations & Maintenance):

General Fund	10,057.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,057.49

Direct Costs:

General Fund	202,151.21
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	202,151.21

Special Education Indirect Cost Rate: **4.98%**
(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 2014-2015

District Code: 74910

Report R0416

St. Clair County Academy of Style

PO Box 1500

Marysville, MI 48040

Indirect Costs (Operations & Maintenance):

General Fund	37,898.85
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)	37,898.85

Direct Costs:

General Fund	376,124.53
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	376,124.53

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 2014-2015

District Code: 74911
Report R0416

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	30,519.39
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)	30,519.39

Direct Costs:

General Fund	658,301.26
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	658,301.26

Special Education Indirect Cost Rate: **4.64%**
(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 2014-2015
 District Code: 74912
 Report R0416

Virtual Learning Academy of St. Clair County
 499 Range Road
 Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	98,418.56
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)	98,418.56

Direct Costs:	
General Fund	1,168,444.23
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)	1,168,444.23

Special Education Indirect Cost Rate: **8.42%**
 (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 2014-2015
 District Code: 74913
 Report R0416

St. Clair County Career Prep Academy
 499 Range Road
 Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	113,787.00
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)	113,787.00

Direct Costs:	
General Fund	1,969,481.92
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	296,967.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,266,449.41

Special Education Indirect Cost Rate: **5.02%**
 (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 2014-2015
 District Code: 74914
 Report R0416

Blue Water Middle College
 323 Erie Street
 Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):	
General Fund	4,868.00
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)	4,868.00

Direct Costs:	
General Fund	2,745,936.71
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)	2,745,936.71

Special Education Indirect Cost Rate: **0.18%**
 (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 2014-2015

District Code: 75010
Report R0416

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):

General Fund	2,394,901.26
Less: Capital Outlay	21,668.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,764.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,374,997.05

Direct Costs:

General Fund	26,180,132.37
Less: Capital Outlay	279,020.26
Less: Facilities Acquisition	30,810.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,676,608.83
Less: Capital Outlay	52,054.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,494,855.37

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 2014-2015

District Code: 75020
Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Indirect Costs (Operations & Maintenance):

General Fund	329,360.25
Less: Capital Outlay	6,226.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	323,134.21

Direct Costs:

General Fund	2,357,417.94
Less: Capital Outlay	20,489.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	188,773.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,525,701.52

Special Education Indirect Cost Rate: **12.79%**
(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 2014-2015

District Code: 75030
Report R0416

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Indirect Costs (Operations & Maintenance):

General Fund	756,717.21
Less: Capital Outlay	19,594.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	737,123.21

Direct Costs:

General Fund	6,367,041.83
Less: Capital Outlay	38,398.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,353.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,768,996.44

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 2014-2015

District Code: 75040
Report R0416

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Indirect Costs (Operations & Maintenance):

General Fund	523,693.97
Less: Capital Outlay	6,580.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	517,113.03

Direct Costs:

General Fund	5,027,453.00
Less: Capital Outlay	11,126.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,932.67
Less: Capital Outlay	500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,292,759.55

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 2014-2015

District Code: 75050
Report R0416

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Indirect Costs (Operations & Maintenance):

General Fund	1,260,566.58
Less: Capital Outlay	169,340.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,091,225.97

Direct Costs:

General Fund	10,770,727.35
Less: Capital Outlay	127,831.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	888,164.47
Less: Capital Outlay	17,727.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,513,332.49

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 2014-2015

District Code: 75060
Report R0416

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Indirect Costs (Operations & Maintenance):

General Fund	746,718.86
Less: Capital Outlay	14,769.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	731,949.79

Direct Costs:

General Fund	4,988,132.24
Less: Capital Outlay	43,507.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,972.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,189,597.13

Special Education Indirect Cost Rate: **14.10%**
(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 2014-2015

District Code: 75070
Report R0416

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Indirect Costs (Operations & Maintenance):

General Fund	583,779.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,964.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,744.58

Direct Costs:

General Fund	6,113,004.50
Less: Capital Outlay	44,105.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	395,836.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,464,735.41

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 2014-2015

District Code: 75080
Report R0416

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Indirect Costs (Operations & Maintenance):

General Fund	2,686,521.84
Less: Capital Outlay	374,972.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,302.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,322,852.30

Direct Costs:

General Fund	20,961,510.44
Less: Capital Outlay	312,096.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,232,486.36
Less: Capital Outlay	33,786.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,848,114.36

Special Education Indirect Cost Rate: **10.63%**
(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 2014-2015

District Code: 75100
Report R0416

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):

General Fund	88,795.70
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)	88,795.70

Direct Costs:

General Fund	1,116,195.85
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	10,926.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,127,122.15

Special Education Indirect Cost Rate: **7.88%**
(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 2014-2015

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	694,829.85
Less: Capital Outlay	653.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	694,176.27

Direct Costs:

General Fund	7,025,322.52
Less: Capital Outlay	55,561.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	542,844.75
Less: Capital Outlay	3,990.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,508,615.49

Special Education Indirect Cost Rate: **9.25%**
(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 2014-2015

District Code: 76070
Report R0416

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Indirect Costs (Operations & Maintenance):

General Fund	509,014.39
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)	509,014.39

Direct Costs:

General Fund	4,188,586.75
Less: Capital Outlay	6,808.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	211,552.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,393,330.54

Special Education Indirect Cost Rate: **11.59%**
(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 2014-2015
 District Code: 76080
 Report R0416

Croswell-Lexington Community Schools
 5407 PECK RD
 CROSWELL, MI 48422

Indirect Costs (Operations & Maintenance):	
General Fund	1,772,625.69
Less: Capital Outlay	2,708.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,122.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,780,039.90

Direct Costs:	
General Fund	17,327,472.17
Less: Capital Outlay	196,359.69
Less: Facilities Acquisition	4,373.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,122,369.68
Less: Capital Outlay	3,373.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,245,734.89

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 2014-2015

District Code: 76090
Report R0416

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Indirect Costs (Operations & Maintenance):

General Fund	451,739.27
Less: Capital Outlay	5,977.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	445,761.67

Direct Costs:

General Fund	4,629,636.35
Less: Capital Outlay	11,125.73
Less: Facilities Acquisition	16,043.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	338,768.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,941,236.18

Special Education Indirect Cost Rate: **9.02%**
(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 2014-2015

District Code: 76140
Report R0416

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Indirect Costs (Operations & Maintenance):

General Fund	668,795.50
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)	668,795.50

Direct Costs:

General Fund	7,634,715.74
Less: Capital Outlay	35.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	334,781.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,969,462.05

Special Education Indirect Cost Rate: **8.39%**
(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 2014-2015

District Code: 76180
Report R0416

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Indirect Costs (Operations & Maintenance):

General Fund	321,748.57
Less: Capital Outlay	3,017.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	318,731.20

Direct Costs:

General Fund	3,393,517.17
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	214,435.44
Less: Capital Outlay	647.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,607,305.56

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 2014-2015

District Code: 76210
Report R0416

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Indirect Costs (Operations & Maintenance):

General Fund	917,549.04
Less: Capital Outlay	24,017.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	893,531.74

Direct Costs:

General Fund	7,441,317.51
Less: Capital Outlay	160,874.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	529,724.59
Less: Capital Outlay	38,451.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,771,716.16

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 2014-2015

District Code: 77010
Report R0416

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Indirect Costs (Operations & Maintenance):

General Fund	1,170,266.95
Less: Capital Outlay	39,117.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,182.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,132,332.71

Direct Costs:

General Fund	6,746,321.18
Less: Capital Outlay	115,531.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	332,469.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,963,259.49

Special Education Indirect Cost Rate: **16.26%**
(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 2014-2015

District Code: 78020
Report R0416

Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Indirect Costs (Operations & Maintenance):

General Fund	1,006,858.20
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)	1,006,858.20

Direct Costs:

General Fund	8,517,688.93
Less: Capital Outlay	33,727.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,013.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,032,974.67

Special Education Indirect Cost Rate: **11.15%**
(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 2014-2015

District Code: 78030
Report R0416

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Indirect Costs (Operations & Maintenance):

General Fund	1,085,927.14
Less: Capital Outlay	3,323.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,082,603.58

Direct Costs:

General Fund	11,740,363.14
Less: Capital Outlay	5,527.43
Less: Facilities Acquisition	232,663.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	693,872.52
Less: Capital Outlay	133,098.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,062,946.42

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 2014-2015

District Code: 78040
Report R0416

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Indirect Costs (Operations & Maintenance):

General Fund	994,918.06
Less: Capital Outlay	1,873.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	993,044.14

Direct Costs:

General Fund	8,239,850.54
Less: Capital Outlay	109,527.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	384,145.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,514,468.33

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 2014-2015

District Code: 78060
Report R0416

Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Indirect Costs (Operations & Maintenance):

General Fund	457,943.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	457,943.53

Direct Costs:

General Fund	4,330,240.21
Less: Capital Outlay	33,775.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	248,554.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,545,019.73

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 2014-2015
 District Code: 78070
 Report R0416

New Lothrop Area Public Schools
 P.O. Box 339
 New Lothrop, MI 48460

Indirect Costs (Operations & Maintenance):	
General Fund	670,105.98
Less: Capital Outlay	12,341.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	657,764.88

Direct Costs:	
General Fund	6,548,481.47
Less: Capital Outlay	36,056.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	368,717.33
Less: Capital Outlay	14,196.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,866,945.65

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 2014-2015

District Code: 78080
Report R0416

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Indirect Costs (Operations & Maintenance):

General Fund	1,088,480.27
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,088,480.27

Direct Costs:

General Fund	9,759,409.57
Less: Capital Outlay	37,493.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	461,639.90
Less: Capital Outlay	1,162.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,182,393.55

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 2014-2015

District Code: 78100
Report R0416

Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Indirect Costs (Operations & Maintenance):

General Fund	1,761,750.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,761,750.73

Direct Costs:

General Fund	16,039,548.51
Less: Capital Outlay	178,963.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,093,716.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,954,301.41

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 2014-2015

District Code: 78110
Report R0416

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Indirect Costs (Operations & Maintenance):

General Fund	2,641,072.05
Less: Capital Outlay	10,443.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,630,628.83

Direct Costs:

General Fund	24,998,251.35
Less: Capital Outlay	6,151.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,639,701.02
Less: Capital Outlay	185,572.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,446,229.04

Special Education Indirect Cost Rate: **9.95%**
(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 2014-2015

District Code: 79010
Report R0416

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Indirect Costs (Operations & Maintenance):

General Fund	316,355.80
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)	316,355.80

Direct Costs:

General Fund	2,358,122.28
Less: Capital Outlay	7,898.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,219.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,498,442.83

Special Education Indirect Cost Rate: **12.66%**
(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 2014-2015

District Code: 79020
Report R0416

Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Indirect Costs (Operations & Maintenance):

General Fund	1,526,743.59
Less: Capital Outlay	17,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,509,743.59

Direct Costs:

General Fund	14,087,013.84
Less: Capital Outlay	101,154.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	800,027.48
Less: Capital Outlay	2,320.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,783,566.52

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 2014-2015
District Code: 79030
Report R0416

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Indirect Costs (Operations & Maintenance):

General Fund	584,354.20
Less: Capital Outlay	961.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	111.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	583,504.39

Direct Costs:

General Fund	8,749,093.25
Less: Capital Outlay	79,081.03
Less: Facilities Acquisition	19,830.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	473,422.67
Less: Capital Outlay	1,041.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,122,562.86

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 2014-2015

District Code: 79080
Report R0416

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Indirect Costs (Operations & Maintenance):

General Fund	635,770.87
Less: Capital Outlay	52,474.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	583,296.87

Direct Costs:

General Fund	4,943,673.88
Less: Capital Outlay	231,415.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	362,761.89
Less: Capital Outlay	8,386.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,066,634.25

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 2014-2015

District Code: 79090
Report R0416

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Indirect Costs (Operations & Maintenance):

General Fund	743,855.12
Less: Capital Outlay	18,252.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	725,602.36

Direct Costs:

General Fund	5,559,197.07
Less: Capital Outlay	6,660.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,167.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,929,704.34

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 2014-2015

District Code: 79100
Report R0416

Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

Indirect Costs (Operations & Maintenance):

General Fund	1,125,304.33
Less: Capital Outlay	1,786.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,123,517.55

Direct Costs:

General Fund	9,770,916.20
Less: Capital Outlay	51,479.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	643,998.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,363,434.92

Special Education Indirect Cost Rate: **10.84%**
(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 2014-2015

District Code: 79110
Report R0416

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Indirect Costs (Operations & Maintenance):

General Fund	805,009.09
Less: Capital Outlay	19,726.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	785,282.49

Direct Costs:

General Fund	6,915,992.07
Less: Capital Outlay	31,359.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	372,514.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,257,147.09

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 2014-2015

District Code: 79145
Report R0416

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Indirect Costs (Operations & Maintenance):

General Fund	684,994.63
Less: Capital Outlay	15,030.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	669,964.33

Direct Costs:

General Fund	5,799,548.31
Less: Capital Outlay	37,047.43
Less: Facilities Acquisition	11,052.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	344,318.42
Less: Capital Outlay	1,964.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,093,803.15

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 2014-2015

District Code: 79150
Report R0416

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Indirect Costs (Operations & Maintenance):

General Fund	1,051,594.18
Less: Capital Outlay	5,748.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,045,846.06

Direct Costs:

General Fund	10,737,942.27
Less: Capital Outlay	125,900.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	579,034.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,191,075.56

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 2014-2015

District Code: 80010
Report R0416

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Indirect Costs (Operations & Maintenance):

General Fund	2,099,691.75
Less: Capital Outlay	36,749.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,062,942.72

Direct Costs:

General Fund	16,800,972.12
Less: Capital Outlay	349,832.50
Less: Facilities Acquisition	10,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,299,159.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,739,499.58

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 2014-2015

District Code: 80020
Report R0416

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	1,370,023.58
Less: Capital Outlay	100,431.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,269,591.73

Direct Costs:

General Fund	10,880,725.75
Less: Capital Outlay	266,531.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	744,780.20
Less: Capital Outlay	9,286.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,349,688.16

Special Education Indirect Cost Rate: **11.19%**
(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 2014-2015

District Code: 80040
Report R0416

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Indirect Costs (Operations & Maintenance):

General Fund	630,097.00
Less: Capital Outlay	5,092.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	625,004.02

Direct Costs:

General Fund	4,749,777.86
Less: Capital Outlay	880.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	355,425.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,104,323.24

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 2014-2015

District Code: 80050
Report R0416

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Indirect Costs (Operations & Maintenance):

General Fund	770,716.24
Less: Capital Outlay	10,499.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	760,216.94

Direct Costs:

General Fund	6,808,824.11
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	499,672.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,308,497.09

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 2014-2015

District Code: 80090
Report R0416

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Indirect Costs (Operations & Maintenance):

General Fund	1,103,316.22
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)	1,103,316.22

Direct Costs:

General Fund	9,463,666.45
Less: Capital Outlay	5,857.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	685,998.32
Less: Capital Outlay	35,445.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,108,362.73

Special Education Indirect Cost Rate: **10.91%**
(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 2014-2015

District Code: 80110
Report R0416

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Indirect Costs (Operations & Maintenance):

General Fund	726,306.40
Less: Capital Outlay	1,737.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	724,568.65

Direct Costs:

General Fund	6,486,207.55
Less: Capital Outlay	17,483.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	354,053.26
Less: Capital Outlay	27,255.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,795,521.27

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 2014-2015

District Code: 80120
Report R0416

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Indirect Costs (Operations & Maintenance):

General Fund	1,170,652.59
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)	1,170,652.59

Direct Costs:

General Fund	11,204,640.71
Less: Capital Outlay	187,822.58
Less: Facilities Acquisition	69,050.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	752,909.21
Less: Capital Outlay	6,114.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,694,561.94

Special Education Indirect Cost Rate: **10.01%**
(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 2014-2015

District Code: 80130
Report R0416

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Indirect Costs (Operations & Maintenance):

General Fund	531,015.38
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)	531,015.38

Direct Costs:

General Fund	5,289,486.92
Less: Capital Outlay	5,568.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	294,178.38
Less: Capital Outlay	995.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,577,101.36

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 2014-2015

District Code: 80140
Report R0416

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Indirect Costs (Operations & Maintenance):

General Fund	1,029,435.89
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)	1,029,435.89

Direct Costs:

General Fund	7,281,516.78
Less: Capital Outlay	103,533.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,835.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,724,818.67

Special Education Indirect Cost Rate: **13.33%**
(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 2014-2015

District Code: 80150
Report R0416

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Indirect Costs (Operations & Maintenance):

General Fund	2,147,842.44
Less: Capital Outlay	49,598.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,098,243.91

Direct Costs:

General Fund	27,987,381.67
Less: Capital Outlay	310,587.82
Less: Facilities Acquisition	289,486.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,284,583.76
Less: Capital Outlay	5,951.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,665,939.80

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 2014-2015

District Code: 80160
Report R0416

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Indirect Costs (Operations & Maintenance):

General Fund	2,119,403.25
Less: Capital Outlay	96,924.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	375.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,022,854.03

Direct Costs:

General Fund	16,959,432.57
Less: Capital Outlay	271,156.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	943,961.30
Less: Capital Outlay	2,176.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,630,061.10

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 2014-2015

District Code: 80240
Report R0416

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	19,104.74
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)	19,104.74

Direct Costs:

General Fund	163,456.77
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	163,456.77

Special Education Indirect Cost Rate: **11.69%**
(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 2014-2015
District Code: 81010
Report R0416

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Indirect Costs (Operations & Maintenance):

General Fund	16,796,133.35
Less: Capital Outlay	39,758.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	448,789.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	17,205,164.57

Direct Costs:

General Fund	176,681,370.12
Less: Capital Outlay	48,667.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,577,406.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	180,210,109.16

Special Education Indirect Cost Rate: **9.55%**
(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 2014-2015

District Code: 81020
Report R0416

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	6,366,788.06
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)	6,366,788.06

Direct Costs:

General Fund	43,015,268.38
Less: Capital Outlay	62,865.10
Less: Facilities Acquisition	36,135.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,225,329.30
Less: Capital Outlay	21,126.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,120,469.98

Special Education Indirect Cost Rate: **14.11%**
(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 2014-2015

District Code: 81040
Report R0416

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Indirect Costs (Operations & Maintenance):

General Fund	2,640,025.62
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)	2,640,025.62

Direct Costs:

General Fund	22,170,951.31
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	780,446.24
Less: Capital Outlay	4,948.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,946,448.91

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 2014-2015

District Code: 81050
Report R0416

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

Indirect Costs (Operations & Maintenance):

General Fund	3,308,015.02
Less: Capital Outlay	19,225.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,619.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,291,408.45

Direct Costs:

General Fund	29,921,108.55
Less: Capital Outlay	6,362.95
Less: Facilities Acquisition	1.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,511,169.85
Less: Capital Outlay	14,152.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,411,761.87

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 2014-2015

District Code: 81070
Report R0416

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	4,103,770.66
Less: Capital Outlay	47,107.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	74,734.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,131,396.97

Direct Costs:

General Fund	40,712,612.12
Less: Capital Outlay	14,070.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,185,351.51
Less: Capital Outlay	11,075.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,872,817.26

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 2014-2015

District Code: 81080
Report R0416

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

Indirect Costs (Operations & Maintenance):

General Fund	1,326,195.01
Less: Capital Outlay	1,910.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,324,284.43

Direct Costs:

General Fund	10,073,703.72
Less: Capital Outlay	8,752.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	392,417.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,457,369.00

Special Education Indirect Cost Rate: **12.66%**
(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 2014-2015

District Code: 81100
Report R0416

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Indirect Costs (Operations & Maintenance):

General Fund	2,468,352.26
Less: Capital Outlay	30,040.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,438,311.76

Direct Costs:

General Fund	19,024,850.94
Less: Capital Outlay	15,478.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	713,709.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,723,082.02

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 2014-2015

District Code: 81120
Report R0416

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Indirect Costs (Operations & Maintenance):

General Fund	4,268,260.76
Less: Capital Outlay	1,854.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,266,406.27

Direct Costs:

General Fund	48,592,745.89
Less: Capital Outlay	456,253.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,531,061.34
Less: Capital Outlay	999.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,666,553.30

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 2014-2015

District Code: 81140
Report R0416

Whitmore Lake Public School District
8845 WHITMORE LAKE RD
WHITMORE LAKE, MI 48189

Indirect Costs (Operations & Maintenance):

General Fund	907,618.43
Less: Capital Outlay	26,696.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	880,922.39

Direct Costs:

General Fund	10,048,986.66
Less: Capital Outlay	27,530.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	490,391.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,511,847.80

Special Education Indirect Cost Rate: **8.38%**
(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 2014-2015

District Code: 81901
Report R0416

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Indirect Costs (Operations & Maintenance):

General Fund	140,265.00
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)	140,265.00

Direct Costs:

General Fund	2,340,983.00
Less: Capital Outlay	59,073.00
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)	2,281,910.00

Special Education Indirect Cost Rate: **6.15%**
(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 2014-2015

District Code: 81902
Report R0416

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):

General Fund	1,052,606.51
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)	1,052,606.51

Direct Costs:

General Fund	4,137,320.49
Less: Capital Outlay	91,531.00
Less: Facilities Acquisition	15,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	309,767.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,340,356.49

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 2014-2015
 District Code: 81903
 Report R0416

Washtenaw Technical Middle College
 4800 EAST HURON RIVER DR
 ANN ARBOR, MI 48105

Indirect Costs (Operations & Maintenance):	
General Fund	111,400.00
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)	111,400.00

Direct Costs:	
General Fund	3,568,195.06
Less: Capital Outlay	25,041.39
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)	3,543,153.67

Special Education Indirect Cost Rate: **3.14%**
 (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 2014-2015

District Code: 81904
Report R0416

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):

General Fund	592,068.18
Less: Capital Outlay	4,603.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	587,464.36

Direct Costs:

General Fund	1,636,316.68
Less: Capital Outlay	14,420.86
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)	1,621,895.82

Special Education Indirect Cost Rate: **36.22%**
(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 2014-2015

District Code: 81905
Report R0416

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,471,021.00
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)	1,471,021.00

Direct Costs:

General Fund	4,728,540.00
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	122,864.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,851,404.00

Special Education Indirect Cost Rate: **30.32%**
(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 2014-2015

District Code: 81906
Report R0416

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,395,040.00
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)	1,395,040.00

Direct Costs:

General Fund	4,427,419.00
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	249,810.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,677,229.00

Special Education Indirect Cost Rate: **29.83%**
(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 2014-2015
 District Code: 81908
 Report R0416

Multicultural Academy
 5550 PLATT RD
 ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):	
General Fund	555,830.00
Less: Capital Outlay	70,397.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	485,433.00

Direct Costs:	
General Fund	1,761,727.00
Less: Capital Outlay	297.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,355.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,884,785.00

Special Education Indirect Cost Rate: **25.76%**
 (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 2014-2015

District Code: 81909
Report R0416

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,383,151.60
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)	1,383,151.60

Direct Costs:

General Fund	2,221,807.54
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	52,181.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,273,989.20

Special Education Indirect Cost Rate: **60.82%**
(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 2014-2015

District Code: 81910
Report R0416

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,435,766.00
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)	1,435,766.00

Direct Costs:

General Fund	4,917,933.00
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	167,144.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,085,077.00

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 2014-2015

District Code: 81911
Report R0416

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	196,080.00
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)	196,080.00

Direct Costs:

General Fund	1,420,831.00
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)	1,420,831.00

Special Education Indirect Cost Rate: **13.80%**
(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 2014-2015

District Code: 81912
Report R0416

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Indirect Costs (Operations & Maintenance):

General Fund	1,664,689.00
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)	1,664,689.00

Direct Costs:

General Fund	4,392,132.00
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	197,372.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,589,504.00

Special Education Indirect Cost Rate: **36.27%**
(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 2014-2015

District Code: 82010
Report R0416

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	77,266,034.75
Less: Capital Outlay	84,050.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	77,181,984.31

Direct Costs:

General Fund	590,980,938.15
Less: Capital Outlay	4,233,309.94
Less: Facilities Acquisition	100,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	46,297,918.67
Less: Capital Outlay	4,914,269.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	628,031,277.14

Special Education Indirect Cost Rate: **12.29%**
(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 2014-2015

District Code: 82020
Report R0416

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Indirect Costs (Operations & Maintenance):

General Fund	2,865,803.96
Less: Capital Outlay	2,618.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,863,185.01

Direct Costs:

General Fund	29,671,480.43
Less: Capital Outlay	305,219.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,253,389.66
Less: Capital Outlay	35,931.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,583,719.87

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 2014-2015

District Code: 82030
Report R0416

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	20,623,492.67
Less: Capital Outlay	29,091.24
Special Education Fund	31,136.94
Less: Capital Outlay	31,136.94
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,594,401.43

Direct Costs:

General Fund	174,046,432.83
Less: Capital Outlay	428,267.49
Less: Facilities Acquisition	1,587,786.39
Special Education Fund	9,961,581.74
Less: Capital Outlay	31,360.79
Less: Facilities Acquisition	0.00
School Lunch Fund	6,591,133.55
Less: Capital Outlay	35,186.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	188,516,547.10

Special Education Indirect Cost Rate: **10.92%**
(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 2014-2015

District Code: 82040
Report R0416

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	2,444,800.83
Less: Capital Outlay	75,917.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,368,883.08

Direct Costs:

General Fund	20,328,531.41
Less: Capital Outlay	31,312.82
Less: Facilities Acquisition	81,746.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,316,409.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,531,881.93

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 2014-2015

District Code: 82045
Report R0416

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):

General Fund	2,449,682.08
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)	2,449,682.08

Direct Costs:

General Fund	23,123,568.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	222,257.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,438,081.51
Less: Capital Outlay	126,537.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,212,855.33

Special Education Indirect Cost Rate: **10.12%**
(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 2014-2015

District Code: 82050
Report R0416

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):

General Fund	3,635,298.89
Less: Capital Outlay	61,494.00
Special Education Fund	196,725.76
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,770,530.65

Direct Costs:

General Fund	40,075,860.49
Less: Capital Outlay	186,007.88
Less: Facilities Acquisition	3,750.08
Special Education Fund	13,835,681.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	5,068.00
School Lunch Fund	1,339,601.15
Less: Capital Outlay	5,555.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,050,762.35

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 2014-2015

District Code: 82055
Report R0416

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

Indirect Costs (Operations & Maintenance):

General Fund	9,485,159.56
Less: Capital Outlay	61,099.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,424,060.14

Direct Costs:

General Fund	85,058,176.99
Less: Capital Outlay	204,952.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,131,449.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	85,984,673.17

Special Education Indirect Cost Rate: **10.96%**
(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 2014-2015

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	3,100,873.46
Less: Capital Outlay	16,533.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,084,339.79

Direct Costs:

General Fund	25,371,379.86
Less: Capital Outlay	41,274.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,743,730.04
Less: Capital Outlay	35,351.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,038,483.92

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 2014-2015

District Code: 82080
Report R0416

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

Indirect Costs (Operations & Maintenance):

General Fund	304,875.31
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)	304,875.31

Direct Costs:

General Fund	1,724,151.17
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	52,581.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,776,732.56

Special Education Indirect Cost Rate: **17.16%**
(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 2014-2015

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	4,729,628.51
Less: Capital Outlay	25,675.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,162.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,723,116.45

Direct Costs:

General Fund	40,689,700.79
Less: Capital Outlay	16,696.01
Less: Facilities Acquisition	0.00
Special Education Fund	7,008,936.94
Less: Capital Outlay	12,029.04
Less: Facilities Acquisition	0.00
School Lunch Fund	2,963,876.34
Less: Capital Outlay	85,432.76
Less: Facilities Acquisition	496,526.80
Total Direct (less Capital)	50,051,829.46

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 2014-2015

District Code: 82095
Report R0416

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	15,082,932.77
Less: Capital Outlay	22,761.34
Special Education Fund	383,663.89
Less: Capital Outlay	235.10
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,443,600.22

Direct Costs:

General Fund	135,594,829.12
Less: Capital Outlay	605,756.31
Less: Facilities Acquisition	0.00
Special Education Fund	15,529,382.67
Less: Capital Outlay	6,007.50
Less: Facilities Acquisition	0.00
School Lunch Fund	3,723,642.20
Less: Capital Outlay	80,756.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	154,155,333.53

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 2014-2015

District Code: 82100
Report R0416

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	14,799,478.01
Less: Capital Outlay	93,285.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,706,192.21

Direct Costs:

General Fund	143,218,581.61
Less: Capital Outlay	650,743.80
Less: Facilities Acquisition	84,527.78
Special Education Fund	3,472,650.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,371,191.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	151,327,152.21

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 2014-2015

District Code: 82110
Report R0416

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	2,641,868.03
Less: Capital Outlay	2,235.75
Special Education Fund	62,574.04
Less: Capital Outlay	0.00
School Lunch Fund	24,718.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,726,924.32

Direct Costs:

General Fund	23,385,148.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	8,488,884.03
Less: Capital Outlay	67,720.77
Less: Facilities Acquisition	0.00
School Lunch Fund	1,021,575.29
Less: Capital Outlay	26,602.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,801,284.66

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 2014-2015

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	2,043,908.99
Less: Capital Outlay	800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,043,108.99

Direct Costs:

General Fund	13,979,123.18
Less: Capital Outlay	335,889.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	829,329.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,472,563.14

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 2014-2015

District Code: 82130
Report R0416

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	3,197,058.82
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)	3,197,058.82

Direct Costs:

General Fund	28,911,674.88
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	1,603,085.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,514,760.29

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 2014-2015

District Code: 82140
Report R0416

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	2,958,618.00
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)	2,958,618.00

Direct Costs:

General Fund	28,274,547.86
Less: Capital Outlay	253,913.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,195,871.36
Less: Capital Outlay	29,457.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,187,048.53

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 2014-2015

District Code: 82150
Report R0416

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	8,393,839.93
Less: Capital Outlay	11,483.83
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)	8,395,231.10

Direct Costs:

General Fund	63,552,139.61
Less: Capital Outlay	502,833.62
Less: Facilities Acquisition	242,341.46
Special Education Fund	3,659,081.20
Less: Capital Outlay	3,452.38
Less: Facilities Acquisition	0.00
School Lunch Fund	3,010,591.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,473,184.71

Special Education Indirect Cost Rate: **12.08%**
(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 2014-2015

District Code: 82155
Report R0416

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	2,618,996.38
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)	2,618,996.38

Direct Costs:

General Fund	22,691,081.02
Less: Capital Outlay	17,543.22
Less: Facilities Acquisition	0.00
Special Education Fund	3,423,596.65
Less: Capital Outlay	74,600.56
Less: Facilities Acquisition	0.00
School Lunch Fund	640,312.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,662,846.37

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 2014-2015

District Code: 82160
Report R0416

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	13,952,869.92
Less: Capital Outlay	51,335.65
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)	13,937,747.27

Direct Costs:

General Fund	102,575,617.49
Less: Capital Outlay	165,728.38
Less: Facilities Acquisition	0.00
Special Education Fund	12,124,896.63
Less: Capital Outlay	18,739.28
Less: Facilities Acquisition	0.00
School Lunch Fund	5,444,162.74
Less: Capital Outlay	133,413.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	119,826,795.73

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 2014-2015

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	4,906,096.12
Less: Capital Outlay	62,820.50
Special Education Fund	748,858.02
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,592,133.64

Direct Costs:

General Fund	32,609,968.80
Less: Capital Outlay	272,985.75
Less: Facilities Acquisition	0.00
Special Education Fund	17,648,247.24
Less: Capital Outlay	607.98
Less: Facilities Acquisition	0.00
School Lunch Fund	1,602,188.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,586,810.50

Special Education Indirect Cost Rate: **10.84%**
(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 2014-2015

District Code: 82180
Report R0416

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Indirect Costs (Operations & Maintenance):

General Fund	1,694,272.37
Less: Capital Outlay	22,299.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,671,973.37

Direct Costs:

General Fund	16,236,992.14
Less: Capital Outlay	91,983.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	533,496.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,678,505.36

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 2014-2015

District Code: 82230
Report R0416

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	2,865,529.78
Less: Capital Outlay	178,602.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	977.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,687,904.65

Direct Costs:

General Fund	31,225,438.95
Less: Capital Outlay	182,754.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,567,796.47
Less: Capital Outlay	40,554.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,569,926.88

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 2014-2015

District Code: 82240
Report R0416

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	2,070,942.58
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)	2,070,942.58

Direct Costs:

General Fund	21,734,450.71
Less: Capital Outlay	29,156.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,290,983.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,996,278.02

Special Education Indirect Cost Rate: **9.01%**
(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 2014-2015

District Code: 82250
Report R0416

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Indirect Costs (Operations & Maintenance):

General Fund	1,435,693.45
Less: Capital Outlay	7,264.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,428,429.11

Direct Costs:

General Fund	7,139,144.60
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	1,056,252.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,195,396.81

Special Education Indirect Cost Rate: **17.43%**
(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 2014-2015

District Code: 82290
Report R0416

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	4,013,149.40
Less: Capital Outlay	5,422.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,007,727.19

Direct Costs:

General Fund	29,963,646.11
Less: Capital Outlay	570,066.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,202,881.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,596,461.61

Special Education Indirect Cost Rate: **13.10%**
(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 2014-2015

District Code: 82300
Report R0416

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Indirect Costs (Operations & Maintenance):

General Fund	1,934,455.00
Less: Capital Outlay	2,875.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,931,580.00

Direct Costs:

General Fund	17,290,354.59
Less: Capital Outlay	155,287.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	641,488.38
Less: Capital Outlay	7,652.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,768,903.38

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 2014-2015

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	1,642,083.76
Less: Capital Outlay	9,050.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,633,033.76

Direct Costs:

General Fund	15,100,356.55
Less: Capital Outlay	145,101.92
Less: Facilities Acquisition	187,003.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,097,398.58
Less: Capital Outlay	38,236.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,827,413.38

Special Education Indirect Cost Rate: **10.32%**
(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 2014-2015

District Code: 82340
Report R0416

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Indirect Costs (Operations & Maintenance):

General Fund	2,021,614.37
Less: Capital Outlay	39,192.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,262.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,986,684.12

Direct Costs:

General Fund	21,059,260.10
Less: Capital Outlay	291,313.64
Less: Facilities Acquisition	0.00
Special Education Fund	572,032.87
Less: Capital Outlay	4,832.40
Less: Facilities Acquisition	0.00
School Lunch Fund	694,387.72
Less: Capital Outlay	446.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,029,087.74

Special Education Indirect Cost Rate: **9.02%**
(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 2014-2015

District Code: 82365
Report R0416

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	3,058,009.06
Less: Capital Outlay	13,241.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,044,768.05

Direct Costs:

General Fund	41,692,456.52
Less: Capital Outlay	401,559.42
Less: Facilities Acquisition	0.00
Special Education Fund	2,704,468.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,519,959.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,515,325.05

Special Education Indirect Cost Rate: **6.69%**
(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 2014-2015

District Code: 82390
Report R0416

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

Indirect Costs (Operations & Maintenance):

General Fund	7,199,459.74
Less: Capital Outlay	68,988.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,130,471.74

Direct Costs:

General Fund	57,791,616.85
Less: Capital Outlay	641,881.50
Less: Facilities Acquisition	197,329.37
Special Education Fund	9,156,920.39
Less: Capital Outlay	17,833.84
Less: Facilities Acquisition	0.00
School Lunch Fund	2,230,750.94
Less: Capital Outlay	70,489.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,251,753.57

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 2014-2015

District Code: 82400
Report R0416

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Indirect Costs (Operations & Maintenance):

General Fund	3,461,573.57
Less: Capital Outlay	634,112.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,827,460.58

Direct Costs:

General Fund	22,040,451.12
Less: Capital Outlay	229,029.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	713,112.00
Less: Capital Outlay	28,229.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,496,304.42

Special Education Indirect Cost Rate: **12.57%**
(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 2014-2015

District Code: 82405
Report R0416

Southgate Community School District
14600 DIX TOLEDO RD
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	2,575,941.80
Less: Capital Outlay	7,538.48
Special Education Fund	349,917.25
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,918,320.57

Direct Costs:

General Fund	38,457,442.69
Less: Capital Outlay	174,574.11
Less: Facilities Acquisition	68,825.57
Special Education Fund	6,348,109.97
Less: Capital Outlay	10,554.19
Less: Facilities Acquisition	0.00
School Lunch Fund	1,185,219.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,736,818.35

Special Education Indirect Cost Rate: **6.38%**
(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 2014-2015
District Code: 82430
Report R0416

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):

General Fund	5,450,620.46
Less: Capital Outlay	115,431.68
Special Education Fund	363.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,335,551.78

Direct Costs:

General Fund	39,148,357.21
Less: Capital Outlay	664,043.97
Less: Facilities Acquisition	0.00
Special Education Fund	844,357.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,621,239.82
Less: Capital Outlay	2,143.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,947,766.71

Special Education Indirect Cost Rate: **13.03%**
(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 2014-2015

District Code: 82700
Report R0416

Detroit Achievement Academy
15000 SOUTHFIELD FWY
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	142,916.30
Less: Capital Outlay	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)	142,716.30

Direct Costs:

General Fund	648,498.57
Less: Capital Outlay	783.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	52,042.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	699,757.96

Special Education Indirect Cost Rate: **20.40%**
(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 2014-2015

District Code: 82701
Report R0416

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,629,515.50
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)	1,629,515.50

Direct Costs:

General Fund	9,826,137.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	20,639.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	356,705.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,162,204.56

Special Education Indirect Cost Rate: **16.04%**
(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 2014-2015
 District Code: 82702
 Report R0416

University Preparatory Academy (PSAD)
 P. O. Box 2339
 DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	1,254,821.70
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)	1,254,821.70

Direct Costs:	
General Fund	13,281,499.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	318,629.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	638,874.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,601,745.64

Special Education Indirect Cost Rate: **9.23%**
 (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 2014-2015

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	1,846,903.96
Less: Capital Outlay	13,753.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,833,150.22

Direct Costs:

General Fund	8,253,417.10
Less: Capital Outlay	33,802.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	357,387.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,577,002.13

Special Education Indirect Cost Rate: **21.37%**
(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 2014-2015

District Code: 82704
Report R0416

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	238,397.97
Less: Capital Outlay	56,550.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	181,847.14

Direct Costs:

General Fund	927,387.23
Less: Capital Outlay	87,096.10
Less: Facilities Acquisition	75,242.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,167.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	792,216.15

Special Education Indirect Cost Rate: **22.95%**
(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 2014-2015

District Code: 82705
Report R0416

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	56,259.68
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)	56,259.68

Direct Costs:

General Fund	607,404.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	63,258.68
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)	544,146.15

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 2014-2015

District Code: 82706
Report R0416

The James and Grace Lee Boggs School
4141 MITCHELL ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	55,145.07
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)	55,145.07

Direct Costs:

General Fund	623,622.20
Less: Capital Outlay	105,502.49
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)	518,119.71

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 2014-2015

District Code: 82707
Report R0416

Experiencia Preparatory Academy
950 SELDEN ST
DETROIT, MI 48201

Indirect Costs (Operations & Maintenance):

General Fund	538,512.00
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)	538,512.00

Direct Costs:

General Fund	2,871,932.00
Less: Capital Outlay	251,214.00
Less: Facilities Acquisition	17,890.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	236,938.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,839,766.00

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 2014-2015

District Code: 82716
Report R0416

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	108,876.00
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)	108,876.00

Direct Costs:

General Fund	931,902.00
Less: Capital Outlay	2,724.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	62,392.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	991,570.00

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 2014-2015

District Code: 82717
Report R0416

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Indirect Costs (Operations & Maintenance):

General Fund	1,443,738.00
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)	1,443,738.00

Direct Costs:

General Fund	4,280,157.00
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	109,859.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,390,016.00

Special Education Indirect Cost Rate: **32.89%**
(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 2014-2015

District Code: 82718
Report R0416

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,365,409.00
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)	1,365,409.00

Direct Costs:

General Fund	4,617,699.00
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	239,155.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,856,854.00

Special Education Indirect Cost Rate: **28.11%**
(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 2014-2015

District Code: 82719
Report R0416

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	2,404,684.11
Less: Capital Outlay	81,608.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,323,075.39

Direct Costs:

General Fund	7,755,591.95
Less: Capital Outlay	164,598.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	722,881.32
Less: Capital Outlay	27,954.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,285,919.79

Special Education Indirect Cost Rate: **28.04%**
(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 2014-2015

District Code: 82722
Report R0416

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,001,924.22
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)	1,001,924.22

Direct Costs:

General Fund	3,754,971.12
Less: Capital Outlay	17,937.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	332,003.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,069,036.80

Special Education Indirect Cost Rate: **24.62%**
(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 2014-2015

District Code: 82723
Report R0416

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	1,494,952.00
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)	1,494,952.00

Direct Costs:

General Fund	4,958,352.00
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	492,629.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,450,981.00

Special Education Indirect Cost Rate: **27.43%**
(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 2014-2015
 District Code: 82724
 Report R0416

University Yes Academy
 P. O. Box 2716
 Detroit, MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	549,161.00
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)	549,161.00

Direct Costs:	
General Fund	11,191,233.19
Less: Capital Outlay	156,147.00
Less: Facilities Acquisition	5,617,833.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	393,701.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,810,954.19

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 2014-2015

District Code: 82725
Report R0416

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	382,753.33
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)	382,753.33

Direct Costs:

General Fund	1,680,570.67
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	145,425.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,825,995.67

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 2014-2015

District Code: 82727
Report R0416

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Indirect Costs (Operations & Maintenance):

General Fund	1,528,578.00
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)	1,528,578.00

Direct Costs:

General Fund	4,565,711.00
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	303,926.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,869,637.00

Special Education Indirect Cost Rate: **31.39%**
(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 2014-2015

District Code: 82728
Report R0416

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	513,500.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	513,500.49

Direct Costs:

General Fund	2,318,987.05
Less: Capital Outlay	50,874.02
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)	2,268,113.03

Special Education Indirect Cost Rate: **22.64%**
(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 2014-2015

District Code: 82729
Report R0416

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Indirect Costs (Operations & Maintenance):

General Fund	1,773,808.00
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)	1,773,808.00

Direct Costs:

General Fund	4,371,473.00
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	141,187.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,512,660.00

Special Education Indirect Cost Rate: **39.31%**
(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 2014-2015

District Code: 82730
Report R0416

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Indirect Costs (Operations & Maintenance):

General Fund	627,585.00
Less: Capital Outlay	1,782.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	625,802.06

Direct Costs:

General Fund	2,181,788.30
Less: Capital Outlay	55,754.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	234,067.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,360,101.58

Special Education Indirect Cost Rate: **26.52%**
(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 2014-2015

District Code: 82731
Report R0416

GEE Edmonson Academy
1300 West Canfield
Detroit, MI 48201

Indirect Costs (Operations & Maintenance):

General Fund	581,185.12
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)	581,185.12

Direct Costs:

General Fund	1,910,579.88
Less: Capital Outlay	134,228.00
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)	1,776,351.88

Special Education Indirect Cost Rate: **32.72%**
(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 2014-2015

District Code: 82732
Report R0416

GEE White Academy
5161 Charles Street
Detroit, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	986,559.94
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)	986,559.94

Direct Costs:

General Fund	3,780,718.06
Less: Capital Outlay	343,794.00
Less: Facilities Acquisition	6,615.00
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)	3,430,309.06

Special Education Indirect Cost Rate: **28.76%**
(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 2014-2015

District Code: 82733
Report R0416

Hamilton Academy
14223 Southampton
Detroit, MI 48213

Indirect Costs (Operations & Maintenance):

General Fund	590,410.02
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)	590,410.02

Direct Costs:

General Fund	2,675,681.85
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	218,116.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,893,798.75

Special Education Indirect Cost Rate: **20.40%**
(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 2014-2015

District Code: 82734
Report R0416

New Paradigm Glazer Academy
2001 LABELLE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	396,143.00
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)	396,143.00

Direct Costs:

General Fund	1,338,009.00
Less: Capital Outlay	91,584.00
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)	1,246,425.00

Special Education Indirect Cost Rate: **31.78%**
(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 2014-2015

District Code: 82735
Report R0416

New Paradigm Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	393,401.00
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)	393,401.00

Direct Costs:

General Fund	1,538,816.00
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)	1,538,816.00

Special Education Indirect Cost Rate: **25.57%**
(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 2014-2015

District Code: 82736
Report R0416

Starr Detroit Academy
19360 HARPER AVE
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	905,179.94
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)	905,179.94

Direct Costs:

General Fund	6,261,210.69
Less: Capital Outlay	795,497.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	479,000.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,944,713.64

Special Education Indirect Cost Rate: **15.23%**
(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 2014-2015

District Code: 82738
Report R0416

Academy of International Studies
3056 HANLEY ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	290,404.19
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)	290,404.19

Direct Costs:

General Fund	896,134.12
Less: Capital Outlay	37,597.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,802.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	932,338.54

Special Education Indirect Cost Rate: **31.15%**
(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 2014-2015

District Code: 82739
Report R0416

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	429,904.10
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)	429,904.10

Direct Costs:

General Fund	1,879,595.70
Less: Capital Outlay	178,350.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,656.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,850,901.31

Special Education Indirect Cost Rate: **23.23%**
(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 2014-2015

District Code: 82741
Report R0416

Cornerstone Health and Technology School
17351 Southfield Road
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	269,259.53
Less: Capital Outlay	2,333.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	266,926.04

Direct Costs:

General Fund	1,268,456.45
Less: Capital Outlay	57,970.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	50,644.37
Less: Capital Outlay	212.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,260,918.34

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 2014-2015

District Code: 82742
Report R0416

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	648,262.91
Less: Capital Outlay	35,652.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	612,610.11

Direct Costs:

General Fund	1,961,061.98
Less: Capital Outlay	8,078.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,119.30
Less: Capital Outlay	1,235.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,114,867.29

Special Education Indirect Cost Rate: **28.97%**
(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 2014-2015

District Code: 82743
Report R0416

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	1,631,711.00
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)	1,631,711.00

Direct Costs:

General Fund	3,849,588.00
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	112,310.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,961,898.00

Special Education Indirect Cost Rate: **41.19%**
(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 2014-2015

District Code: 82744
Report R0416

Escuela Avancemos
3811 Cicotte Street
Detroit, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	237,430.04
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)	237,430.04

Direct Costs:

General Fund	1,472,481.74
Less: Capital Outlay	47,774.76
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)	1,424,706.98

Special Education Indirect Cost Rate: **16.67%**
(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 2014-2015

District Code: 82745
Report R0416

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	478,796.71
Less: Capital Outlay	30,176.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	448,620.31

Direct Costs:

General Fund	2,361,856.05
Less: Capital Outlay	107,780.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	212,706.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,466,781.71

Special Education Indirect Cost Rate: **18.19%**
(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 2014-2015

District Code: 82746
Report R0416

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Indirect Costs (Operations & Maintenance):

General Fund	326,312.22
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)	326,312.22

Direct Costs:

General Fund	4,324,506.55
Less: Capital Outlay	466,077.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	59,930.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,918,359.42

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 2014-2015

District Code: 82747
Report R0416

International Preparatory Academy - MacDowell Campus
4201 West Outer Drive
Detroit, MI 48226

Indirect Costs (Operations & Maintenance):

General Fund	493,129.45
Less: Capital Outlay	4,749.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	488,380.45

Direct Costs:

General Fund	3,277,052.51
Less: Capital Outlay	24,811.26
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)	3,252,241.25

Special Education Indirect Cost Rate: **15.02%**
(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 2014-2015

District Code: 82748
Report R0416

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	359,650.77
Less: Capital Outlay	4,949.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	354,700.85

Direct Costs:

General Fund	1,815,187.95
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)	1,815,187.95

Special Education Indirect Cost Rate: **19.54%**
(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 2014-2015

District Code: 82749
Report R0416

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	1,088,432.06
Less: Capital Outlay	975.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,087,456.91

Direct Costs:

General Fund	5,469,451.88
Less: Capital Outlay	77,677.03
Less: Facilities Acquisition	11,206.98
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)	5,380,567.87

Special Education Indirect Cost Rate: **20.21%**
(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 2014-2015

District Code: 82750
Report R0416

Wolverine Academy (SDA)
2629 Lenox
Detroit, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	32,791.78
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)	32,791.78

Direct Costs:

General Fund	1,365,050.81
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,365,050.81

Special Education Indirect Cost Rate: **2.40%**
(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 2014-2015

District Code: 82751
Report R0416

Michigan Educational Choice Center
23901 Fenkell Street
Detroit, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,579,662.00
Less: Capital Outlay	8,580.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,571,082.00

Direct Costs:

General Fund	11,085,252.00
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)	11,085,252.00

Special Education Indirect Cost Rate: **14.17%**
(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 2014-2015

District Code: 82752
Report R0416

Capstone Academy Charter School (SDA)
3500 John R Street
Detroit, MI 48201

Indirect Costs (Operations & Maintenance):

General Fund	2,200.00
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)	2,200.00

Direct Costs:

General Fund	1,168,287.39
Less: Capital Outlay	43,983.09
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)	1,124,304.30

Special Education Indirect Cost Rate: **0.20%**
(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 2014-2015

District Code: 82754
Report R0416

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):

General Fund	299,721.79
Less: Capital Outlay	167,625.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	132,096.01

Direct Costs:

General Fund	1,614,432.93
Less: Capital Outlay	9,906.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	74,372.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,678,899.65

Special Education Indirect Cost Rate: **7.87%**
(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 2014-2015
 District Code: 82755
 Report R0416

Southwest Detroit Lighthouse Charter Academy
 4001 29th St
 Detroit, MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	497,636.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	497,636.48

Direct Costs:	
General Fund	2,310,537.74
Less: Capital Outlay	349,210.71
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)	1,961,327.03

Special Education Indirect Cost Rate: **25.37%**
 (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 2014-2015

District Code: 82756
Report R0416

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	464,422.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	464,422.48

Direct Costs:

General Fund	1,218,904.49
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	29,978.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,248,882.52

Special Education Indirect Cost Rate: **37.19%**
(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 2014-2015
 District Code: 82904
 Report R0416

Plymouth Educational Center Charter School
 1460 EAST FOREST AVE
 DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	1,659,717.61
Less: Capital Outlay	3,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,656,217.61

Direct Costs:	
General Fund	10,955,407.84
Less: Capital Outlay	39,051.94
Less: Facilities Acquisition	3,157,207.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	547,951.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,307,099.83

Special Education Indirect Cost Rate: **19.94%**
 (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 2014-2015

District Code: 82905
Report R0416

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	217,145.63
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)	217,145.63

Direct Costs:

General Fund	1,466,917.70
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	625.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,467,542.70

Special Education Indirect Cost Rate: **14.80%**
(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 2014-2015

District Code: 82907
Report R0416

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	866,916.66
Less: Capital Outlay	54,698.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,240.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	831,459.12

Direct Costs:

General Fund	8,140,476.00
Less: Capital Outlay	632,112.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	729,852.90
Less: Capital Outlay	1,388.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,236,828.39

Special Education Indirect Cost Rate: **10.09%**
(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 2014-2015

District Code: 82910
Report R0416

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	440,875.00
Less: Capital Outlay	32,488.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	408,387.00

Direct Costs:

General Fund	2,445,431.00
Less: Capital Outlay	4,032.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,895.00
Less: Capital Outlay	5,673.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,595,621.00

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 2014-2015
 District Code: 82911
 Report R0416

Gaudior Academy
 27100 AVONDALE ST
 INKSTER, MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	264,934.50
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)	261,684.50

Direct Costs:	
General Fund	1,719,438.18
Less: Capital Outlay	298,829.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	116,553.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,537,161.64

Special Education Indirect Cost Rate: **17.02%**
 (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 2014-2015

District Code: 82913
Report R0416

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	866,058.62
Less: Capital Outlay	3,025.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	863,032.83

Direct Costs:

General Fund	5,420,100.58
Less: Capital Outlay	30,612.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	513,563.64
Less: Capital Outlay	560.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,902,491.87

Special Education Indirect Cost Rate: **14.62%**
(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 2014-2015

District Code: 82915
Report R0416

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	515,283.00
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)	515,283.00

Direct Costs:

General Fund	3,426,259.00
Less: Capital Outlay	13,735.00
Less: Facilities Acquisition	131,103.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,720.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,483,141.00

Special Education Indirect Cost Rate: **14.79%**
(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 2014-2015

District Code: 82916
Report R0416

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Indirect Costs (Operations & Maintenance):

General Fund	331,788.00
Less: Capital Outlay	43,076.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	288,712.00

Direct Costs:

General Fund	2,944,328.00
Less: Capital Outlay	13,786.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	133,664.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,064,206.00

Special Education Indirect Cost Rate: **9.42%**
(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 2014-2015

District Code: 82918
Report R0416

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	2,523,549.55
Less: Capital Outlay	216,420.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,307,128.75

Direct Costs:

General Fund	16,871,980.63
Less: Capital Outlay	213,845.55
Less: Facilities Acquisition	1,160,872.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,150,762.80
Less: Capital Outlay	11,471.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,636,553.75

Special Education Indirect Cost Rate: **13.87%**
(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 2014-2015

District Code: 82919
Report R0416

Commonwealth Community Development Academy
13477 EUREKA ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	595,995.21
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)	595,995.21

Direct Costs:

General Fund	1,744,018.97
Less: Capital Outlay	9,500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	171,527.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,906,046.28

Special Education Indirect Cost Rate: **31.27%**
(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 2014-2015

District Code: 82921
Report R0416

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):

General Fund	1,094,272.07
Less: Capital Outlay	4,788.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,400.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,115,883.75

Direct Costs:

General Fund	5,277,172.35
Less: Capital Outlay	78,408.71
Less: Facilities Acquisition	44,663.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	284,480.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,438,579.81

Special Education Indirect Cost Rate: **20.52%**
(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 2014-2015

District Code: 82923
Report R0416

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	2,225,809.23
Less: Capital Outlay	5,786.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,220,023.03

Direct Costs:

General Fund	15,858,118.59
Less: Capital Outlay	168,484.89
Less: Facilities Acquisition	562,476.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,093,862.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,221,020.54

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 2014-2015

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	1,734,434.00
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)	1,734,434.00

Direct Costs:

General Fund	8,058,994.00
Less: Capital Outlay	170,272.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	29,086.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,917,808.00

Special Education Indirect Cost Rate: **21.91%**
(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 2014-2015

District Code: 82925
Report R0416

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,070,206.00
Less: Capital Outlay	4,781.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,065,425.00

Direct Costs:

General Fund	6,317,914.00
Less: Capital Outlay	104.00
Less: Facilities Acquisition	3,338.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	487,685.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,802,157.00

Special Education Indirect Cost Rate: **15.66%**
(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 2014-2015

District Code: 82926
Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Indirect Costs (Operations & Maintenance):

General Fund	642,485.64
Less: Capital Outlay	3,969.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	113,984.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	752,501.10

Direct Costs:

General Fund	3,847,752.16
Less: Capital Outlay	1,763.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,373.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,848,362.11

Special Education Indirect Cost Rate: **19.55%**
(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 2014-2015

District Code: 82928
Report R0416

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Indirect Costs (Operations & Maintenance):

General Fund	936,674.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	936,674.86

Direct Costs:

General Fund	3,821,829.80
Less: Capital Outlay	57,977.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	407,617.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,171,470.46

Special Education Indirect Cost Rate: **22.45%**
(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 2014-2015

District Code: 82929
Report R0416

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	1,294,390.80
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)	1,294,390.80

Direct Costs:

General Fund	6,855,924.83
Less: Capital Outlay	3,171.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	700,425.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,553,178.12

Special Education Indirect Cost Rate: **17.14%**
(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 2014-2015

District Code: 82930
Report R0416

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	566,248.98
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)	566,248.98

Direct Costs:

General Fund	2,913,768.06
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	181,349.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,095,117.35

Special Education Indirect Cost Rate: **18.29%**
(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 2014-2015

District Code: 82933
Report R0416

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	428,293.00
Less: Capital Outlay	5,102.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	423,191.00

Direct Costs:

General Fund	3,009,736.52
Less: Capital Outlay	6,501.00
Less: Facilities Acquisition	78,023.00
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)	2,925,212.52

Special Education Indirect Cost Rate: **14.47%**
(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 2014-2015

District Code: 82937
Report R0416

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):

General Fund	566,382.30
Less: Capital Outlay	4,072.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	52,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	614,309.74

Direct Costs:

General Fund	3,211,735.28
Less: Capital Outlay	42,422.67
Less: Facilities Acquisition	25,850.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	193,399.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,336,860.82

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 2014-2015

District Code: 82938
Report R0416

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	1,559,785.00
Less: Capital Outlay	391,078.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,168,707.00

Direct Costs:

General Fund	11,735,618.00
Less: Capital Outlay	62,288.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,097.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,168,427.00

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 2014-2015

District Code: 82940
Report R0416

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	1,158,947.91
Less: Capital Outlay	5,851.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,153,096.10

Direct Costs:

General Fund	6,426,631.17
Less: Capital Outlay	48,458.29
Less: Facilities Acquisition	16,620.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	449,315.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,810,868.04

Special Education Indirect Cost Rate: **16.93%**
(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 2014-2015

District Code: 82941
Report R0416

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	1,006,740.59
Less: Capital Outlay	17,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	989,540.59

Direct Costs:

General Fund	11,555,430.37
Less: Capital Outlay	83,327.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	748,332.71
Less: Capital Outlay	1,500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,218,935.72

Special Education Indirect Cost Rate: **8.10%**
(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 2014-2015

District Code: 82942
Report R0416

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):

General Fund	700,314.83
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)	700,314.83

Direct Costs:

General Fund	4,646,601.96
Less: Capital Outlay	95,196.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	423,802.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,975,207.73

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 2014-2015

District Code: 82943
Report R0416

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	532,722.00
Less: Capital Outlay	48,669.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	484,053.00

Direct Costs:

General Fund	2,581,366.00
Less: Capital Outlay	4,210.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,694.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,744,850.00

Special Education Indirect Cost Rate: **17.63%**
(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 2014-2015

District Code: 82945
Report R0416

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	2,668,830.83
Less: Capital Outlay	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,658,830.83

Direct Costs:

General Fund	8,821,161.03
Less: Capital Outlay	19,141.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	467,363.09
Less: Capital Outlay	2,703.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,266,678.40

Special Education Indirect Cost Rate: **28.69%**
(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 2014-2015

District Code: 82947
Report R0416

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	628,672.64
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)	628,672.64

Direct Costs:

General Fund	2,672,889.54
Less: Capital Outlay	163,796.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	187,710.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,696,804.06

Special Education Indirect Cost Rate: **23.31%**
(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 2014-2015

District Code: 82948
Report R0416

Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	221,138.99
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)	221,138.99

Direct Costs:

General Fund	1,095,603.06
Less: Capital Outlay	374.00
Less: Facilities Acquisition	84,847.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	76,365.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,086,747.09

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 2014-2015

District Code: 82950
Report R0416

Universal Academy
4833 Ogden
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	610,881.62
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)	610,881.62

Direct Costs:

General Fund	9,704,241.96
Less: Capital Outlay	1,895.10
Less: Facilities Acquisition	5,277,385.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	359,566.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,784,527.40

Special Education Indirect Cost Rate: **12.77%**
(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 2014-2015

District Code: 82953
Report R0416

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	951,264.95
Less: Capital Outlay	24,911.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	926,353.53

Direct Costs:

General Fund	8,473,205.65
Less: Capital Outlay	21,119.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	640,746.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,092,832.69

Special Education Indirect Cost Rate: **10.19%**
(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 2014-2015

District Code: 82955
Report R0416

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):

General Fund	1,196,020.57
Less: Capital Outlay	51,226.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,144,794.03

Direct Costs:

General Fund	6,089,691.12
Less: Capital Outlay	25,079.50
Less: Facilities Acquisition	119,593.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	484,317.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,429,336.56

Special Education Indirect Cost Rate: **17.81%**
(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 2014-2015

District Code: 82956
Report R0416

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	4,608,414.67
Less: Capital Outlay	4,553.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	93,355.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,697,215.98

Direct Costs:

General Fund	12,453,779.25
Less: Capital Outlay	73,186.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,052,080.26
Less: Capital Outlay	31,122.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,401,550.07

Special Education Indirect Cost Rate: **35.05%**
(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 2014-2015

District Code: 82957
Report R0416

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	749,681.59
Less: Capital Outlay	9,616.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	42,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	782,065.31

Direct Costs:

General Fund	4,029,636.05
Less: Capital Outlay	56,302.02
Less: Facilities Acquisition	80,952.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	232,891.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,125,272.61

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 2014-2015

District Code: 82958
Report R0416

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	635,928.78
Less: Capital Outlay	11,998.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,100.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	633,030.38

Direct Costs:

General Fund	2,554,341.42
Less: Capital Outlay	44,852.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	194,090.14
Less: Capital Outlay	1,569.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,702,009.78

Special Education Indirect Cost Rate: **23.43%**
(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 2014-2015

District Code: 82959
Report R0416

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	966,897.91
Less: Capital Outlay	28,620.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	938,277.91

Direct Costs:

General Fund	3,220,899.45
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	313,036.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,533,935.90

Special Education Indirect Cost Rate: **26.55%**
(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 2014-2015

District Code: 82962
Report R0416

New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

Indirect Costs (Operations & Maintenance):

General Fund	158,771.58
Less: Capital Outlay	1,223.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	157,547.86

Direct Costs:

General Fund	1,175,634.09
Less: Capital Outlay	23,253.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	93,440.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,245,820.87

Special Education Indirect Cost Rate: **12.65%**
(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 2014-2015

District Code: 82963
Report R0416

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	344,164.31
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)	344,164.31

Direct Costs:

General Fund	2,764,723.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,190.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	313,025.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,076,558.72

Special Education Indirect Cost Rate: **11.19%**
(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 2014-2015

District Code: 82967
Report R0416

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	1,264,988.00
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)	1,264,988.00

Direct Costs:

General Fund	4,792,768.00
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	260,637.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,053,405.00

Special Education Indirect Cost Rate: **25.03%**
(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 2014-2015

District Code: 82968
Report R0416

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):

General Fund	1,313,342.00
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)	1,313,342.00

Direct Costs:

General Fund	4,325,104.00
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	101,364.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,426,468.00

Special Education Indirect Cost Rate: **29.67%**
(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 2014-2015

District Code: 82969
Report R0416

Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	399,900.28
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)	399,900.28

Direct Costs:

General Fund	4,443,349.79
Less: Capital Outlay	31,633.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,667.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,560,383.80

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 2014-2015

District Code: 82970
Report R0416

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,291,785.00
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)	1,291,785.00

Direct Costs:

General Fund	4,938,344.00
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	377,697.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,316,041.00

Special Education Indirect Cost Rate: **24.30%**
(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 2014-2015

District Code: 82971
Report R0416

Blanche Kelso Bruce Academy
8045 2ND AVE
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,481,511.00
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)	1,481,511.00

Direct Costs:

General Fund	8,143,890.00
Less: Capital Outlay	538,290.00
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)	7,605,600.00

Special Education Indirect Cost Rate: **19.48%**
(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 2014-2015
District Code: 82973
Report R0416

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	370,448.00
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)	370,448.00

Direct Costs:

General Fund	4,387,018.00
Less: Capital Outlay	48,246.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,663.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,560,435.00

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 2014-2015

District Code: 82974
Report R0416

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	1,365,981.00
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)	1,365,981.00

Direct Costs:

General Fund	4,888,034.00
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	365,623.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,253,657.00

Special Education Indirect Cost Rate: **26.00%**
(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 2014-2015

District Code: 82975
Report R0416

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	2,464,064.66
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)	2,464,064.66

Direct Costs:

General Fund	7,169,331.34
Less: Capital Outlay	28,074.80
Less: Facilities Acquisition	201,962.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	592,980.00
Less: Capital Outlay	10,399.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,521,874.53

Special Education Indirect Cost Rate: **32.76%**
(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 2014-2015
District Code: 82976
Report R0416

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):

General Fund	1,226,178.00
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)	1,226,178.00

Direct Costs:

General Fund	4,791,600.00
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	134,753.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,926,353.00

Special Education Indirect Cost Rate: **24.89%**
(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 2014-2015
 District Code: 82977
 Report R0416

Hamtramck Academy
 11420 CONANT ST
 HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	775,829.00
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)	775,829.00

Direct Costs:	
General Fund	3,589,660.00
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	266,484.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,856,144.00

Special Education Indirect Cost Rate: **20.12%**
 (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 2014-2015

District Code: 82979
Report R0416

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	1,403,172.00
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)	1,403,172.00

Direct Costs:

General Fund	4,211,830.00
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	243,919.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,455,749.00

Special Education Indirect Cost Rate: **31.49%**
(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 2014-2015

District Code: 82981
Report R0416

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	477,278.00
Less: Capital Outlay	1,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	476,178.00

Direct Costs:

General Fund	3,338,501.00
Less: Capital Outlay	10,335.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	75,316.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,403,482.00

Special Education Indirect Cost Rate: **13.99%**
(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 2014-2015

District Code: 82982
Report R0416

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	315,510.67
Less: Capital Outlay	30,237.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	285,273.42

Direct Costs:

General Fund	4,965,552.45
Less: Capital Outlay	43,774.80
Less: Facilities Acquisition	646,845.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	439,897.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,714,830.25

Special Education Indirect Cost Rate: **6.05%**
(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 2014-2015

District Code: 82983
Report R0416

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	1,573,574.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	70,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,643,574.00

Direct Costs:

General Fund	4,744,817.00
Less: Capital Outlay	101,464.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	463,768.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,107,121.00

Special Education Indirect Cost Rate: **32.18%**
(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 2014-2015

District Code: 82985
Report R0416

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,281,510.00
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)	1,281,510.00

Direct Costs:

General Fund	5,131,636.00
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	488,478.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,620,114.00

Special Education Indirect Cost Rate: **22.80%**
(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 2014-2015

District Code: 82986
Report R0416

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	457,283.79
Less: Capital Outlay	10,462.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	446,821.79

Direct Costs:

General Fund	5,273,357.84
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	470,611.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,743,968.99

Special Education Indirect Cost Rate: **7.78%**
(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 2014-2015

District Code: 82987
Report R0416

Frontier International Academy
13322 CONANT ST
DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	1,008,022.74
Less: Capital Outlay	86,249.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	921,773.74

Direct Costs:

General Fund	3,753,654.26
Less: Capital Outlay	179,470.44
Less: Facilities Acquisition	698,081.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,954.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,160,056.26

Special Education Indirect Cost Rate: **29.17%**
(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 2014-2015

District Code: 82991
Report R0416

Covenant House Academy Detroit
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):

General Fund	1,594,543.46
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)	1,594,543.46

Direct Costs:

General Fund	5,656,661.90
Less: Capital Outlay	89,466.00
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)	5,567,195.90

Special Education Indirect Cost Rate: **28.64%**
(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 2014-2015

District Code: 82994
Report R0416

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	842,599.36
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)	842,599.36

Direct Costs:

General Fund	4,641,571.86
Less: Capital Outlay	92,930.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	240,284.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,788,926.15

Special Education Indirect Cost Rate: **17.59%**
(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 2014-2015

District Code: 82995
Report R0416

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,355,408.00
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)	1,355,408.00

Direct Costs:

General Fund	4,505,274.00
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	252,281.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,757,555.00

Special Education Indirect Cost Rate: **28.49%**
(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 2014-2015

District Code: 82996
Report R0416

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	87,103.00
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)	87,103.00

Direct Costs:

General Fund	1,538,320.00
Less: Capital Outlay	19,234.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,068.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,529,154.00

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 2014-2015

District Code: 82997
Report R0416

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	1,475,530.00
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)	1,475,530.00

Direct Costs:

General Fund	4,511,340.00
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	371,626.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,882,966.00

Special Education Indirect Cost Rate: **30.22%**
(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 2014-2015

District Code: 82998
Report R0416

ACE Academy (SDA)
22620 WOODWARD AVE STE C
FERNDAL, MI 48220

Indirect Costs (Operations & Maintenance):

General Fund	187,422.87
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)	187,422.87

Direct Costs:

General Fund	2,286,388.25
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)	2,286,388.25

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 2014-2015

District Code: 83010
Report R0416

Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Indirect Costs (Operations & Maintenance):

General Fund	2,532,582.76
Less: Capital Outlay	29,041.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,503,541.62

Direct Costs:

General Fund	23,986,875.41
Less: Capital Outlay	282,421.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,360,684.59
Less: Capital Outlay	33,728.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,031,409.89

Special Education Indirect Cost Rate: **10.00%**
(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 2014-2015

District Code: 83060
Report R0416

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Indirect Costs (Operations & Maintenance):

General Fund	696,052.28
Less: Capital Outlay	19,777.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	676,274.96

Direct Costs:

General Fund	6,894,937.19
Less: Capital Outlay	67,740.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,349.78
Less: Capital Outlay	1,237.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,375,309.14

Special Education Indirect Cost Rate: **9.17%**
(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 2014-2015

District Code: 83070
Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):

General Fund	586,460.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	793.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	587,254.41

Direct Costs:

General Fund	5,348,092.77
Less: Capital Outlay	99,631.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	364,966.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,613,428.35

Special Education Indirect Cost Rate: **10.46%**
(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 2014-2015

District Code: 84060
Report R0416

Education Achievement Authority of Michigan
300 RIVER PLACE DR STE 3600
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	22,460,045.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	22,460,045.92

Direct Costs:

General Fund	84,971,260.80
Less: Capital Outlay	3,276,126.46
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)	81,695,134.34

Special Education Indirect Cost Rate: **27.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)